



# STAFF REPORT

**Report To:** Board of Supervisors **Meeting Date:** June 16, 2022

**Staff Contact:** Kimberly Adams or Dave Dawley

**Agenda Title:** For Possible Action: Discussion and possible action regarding a request to remove the taxes and penalties from the Unsecured Tax Rolls for Fiscal Years ("FYs") 2017/18, 2018/19, 2019/20 and 2020/21 per NRS 361.5607 in the amount of \$8,034.53. (Kimberly Adams, kadams@carson.org)

Staff Summary: The Carson City Assessor's Office is requesting the Board of Supervisors remove those taxes and penalties that have been deemed uncollectable from the Personal Property Tax Roll. The Assessor's Office has attempted to collect the taxes and penalties using the approved methods under NRS 361.450 and NRS 361.535 and those efforts have been unsuccessful.

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

**Proposed Motion**

I move to approve the removal of taxes and penalties from the Unsecured Tax Rolls as requested.

**Board's Strategic Goal**

Efficient Government

**Previous Action**

N/A

**Background/Issues & Analysis**

The Assessor's Office, with the assistance of the District Attorney's Office and Code Enforcement, has attempted to collect the taxes and penalties using the approved methods under NRS 361.450 and NRS 361.535. The businesses listed in the attached spreadsheet have moved the personal property and all efforts to locate the businesses have been unsuccessful.

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

NRS 361.450, 361.535 and 361.5607

**Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** Various Tax Entities.

**Is it currently budgeted?** No

**Explanation of Fiscal Impact:** Decrease to the 2017/18, 2018/19, 2019/20 and 2020/21 Unsecured Personal Property Tax Rolls by \$8,034.53.

**Alternatives**

Do not approve removal of the taxes/penalties or provide alternative direction.

**Attachments:**

[Uncollectibles FY 18, AND 19 or \(under \\$25\) JUNE 2022.pdf](#)

**Board Action Taken:**

Motion: \_\_\_\_\_

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_

Aye/Nay

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

**2018 Uncollectible Personal Property Taxes (2017-18)****2017/2018**

<b>ACCT #</b>	<b>Business Name</b>	<b>Taxes</b>	<b>Penalties</b>	<b>Total</b>	<b>Reason for deletion</b>
CB 045636	Affordable Elegance	\$ 85.93	\$ 8.59	\$ 94.52	Out of Business (OOB), unable to locate (UTL)
CB 048602	NV Pro Studio's	\$ 62.48	\$ -	\$ 62.48	Out of Business (OOB), unable to locate (UTL)
<b>Totals</b>		<b>\$ 148.41</b>	<b>\$ 8.59</b>	<b>\$ 157.00</b>	

**2019 Uncollectible Personal Property Taxes (2018-19)****2018/19**

<b>ACCT #</b>	<b>Business Name</b>	<b>Taxes</b>	<b>Penalties</b>	<b>Total</b>	<b>Reason for deletion</b>
CB 045636	Affordable Elegance	\$ 82.29	\$ 8.23	\$ 90.52	Out of Business (OOB), unable to locate (UTL)
<b>Totals</b>		<b>\$ 82.29</b>	<b>\$ 8.23</b>	<b>\$ 90.52</b>	

**2020 Uncollectible Personal Property Taxes (2019-20)****2019/20**

<b>ACCT #</b>	<b>Business Name</b>	<b>Taxes</b>	<b>Penalties</b>	<b>Total</b>	<b>Reason for deletion</b>
AC 051195	Anacapa Aviation	\$ 335.97	\$ 33.60	\$ 369.57	Located in Douglas Co, billed in error
AC 051441	Larned Douglas C	\$ 782.58	\$ 78.26	\$ 860.84	Located in Fernley, billed in error
CB 031073	Romelana Inc	\$ 46.45	\$ 4.65	\$ 51.10	Out of Business (OOB), unable to locate (UTL)
CB 031325	Tommy's Neighborhood Bar	\$ 103.60	\$ 10.36	\$ 113.96	Out of Business (OOB), unable to locate (UTL)
CB 034484	Triple C Auto Truck Repair	\$ 89.11	\$ 8.91	\$ 98.02	Out of Business (OOB), unable to locate (UTL)
CB 036776	Alternative In Hair Design	\$ 48.44	\$ 4.84	\$ 53.28	Out of Business (OOB), unable to locate (UTL)
CB 039160	Lori Jenkins	\$ 29.27	\$ 2.93	\$ 32.20	Out of Business (OOB), unable to locate (UTL)
CB 040311	Auto Marine Machine	\$ 49.44	\$ 4.94	\$ 54.38	Out of Business (OOB), unable to locate (UTL)
CB 040800	Subway #69842 (E William St.)	\$ 133.48	\$ 13.35	\$ 146.83	Out of Business (OOB), unable to locate (UTL)
CB 041916	Carson ATA Blackbelt Academy	\$ 23.92	\$ 2.39	\$ 26.31	Out of Business (OOB), unable to locate (UTL)
CB 042540	Darney Built Environments	\$ 41.48	\$ 4.15	\$ 45.63	Out of Business (OOB), unable to locate (UTL)
CB 043803	Guadalupe Fuentes	\$ 30.88	\$ 3.09	\$ 33.97	Out of Business (OOB), unable to locate (UTL)
CB 044673	Rays Landscaping/Snow Removal	\$ 39.13	\$ 3.91	\$ 43.04	Out of Business (OOB), unable to locate (UTL)
CB 044948	Artisan Café LLC	\$ 138.91	\$ 13.89	\$ 152.80	Out of Business (OOB), unable to locate (UTL)
CB 045118	Cash Mart	\$ 31.70	\$ 3.17	\$ 34.87	Out of Business (OOB), unable to locate (UTL)
CB 045357	Doing it Right Carpet	\$ 36.95	\$ 3.70	\$ 40.65	Out of Business (OOB), unable to locate (UTL)
CB 045561	CJ's Grooming	\$ 40.38	\$ 4.04	\$ 44.42	Out of Business (OOB), unable to locate (UTL)
CB 045636	Affordable Elegance	\$ 78.47	\$ 7.85	\$ 86.32	Out of Business (OOB), unable to locate (UTL)
CB 045720	Parry, Michelle L	\$ 16.31	\$ 1.63	\$ 17.94	Out of Business (OOB), unable to locate (UTL)
CB 045878	Johanna Hudson	\$ 35.59	\$ 3.56	\$ 39.15	Out of Business (OOB), unable to locate (UTL)
CB 048139	Aaron Orlick's Handyman	\$ 47.95	\$ 4.80	\$ 52.75	Out of Business (OOB), unable to locate (UTL)
CB 048179	Main St. Asset Solutions	\$ 18.14	\$ 1.81	\$ 19.95	Out of Business (OOB), unable to locate (UTL)
CB 048312	Simple Fare LLC	\$ 58.33	\$ 5.83	\$ 64.16	Out of Business (OOB), unable to locate (UTL)

CB 048317	Advanced Collision & Refinish	\$ 142.66	\$ 14.27	\$ 156.93	Out of Business (OOB), unable to locate (UTL)
CB 048322	Carson Tahoe Auto	\$ 22.60	\$ 2.26	\$ 24.86	Out of Business (OOB), unable to locate (UTL)
CB 048540	Gloria Dilley	\$ 39.63	\$ 3.96	\$ 43.59	Out of Business (OOB), unable to locate (UTL)
CB 048602	NV Pro Studio's	\$ 90.25	\$ 9.03	\$ 99.28	Out of Business (OOB), unable to locate (UTL)
CB 048667	Joe's Vending Company	\$ 183.43	\$ 18.34	\$ 201.77	Out of Business (OOB), unable to locate (UTL)
CB 048677	Trinity Treatment Center	\$ 28.17	\$ 2.82	\$ 30.99	Out of Business (OOB), unable to locate (UTL)
CB 048723	Glam Girl Handbags/Accessories	\$ 35.20	\$ 3.52	\$ 38.72	Out of Business (OOB), unable to locate (UTL)
CB 048785	Absolute Trans	\$ 29.24	\$ 2.92	\$ 32.16	Out of Business (OOB), unable to locate (UTL)
CB 048810	Kristina's Grooming	\$ 58.69	\$ 5.87	\$ 64.56	Out of Business (OOB), unable to locate (UTL)
CB 048819	Wellness775.Com	\$ 28.17	\$ 2.82	\$ 30.99	Out of Business (OOB), unable to locate (UTL)
CB 048834	Pro Plus Handyman	\$ 68.15	\$ 6.82	\$ 74.97	Out of Business (OOB), unable to locate (UTL)
CB 048872	The Hydras Lair	\$ 58.69	\$ 5.87	\$ 64.56	Out of Business (OOB), unable to locate (UTL)
CB 048876	A+ Mobile Auto Repair	\$ 58.69	\$ 5.87	\$ 64.56	Out of Business (OOB), unable to locate (UTL)
CB 048882	Tahoe Handyman	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 048885	Alize Hair & Nail Boutique	\$ 35.20	\$ 3.52	\$ 38.72	Out of Business (OOB), unable to locate (UTL)
CB 048891	The Garden Ladies	\$ 20.71	\$ 2.07	\$ 22.78	Out of Business (OOB), unable to locate (UTL)
CB 048912	JR's Painting	\$ 40.34	\$ 4.03	\$ 44.37	Out of Business (OOB), unable to locate (UTL)
CB 048915	Westfield, Matthew	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 048935	H2O Carpet Cleaning	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 048985	Victra Business Lic LLC	\$ 62.48	\$ 6.25	\$ 68.73	Out of Business (OOB), unable to locate (UTL)
CB 049032	J&F Automotive	\$ 148.44	\$ 14.84	\$ 163.28	Out of Business (OOB), unable to locate (UTL)
CB 049105	Right on time Carpet	\$ 16.28	\$ 1.63	\$ 17.91	Business Lic expired, refused to pay
CB 049108	Industrial Plastics DGK	\$ 2,372.91	\$ 237.29	\$ 2,610.20	Out of Business (OOB), unable to locate (UTL)
CB 049159	Donna Row Health Consulting	\$ -	\$ 1.87	\$ 1.87	Out of Business (OOB), unable to locate (UTL)
CB 049172	Shorty's Mobile Surface Prep	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 049175	Moxy Up	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 049190	Chappell Susan LCSW	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049193	Battle Born Emergency Tech	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049200	Ann's Event Décor	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049219	Carson Speed Shop LLC	\$ 62.48	\$ 6.25	\$ 68.73	Out of Business (OOB), unable to locate (UTL)
CB 049232	Michele's Mowing & Landscaping	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049245	Junk Bros USA	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049249	Julie Russ Agency LLC	\$ -	\$ 1.87	\$ 1.87	Out of Business (OOB), unable to locate (UTL)
CB 049266	Makena Lee Photography	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 049277	Howell, Heather B	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 049283	Royalty Massage	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049306	Lion Maintenance	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CL 045562	Touch Bistro	\$ 111.13	\$ 11.11	\$ 122.24	Out of Business (OOB), unable to locate (UTL)
CL 045566	Cardpool Inc	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CL 045567	E LA Carte INC	\$ 148.01	\$ 14.80	\$ 162.81	Out of Business (OOB), unable to locate (UTL)
MH 001551	Ramirez-Montano, Hector	\$ 3.49	\$ 0.35	\$ 3.84	Mobile Home Destroyed

<b>Totals</b>	<b>\$ 6,490.12</b>	<b>\$ 652.71</b>	<b>\$ 7,142.83</b>
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ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
AC 050743	Shields, Robert	\$ 11.10	\$ 1.11	\$ 12.21	Deregistered Aircraft, unable to locate owner
AC 050956	Kitchen, Ronald	\$ 11.10	\$ 1.11	\$ 12.21	Deregistered Aircraft, unable to locate owner
CB 000053	Zodisko LLC	\$ 14.99	\$ 1.50	\$ 16.49	Out of Business (OOB), unable to locate (UTL)
CB 032538	Cal Vada Builders	\$ 19.67	\$ 1.97	\$ 21.64	Out of Business (OOB), unable to locate (UTL)
CB 036265	Nails by Mai	\$ 15.42	\$ 1.54	\$ 16.96	Out of Business (OOB), unable to locate (UTL)
CB 041236	High Desert Nuclear Tech	\$ 13.53	\$ 1.35	\$ 14.88	Out of Business (OOB), unable to locate (UTL)
CB 041916	Carson ATA Blackbelt Academy	\$ 23.53	\$ 2.35	\$ 25.88	Out of Business (OOB), unable to locate (UTL)
CB 043680	WSV Digital Media Services	\$ 22.28	\$ 2.23	\$ 24.51	Out of Business (OOB), unable to locate (UTL)
CB 044745	Rexplore	\$ 23.21	\$ 2.32	\$ 25.53	Out of Business (OOB), unable to locate (UTL)
CB 044895	Sky High Sports LLC	\$ 18.28	\$ -	\$ 18.28	Out of Business (OOB), unable to locate (UTL)
CB 044947	Carpa Nevada LLC	\$ 17.14	\$ 1.71	\$ 18.85	Out of Business (OOB), unable to locate (UTL)
CB 045054	Lsbees - Halleluyah Honey	\$ -	\$ 2.20	\$ 2.20	Out of Business (OOB), unable to locate (UTL)
CB 045715	Alpine Lending Group LLC	\$ 16.46	\$ 1.65	\$ 18.11	Out of Business (OOB), unable to locate (UTL)
CB 045720	Parry, Michelle L	\$ 20.85	\$ 2.09	\$ 22.94	Out of Business (OOB), unable to locate (UTL)
CB 045988	Nicole's Friends	\$ 12.92	\$ 1.29	\$ 14.21	Out of Business (OOB), unable to locate (UTL)
CB 046046	Crazy Mommy Ribbon	\$ 16.17	\$ 1.62	\$ 17.79	Out of Business (OOB), unable to locate (UTL)
CB 048179	Main St. Asset Solutions	\$ 22.31	\$ 2.23	\$ 24.54	Out of Business (OOB), unable to locate (UTL)
CB 048291	Duefrene Wendy	\$ 17.42	\$ 1.74	\$ 19.16	Out of Business (OOB), unable to locate (UTL)
CB 048510	Aaron & Franklin Tax LLC	\$ 11.89	\$ 1.19	\$ 13.08	Out of Business (OOB), unable to locate (UTL)
CB 048601	déjà vu Again/Distracted	\$ 22.31	\$ 2.23	\$ 24.54	Out of Business (OOB), unable to locate (UTL)
CB 048659	Rustically Divine	\$ 101.82	\$ 10.18	\$ 112.00	Out of Business (OOB), unable to locate (UTL)
CB 048684	In the Moment Carson City	\$ 10.96	\$ 1.10	\$ 12.06	Out of Business (OOB), unable to locate (UTL)
CB 048686	Quality Service for You	\$ 10.50	\$ -	\$ 10.50	Out of Business (OOB), unable to locate (UTL)
CB 048772	Walkwithme	\$ 12.42	\$ 1.24	\$ 13.66	Out of Business (OOB), unable to locate (UTL)
CB 048891	The Garden Ladies	\$ 22.63	\$ 2.26	\$ 24.89	Out of Business (OOB), unable to locate (UTL)
CB 048980	Scroggins Customs	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049013	Body Bliss with Jennifer	\$ 19.78	\$ 1.98	\$ 21.76	Out of Business (OOB), unable to locate (UTL)
CB 049105	Right on Time Carpet	\$ 20.96	\$ 2.10	\$ 23.06	Business Lic expired, refused to pay
CB 049249	Julie Russ Agency LLC	\$ 16.46	\$ 1.65	\$ 18.11	Out of Business (OOB), unable to locate (UTL)
CL 039847	Northern Leasing Systems INC	\$ 21.38	\$ 2.14	\$ 23.52	Out of Business (OOB), unable to locate (UTL)

<b>Totals</b>	<b>\$ 586.23</b>	<b>\$ 57.95</b>	<b>\$ 644.18</b>
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<b>Grand Total:</b>	<b>\$ 8,034.53</b>
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