

City of Carson City Agenda Report

Date Submitted: 12/29/09 Agenda Date Requested: 01/07/10

Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: Action to approve the removal of a portion of the taxes from parcel number 009-803-03 (1467 Mailard) from the 2006/07, 2007/08, 2008/09 and the 2009/10 Real Property Tax Roll per NRS 361.765 in the amount of \$730.33 (Dave Dawley, Assessors Office).

Staff Summary: The owner of APN 009-803-03 notified the Assessor's Office on December 18, 2009 that the property was being taxed with the incorrect abatement cap. The owner sent in the "Owner Occupancy Card" in a timely manner for the 2006/07 fiscal year, which stated the property was his "primary residence". However, the Assessor's Office incorrectly entered the property as a "Rental" which capped the home at the higher property cap. Per NRS 361.765, the Assessors Office is asking that the amount of taxes be adjusted to reflect the correct tax cap.

Does This Action Require A Busines	ss Impact Statement: () Yes (_X_) No
() Resolution (_X_) Formal Action/Motion	() Ordinance () Other (Specify)
Type of Action Requested:	(check one)

Recommended Board Action: I move to approve the removal of a portion of the taxes from parcel number 009-803-03 (1467 Mallard) from the 2006/07, 2007/08, 2008/09 and the 2009/10 Real Property Tax Roll per NRS 361.765 in the amount of \$730.33 (Dave Dawley, Assessors Office).

Explanation for Recommended Board Action: The owner of APN 009-803-03 notified the Assessor's Office on December 18, 2009 that the property was being taxed with the incorrect abatement cap. Mr. Palmer sent in the "Owner Occupancy Card" in 2006 which stated the property was his "primary residence", however, the Assessor's Office incorrectly entered the property as a "Rental" which would cap the home at the higher property cap. Per NRS 361.765, the Assessors Office is asking that the amount of taxes be adjusted to reflect the correct tax cap.

Parcel # 009-803-03 (1467 Mallard Wy).

2006-07 Amount paid: (-) amount to remove: Correct tax amount:	\$ 1,648.55 (PYGAV \$ 56,289) \$ 58.65 \$ 1,589.90
2007-08 Amount paid: (-) amount to remove: Correct tax amount:	\$ 1,767.23 (PYGAV \$ 60,484) \$ 129.64 \$ 1,637.59
2008-09 Amount paid: (-) amount to remove: Correct tax amount:	\$ 1,908.60 (PYGAV \$ 61,019) \$ 221.88 \$ 1,686.72
2009-10 Amount paid: (-) amount to remove: Correct tax amount:	\$ 2,057.48 (PYGAV \$ 65,778) \$ 320.16 \$ 1,737.32

Total amount of refund \$ 410.17 (2006-07, 2007-08 and 2008-09 Fiscal Years). Total amount of adjustment \$ 320.16 (2009-10 Fiscal Year).

This property is located in tax district 2.4.

Applicable Statue, Code, Policy, Rule or Regulation: NAC 361.61066

Fiscal Impact: A decrease of \$58.65 from the 2006-07, \$129.64 from the 2007-08, \$221.88 from the 2008/09 and \$320.16 from the 2009-10 Real Property Tax Rolls.

Explanation of Impact: Reduction of the 2006-07, 2007-08, 2008-09 and 2009-10 Real Property Tax Rolls.

Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

Supporting Material: None.

Prepared By: Dave Dawley, Carson City Assessor

Reviewed By:	(City Manager) (District Attorney) (Finance Director)	J ulit	Date: 12/28/ Date: 12/28 Date: 12-2 Date: 12-29	109 17-07 17-09
Board Action 1	「aken:			
Motion:		1) 2)		Aye/Nay
(Vote Record	ded By)			

OLD METHOD						
1467 Mallard Wy Fiscal year	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Land Value	\$30,000	\$30,000	\$39,000	\$52,260	\$90,000	\$55,000
Improvement Value	\$97,931	\$136,834	\$150,954	\$153,151	\$164,029	\$168,029
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Assessed Value (35%)	\$44,776	\$58,392	\$66,484	\$71,894	\$88,910	\$78,060
Tax Rate	2.6436	2.6435	2.9287	2.9218	3.1278	3.1279
Tax Amount	\$1,183.69	\$1,543.59	\$1,947.11	\$2,100.59	\$2,780.93	\$2,441.64
NEW METHOD (CAP)						
1467 Mallard Wy Fiscal year	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Land Value	\$30,000	\$30,000	\$39,000	\$52,260	\$90,000	\$55,000
Improvement Value	\$97,931	\$136,834	\$150,954	\$153,151	\$164,029	\$168,029
Total	\$127,931	\$166,834	\$189,954	\$205,411	\$254,029	\$223,029
Tax Amount	\$1,183.69	\$1,543.59	\$1,589.90	\$1,637.59	\$1,686.72	\$1,737.32
Tax Rate	2.6436	2.6435	2.9287	2.9218	3.1278	3.1279
Capped assessed value	\$44,776	\$58,392	\$54,287	\$56,047	\$53,927	\$55,543
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Difference in taxable value	\$0	\$0	\$34,849	\$45,275	\$99,952	\$64,335
Taxes abated	\$0.00	\$0.00	\$357.22	•		\$704.32
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Occupancy	Owner	Owner	Owner	Owner	Owner	Owner
Actual taxes paid Capped taxes	\$1,183.70 \$1,183.70 \$0.00	\$1,543.59	\$1,648.55 \$1,589.90 \$58.65	\$1,637.59	\$1,686.72	\$2,057.48 \$1,737.32 \$320.16