



## STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** August 1, 2019

**Staff Contact:** Kimberly Adams, Chief Deputy Assessor

**Agenda Title:** For Possible Action: Discussion and possible action regarding a proposed partial removal of the 2018/2019 Real Property Taxes from parcel number 010-443-16 (3695 Desatoya Dr.) per NRS 361.060 in the amount of \$3,422.76, along with a refund to be issued in the same amount for the time period that this parcel was exempt from April 11, 2019 through June 30, 2019. (Kimberly Adams, kadams@carson.org)

Staff Summary: The Assessor's Office is requesting the partial removal and partial refund of the 2018/19 Real Property Taxes for Assessor's Parcel Number 010-443-16 in the amount of \$3,422.76.

This parcel was deeded to Nevada Rural Housing Authority on April 11, 2019 and is therefore, tax exempt, per NRS chapter 361. The 2018/19 Real Property Taxes remain taxable from July 1, 2018 through April 10, 2019. The remaining fiscal year, April 11, 2019 through June 30, 2019, is now exempt from taxation per NRS 361.060. Therefore, this request is to remove a portion of the Real Property Taxes from the 2018/19 tax roll and to refund the amount of any taxes already paid for the same fiscal year past the April 11, 2019 date.

**Agenda Action:** Formal Action / Motion

**Time Requested:** CONSENT

---

### **Proposed Motion**

I move to approve the partial removal and partial refund of the 2018/19 real property taxes as requested.

### **Board's Strategic Goal**

Efficient Government

### **Previous Action**

N/A

### **Background/Issues & Analysis**

This parcel was deeded to Nevada Rural Housing Authority on April 11, 2019 and is therefore, tax exempt, per NRS chapter 361. The 2018/19 Real Property Taxes remain taxable from July 1, 2018 through April 10, 2019. The remaining fiscal year, April 11, 2019 through June 30, 2019, is now exempt from taxation per NRS 361.060. Therefore, this request is to remove a portion of the Real Property Taxes from the 2018/19 tax roll and to refund the amount of any taxes already paid for the same fiscal year past the April 11, 2019 date.

### **Applicable Statute, Code, Policy, Rule or Regulation**

NRS 361.060

### **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 of \$3,422.76 in the 2018/19 Real Property Taxes.

**Alternatives**

Approve, Modify or Deny

**Attachments:**

**Board Action Taken:**

Motion: _____	1) _____	Aye/Nay
	2) _____	_____
		_____
		_____
		_____
		_____

\_\_\_\_\_  
(Vote Recorded By)