

**City of Carson City
Agenda Report**

Date Submitted: 02/22/11

Agenda Date Requested: 03/03/11

Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: Action to approve the removal and refund of a portion of the taxes from parcel numbers 008-531-05, 008-531-39, 008-531-40, 008-541-73, 008-541-92, 010-011,26, 010-011-27 and 010-021-55 (parcels located on or near N. Deer Run Rd.) from the 2010/11 Real Property Tax Roll per NRS 361.060 in the amount of \$778.78 (Kimberly Adams, Assessors Office).

Staff Summary: Assessors parcel numbers 008-531-05, 008-531-39, 008-531-40, 008-541-73, 008-541-92, 010-011,26, 010-011-27 and 010-021-55 where purchased by Carson City and the deed was recorded on January 21, 2011. These properties are located along N. Deer Run Rd. in the Brunswick Canyon area. They are now exempt per NRS 361.060. The Assessors office is asking that the taxes be prorated from July 1, 2010 through January 21, 2011 and that the remaining amount be removed and refunded from the 2010/11 Real Property Tax Roll.

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 removal and refund of a portion of the taxes from parcel numbers 008-531-05, 008-531-39, 008-531-40, 008-541-73, 008-541-92, 010-011,26, 010-011-27 and 010-021-55 (parcels located on or near N. Deer Run Rd.) from the 2010/11 Real Property Tax Roll per NRS 361.060 in the amount of \$778.78 (Kimberly Adams, Assessors Office).

Explanation of Recommended Board Action: Assessors parcel numbers 008-531-05, 008-531-39, 008-531-40, 008-541-73, 008-541-92, 010-011,26, 010-011-27 and 010-021-55 where purchased by Carson City and the deed was recorded on January 21, 2011. These properties are located along N. Deer Run Rd. in the Brunswick Canyon area. They are now exempt per NRS 361.060. The Assessors office is asking that the taxes be prorated from July 1, 2010 through January 21, 2011 and that the remaining amount be removed and refunded from the 2010/11 Real Property Tax Roll.

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

Fiscal Impact: A decrease of \$778.78 from the Real Property Tax Roll for the 2010/11 fiscal year.

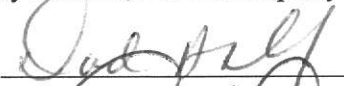
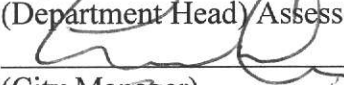
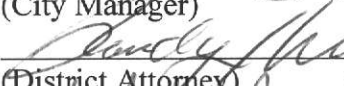
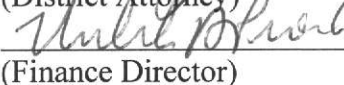
Explanation of Impact: Reduction of the 2010/11 Real Property Tax Roll.

Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

Supporting Material: Assessor Parcel Maps 8-53, 8-54, 10-01 and 10-02. Spreadsheet with breakdown of tax amounts.

Prepared By: Kimberly Adams, Senior Property Appraiser

Reviewed By:  Date: 2/22/2011
(Department Head) Assessor
 Date: 2/22/11
(City Manager)
 Date: 2/22/11
(District Attorney)
 Date: 2/22/11
(Finance Director)

Board Action Taken:

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

(Vote Recorded By)

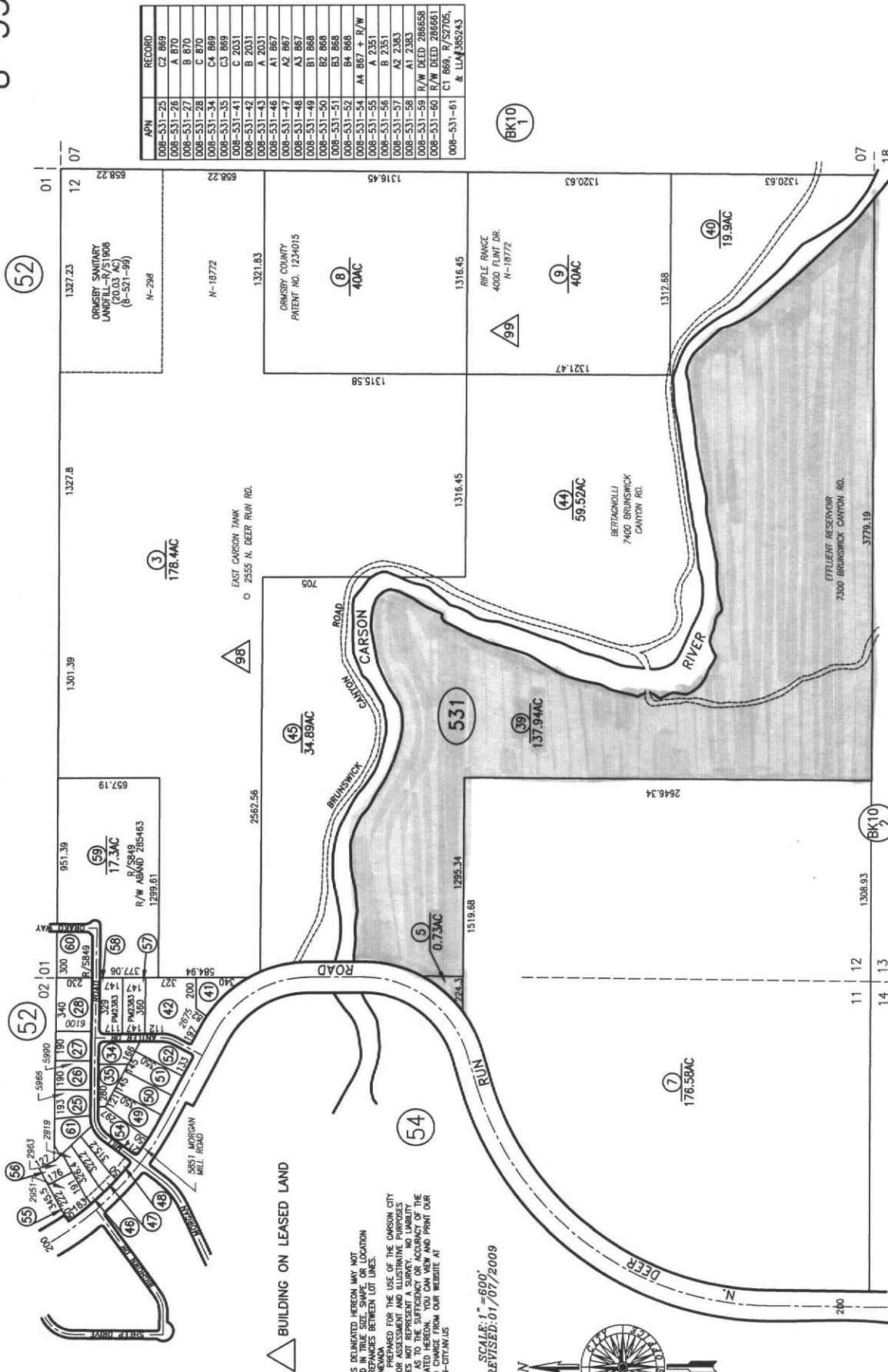
Board of Supervisors - Tax Calculations

**Parcel #'s 008-531-05, 008-531-39, 008-531-40, 008-541-73, 008-541-92, 010-011-26, 010-011-27, 010-021-55
Tax Year 2010/11**

Value used for	Tax District	Actual Tax Amount	# days in a year	Amount Per Day	\$ TO REMAIN ON ROLL			\$ TO REMOVE FROM ROLL			\$ TO BE REMOVED & REFUNDED								
					Total # taxable days	Total tax \$ to remain on tax roll	Total # of days not taxable	Total tax \$ to remove from tax roll	Actual Tax Amount Billed	Amount Paid to date * including penalties	Total tax \$ to remain on tax roll	Total Amount of refund	Total Amount to remove						
008-531-05																			
\$ 576.00	0.030866	\$ 17.79	365	\$ 0.048740	205	\$ 9.99	160	\$ 7.80	\$ 17.79	\$ 17.79	\$ 9.99	\$ 7.80	\$ 7.80	\$ 7.80	\$ 7.80	\$ 7.80			
008-531-39																			
\$ 4,321.00	0.030866	\$ 133.36	365	\$ 0.365370	205	\$ 74.90	160	\$ 58.46	\$ 133.36	\$ 100.36	\$ 74.90	\$ 25.46	\$ 25.46	\$ 25.46	\$ 25.46	\$ 25.46	\$ 58.46	\$ 58.46	
008-531-40																			
\$ 2,880.00	0.030866	\$ 88.88	365	\$ 0.243507	205	\$ 49.92	160	\$ 38.96	\$ 88.88	\$ 88.88	\$ 49.92	\$ 38.96	\$ 38.96	\$ 38.96	\$ 38.96	\$ 38.96	\$ 38.96	\$ 38.96	
008-541-73																			
\$ 23,039.00	0.030866	\$ 711.11	365	\$ 1.948247	205	\$ 399.39	160	\$ 311.72	\$ 711.11	\$ 534.11	\$ 399.39	\$ 134.72	\$ 134.72	\$ 134.72	\$ 134.72	\$ 134.72	\$ 311.72	\$ 311.72	
008-541-92																			
\$ 17,500.00	0.030866	\$ 540.16	365	\$ 1.479877	205	\$ 303.37	160	\$ 236.78	\$ 540.16	\$ 405.16	\$ 303.37	\$ 101.79	\$ 101.79	\$ 101.79	\$ 101.79	\$ 101.79	\$ 236.78	\$ 236.78	
010-011-26																			
\$ 3,410.00	0.030866	\$ 105.24	365	\$ 0.288329	205	\$ 59.11	160	\$ 46.13	\$ 105.24	\$ 79.24	\$ 59.11	\$ 20.13	\$ 20.13	\$ 20.13	\$ 20.13	\$ 20.13	\$ 46.13	\$ 46.13	
010-011-27																			
\$ 4,261.00	0.030866	\$ 131.53	365	\$ 0.360356	205	\$ 73.87	160	\$ 57.66	\$ 131.53	\$ 99.53	\$ 73.87	\$ 25.66	\$ 25.66	\$ 25.66	\$ 25.66	\$ 25.66	\$ 57.66	\$ 57.66	
010-021-55																			
\$ 1,572.00	0.030866	\$ 48.52	365	\$ 0.132932	205	\$ 27.25	160	\$ 21.27	\$ 48.52	\$ 48.52	\$ 27.25	\$ 21.27	\$ 21.27	\$ 21.27	\$ 21.27	\$ 21.27	\$ 21.27	\$ 21.27	
Totals:																			
						\$ 997.81		\$ 778.78	\$ 1,776.59	\$ 1,373.59	\$ 997.81	\$ 375.78	\$ 375.78	\$ 375.78	\$ 375.78	\$ 375.78	\$ 778.78	\$ 778.78	
																		\$ 1,776.59	\$ 1,776.59

SECTION 12, T.15 N., R.20 E., M.D.B. & M.

8-53



NOTE: SOME PARCELS DELINEATED HEREON MAY NOT BE PRESENTED IN TRUE SIZE, SHAPE OR LOCATION. DIMENSIONS ARE SHOWN BETWEEN LOT LINES. THIS MAP IS PREPARED FOR THE USE OF THE CARSON CITY ASSESSOR FOR ASSESSMENT AND ILLUSTRATIVE PURPOSES ONLY. THE ACCURACY AND SUFFICIENCY OF THE DATA DELINEATED HEREON, YOU CAN VIEW AND PRINT OUR MAPS AT NO CHARGE FROM OUR WEBSITE AT WWW.CARSON-CITY.NV.US

SCALE: 1"=600'
REVISED: 01/07/2009

