

item # 4-10

### City of Carson City Agenda Report

**Date Submitted:** 08/28/07

**Agenda Date Requested:** 09/06/07

**Time Requested:** Consent

**To:** Mayor and Supervisors

**From:** Assessor's Office

**Subject Title:** Action to approve the partial removal of taxes for parcel number 002-138-06 (located at 321 E. Park St.) from the 2007/08 Real Property Tax Roll per NRS 361.060.

**Staff Summary:** The property located at 321 E Park St. was purchased by Carson City on August 15, 2007 (APN: 002-138-06). This property is now tax exempt per NRS 361.060. The Assessor's office is asking that the taxes be prorated from July 1, 2007 thru August 15, 2007 and that the remaining amount be removed from the 2007/08 Real Property Tax Roll. The previous property owner still owes taxes in the amount of \$ 69.78.

**Type of Action Requested:** (check one)  
 Resolution                       Ordinance  
 Formal Action/Motion    Other (Specify)

**Does This Action Require A Business Impact Statement:**  Yes  
 No

**Recommended Board Action:** I move to approve the partial removal of taxes for parcel number 002-138-06 (located at 321 E. Park St.) from the 2007/08 Real Property Tax Roll per NRS 361.060.

**Explanation for Recommended Board Action:** The property located at 321 E Park St. was purchased by Carson City on August 15, 2007 (APN: 002-138-06). This property is now tax exempt per NRS 361.060. The Assessor's office is asking that the taxes be prorated from July 1, 2007 thru August 15, 2007 and that the remaining amount be removed from the 2007/08 Real Property Tax Roll. The previous property owner still owes taxes in the amount of \$ 69.78.

Parcel Number	Tax Year	Tax District	Amount Billed	Amount to remove from Roll	Amount paid to date	Amount to refund	Amount to remain on Roll & due
002-138-06	2007/08	1.5	\$ 553.69	\$ 483.91	\$ 0	\$ 0	\$ 69.78

**Applicable Statue, Code, Policy, Rule or Regulation:** NRS 361.060.

**Fiscal Impact:** A decrease of \$ 483.91 from the Real Property Tax Roll for the 2007/08 fiscal year.

**Explanation of Impact:** Reduction of the Real Property Tax Roll.

**Funding Source:** Various Tax Entities.

**Alternatives:** Approve, Modify, or Deny.

**Supporting Material:** None.

**Prepared By:** Kimberly Adams, Property Appraiser II

**Reviewed By:** *Jack A. O'Neil* Date: 8/27/07  
(Department Head)  
*[Signature]* Date: 8-28-07  
(City Manager)  
*Melanie Brubaker* Date: 8-28-07  
(District Attorney)  
*[Signature]* Date: 8/28/7  
(Finance Director)

**Board Action Taken:**

Motion: \_\_\_\_\_ 1) \_\_\_\_\_ Aye/Nay  
2) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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