

**CITY OF CARSON CITY
AGENDA REPORT**

Date Submitted: November 8, 2010

Agenda Date Requested:
Time Requested:

December 2, 2010
Consent Agenda

To: Mayor & Board of Supervisors

From: Al Kramer, Carson City Treasurer

Subject Title: Action to approve the removal of a portion of the taxes from parcel number 008-861-29 (1615 Gregg St.) from the 2006/07, 2007/2008, 2008/09, 2009/2010 and 2010/2011 Real Property Tax Roll per NRS.361.4734 in the amount of \$541.50

Staff Summary: The State of Nevada Department of Taxation notified the Assessor's Office and Treasurer Department on October 20, 2010 that the property was being taxed with the incorrect abatement cap. Ms. Soulam owns her home at 1615 Gregg Street in Carson City, Nevada, and this is her primary residence since 2002.

Type Of Action Requested: (Check One)

Resolutions

Ordinance

Formal Action/Motion

Other (Specify)

Does this action require a Business Impact Statement: Yes No

Recommended Board Action: I move to approve the removal of a portion of the taxes from parcel number 008-861-29 (1615 Gregg St.) from 2006/07, 2007/2008, 2008/09, 2009/2010 and 2010/2011 Real Property Tax Roll per NRS.361.4734 in the amount of \$541.50 .

Explanation for Recommended Board Action: The State of Nevada Department of Taxation notified the Assessor's Office and Treasurer Department on October 20, 2010 that the property was being taxed with the incorrect abatement cap. Ms. Soulam owns her home at 1615 Gregg Street in Carson City, Nevada, and this is her primary residence since 2002.

Applicable Statute, Code, Policy, Rule or Regulation: NRS. 361.4734

Fiscal Impact: A decrease of \$55.45 from 2006-2007; \$57.12 from 2007-2008; \$139.09 from 2008-2009; \$ 142.30 from 2009-2010; \$147.54 from 2010-2011

Explanation of Impact: Reduction of the 2006-2007, 2007-2008, 2008-2009, 2009-2010, and 2010-2011

Funding Source: Various Tax Entities


Alternatives: Approve, Modify, or Deny

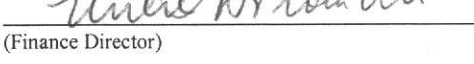
Supporting Material: Appeal from State of Nevada Department of Taxation; Calculations chart from Assessor's and Treasurer Departments

Prepared By: Charline Duque, Accounting Coordinator

Reviewed By:  Date: 11-16-10
(Department Head)

Concurrences:  Date: 11/22/10
(City Manager)

 Date: 11/22/10
(District Attorney)

 Date: 11/22/10
(Finance Director)

Board Action Taken:

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

(Vote Recorded By)

Received 11/02/10



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

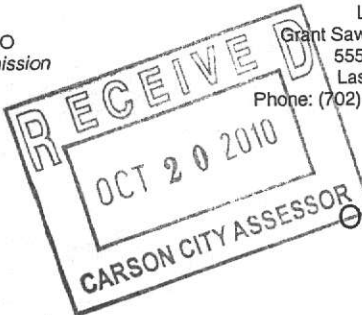
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
Fax: (775) 688-1303

JIM GIBBONS
Governor
ROBERT R BARENGO
Chair, Nevada Tax Commission
DINO DICIANNO
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377



October 18, 2010

Sherry Soulam
1615 Gregg Street
Carson City, NV 89701

Dave Dawley
Carson City Assessor
201 N. Carson St. #6
Carson City, NV 89701

Re: **Appeal of Sherry Soulam (the "Taxpayer") Regarding the Applicability of the Property Tax Abatement for the 2006/2007 and 2008/2009 Fiscal Years, APN 008-86129 (Carson City).**

Dear Ms. Soulam and Mr. Dawley:

I have enclosed a copy of my proposed decision in this case. If you disagree with the decision or any findings or conclusions set forth therein, you must file a written objection within 20 days after you receive this letter. Your written objection need not be in any particular format but should state with particularity the reasons why you disagree with the proposed decision.

A copy of your written objection must be served upon the opposing party by mail or personal delivery. Once service is made upon the opposing party, that party may, in his or her discretion, file a reply within 15 days after his or her receipt of the objection. As with the objection, the reply must be served upon the opposing party. The original objection and any reply must be filed with the Nevada Tax Commission by mail or personal delivery addressed to Erin Fierro, Executive Assistant, Nevada Department of Taxation, 1550 College Parkway, Suite 115, Carson City, Nevada 89706-7937.

If an objection is filed by either party, this matter will be scheduled for oral argument before the Nevada Tax Commission. If no objection is filed, the matter will be placed upon the Commission's consent agenda. In either event, you will be notified of the time and place of the public meeting at which the Commission will address this matter.

Sincerely,

GREGORY L. ZUMINO
Chief Administrative Law Judge
(775) 684-2080
E-mail: gregz@tax.state.nv.us

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BEFORE THE NEVADA TAX COMMISSION

In the Matter of:)	Case No. 10-136
)	
SHERRY SOULAM, owner of)	Appeals Concerning the
APN 008-861-29, located)	Application of the Tax Abatement
In Carson City, Nevada.)	for the 2006-2007 and 2008-2009
)	Fiscal Years

FINDINGS OF FACT, CONCLUSIONS
OF LAW AND DECISION

This is an appeal to the Nevada Tax Commission pursuant to Nevada Revised Statutes (NRS) 361.4734, which authorizes the Commission to address disputes concerning the proper application and interpretation of Nevada's property tax abatement. See NRS 361.471 to 361.4735, inclusive. The appeal, as filed by Sherry Soulam, was heard by the hearing officer on September 30, 2010, in Carson City, Nevada. Dave Dawley, County Assessor, appeared for Carson City. Sherry Soulam appeared in her own behalf. Gregory L. Zunino, Chief Administrative Law Judge, presided as the hearing officer and issued proposed findings of fact and conclusions of law pursuant to NAC 361.61066. This decision followed.

The issue in this case is whether Ms. Soulam's appeals are timely as to the 2006-2007 and 2008-2009 fiscal years. She commenced the appeals process in June of 2010. Under NRS 361.4734, a taxpayer who is aggrieved by an abatement determination must commence the appeals process on or before June 30 of the fiscal year for which the determination is effective. For example, with respect to a determination for the 2008-2009 fiscal year, the aggrieved taxpayer must have filed a petition with the county assessor on or before June 30, 2009. Here, it is undisputed that Ms. Soulam failed to timely petition the county assessor for the fiscal years in