



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** August 1, 2019
Staff Contact: KIMBERLY ADAMS

Agenda Title: For Possible Action: Discussion and possible action regarding a proposed removal of the 2018/2019 Real Property Taxes from parcel number 009-721-37 (Heaton Way / Chubasco Way) per NRS 361.765 and NRS 361.233 in the amount of \$580.62 and a waiver of \$103.81 in penalties. (Kimberly Adams, kadams@carson.org)

Staff Summary: Parcel number 009-721-37 is real property within a "common-interest" community and is therefore assessed upon the community units and not upon the common-interest community as a whole per NRS 361.233. Due to a clerical error, a tax bill was generated for the 2018/2019 fiscal year. The Assessor's Office is requesting the Board of Supervisors remove the taxes and penalties per NRS 361.233 and NRS 361.765.

Agenda Action: Formal Action / Motion **Time Requested:** CONSENT

Proposed Motion

I move to approve the removal of the taxes and penalties from the 2018/2019 Real Property Tax Roll as requested.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

Parcel number 009-721-37 is real property within a "common-interest" community and is therefore assessed upon the community units and not upon the common-interest community as a whole per NRS 361.233. The "common-interest" improvements are divided among the 36 units within the development. "Common elements" means the physical portion of a common-interest community, including, without limitation, any landscaping, swimming pools, fitness centers, community centers, maintenance and service areas, parking areas, hallways, elevators and mechanical rooms.

Due to a clerical error, a tax bill was generated for the 2018/2019 fiscal year. The Assessor's Office is requesting the Board of Supervisors to remove the taxes and penalties per NRS 361.233 and NRS 361.765.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.233 and 361.765

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: 2018/2019 Real Property Taxes, various taxing entities.

Is it currently budgeted? No

Explanation of Fiscal Impact: Reduction in the 2018/2019 Real Property Tax Roll in the amount of \$684.43.

Alternatives

Approve, Modify or Deny

Attachments:

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)