City of Carson City Agenda Report

Date Submitted: 02/12/13

Agenda Date Requested: 02/21/13

Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: For Possible Action: To approve the partial removal and refund of Real Property Taxes for Parcel Number 001-032-27 (W. Winnie Ln.), 009-111-16 (S. Carson St.) and 009-161-23 (S. Carson St.) for the 2012/13 tax year per NRS 361.055 in the amount of \$115.20 (Kimberly Adams, Assessors Office).

Staff Summary: Assessors Parcel Numbers 001-032-27 (W. Winnie Ln.), 009-111-16 (S. Carson St.) and 009-161-23 (S. Carson St.) were parcels that the State of Nevada, Department of Transportation were leasing to private parties and were; therefore, taxable. The State of Nevada, Department of Transportation recorded the "termination of lease" documents on December 6, 2012, December 7, 2012 and January 30, 2013. These parcels are now exempt per NRS 361.055. The Assessors Office is asking that the property tax be prorated from July 1, 2012 through December 6, 2012 for parcel number 001-032-27, prorated from July 1, 2012 through December 7, 2012 for parcel number 009-111-16 and prorated from July 1, 2012 through January 30, 2013 for parcel number 009-161-23 The Assessors Office is requesting that the remaining amounts be removed and refunded from the 2012/13 Real Property Tax Roll.

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

Recommended Board Action: To approve the partial removal and refund of Real Property for Parcel Number 001-032-27 (W. Winnie Ln.), 009-111-16 (S. Carson St.) and 009-161-23 (S. Carson St.) for the 2012/13 tax year per NRS 361.055 in the amount of \$115.20 (Kimberly Adams, Assessors Office).

Explanation for Recommended Board Action: Assessors Parcel Numbers 001-032-27 (W. Winnie Ln.), 009-111-16 (S. Carson St.) and 009-161-23 (S. Carson St.) were parcels that the State of Nevada, Department of Transportation were leasing to private parties and were; therefore, taxable. Parcel number 001-032-27 was being leased to "Juicy's Giant Hamburgers, Inc.". Parcel number 009-111-16 was being leased to "Carson City Nissan, Jeep, AMC, Renault", and parcel number 009-161-23 was being leased to William and Waltraud Schneider. The State of Nevada, Department of Transportation recorded the "termination of lease" documents on December 6, 2012, December 7, 2012 and January 30, 2013. These parcels are now exempt per NRS 361.055. The Assessors Office is asking that the property tax be prorated from July 1, 2012 through December 6, 2012 for parcel

number 001-032-27, prorated from July 1, 2012 through December 7, 2012 for parcel number 009-111-16 and prorated from July 1, 2012 through January 30, 2013 for parcel number 009-161-23 The Assessors Office is requesting that the remaining amounts be removed and refunded from the 2012/13 Real Property Tax Roll.

Parcel Number		Amount Billed	Amount to Remain	Amount to Remove	Amount Paid	Amount of Refund
001-032-27	\$	6.56	\$ 2.86	\$ 3.70	\$ 6.56	\$ 3.70
009-111-16	83	129.64	\$ 56.83	\$ 72.81	\$ 129.64	\$ 72.81
009-161-23	\$	93.53	\$ 54.84	\$ 38.69	\$ 93.53	\$ 38.69

Applicable Statute, Code, Policy, Rule or Regulation: NRS 361.055.

Fiscal Impact: A decrease of \$3.70 for parcel number 001-032-27, a decrease of \$72.81 for parcel number 009-111-16 and a decrease of \$38.69 for parcel number 009-161-23; for a total of \$115.20 for fiscal year 2012/13.

Explanation of Impact: Decrease to the 2012/13 Real Property Tax Roll.

Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

Prenared By: Kimberly Adams, Senior Property Appraiser

Supporting Material: None.

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Das ARM	Date: $2/8//3$
(Department Head) Assessor	7/11/12
(6) 1	Date: 41412
(City Manager)	Date: 2/12/13
(District Attorney)	Date: 2/12/13
(Finance Director)	
	(City Manager)

Board Action Taken:

Motion:	1)	Aye/Nay
	2)	
(Vote Recorded By)		