

**City of Carson City
Agenda Report**

Date Submitted: 12/27/11

Agenda Date Requested: 01/05/12
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 Numbers 002-072-13 (N. Carson St.), 002-244-07 (Hwy 50 East/Saliman Rd.) and 009-111-22 (S. Carson St.) for the 2011/12 tax year per NRS 361.055 in the amount of \$198.75 (Kimberly Adams, Assessors Office).

Staff Summary: Assessors Parcel Numbers 002-072-13 (N. Carson St.), 002-244-07 (Hwy 50 East/Saliman Rd.) and 009-111-22 (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 two "termination of lease" documents on November 22, 2011. These parcels are now exempt per NRS 361.055. The Assessors Office is asking that the property tax be prorated from July 1, 2011 through November 22, 2011 and that the remaining amount be removed and refunded from the 2011/12 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: To approve the partial removal and refund of Real Property Taxes for Parcel Numbers 002-072-13 (N. Carson St.), 002-244-07 (Hwy 50 East/Saliman Rd.) and 009-111-22 (S. Carson St.) for the 2011/12 tax year per NRS 361.055 in the amount of \$198.75 (Kimberly Adams, Assessors Office).

Explanation for Recommended Board Action: Assessors Parcel Numbers 002-072-13 (N. Carson St.), 002-244-07 (Hwy 50 East/Saliman Rd.) and 009-111-22 (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 two "termination of lease" documents on November 22, 2011. These parcels are now exempt per NRS 361.055. The Assessors Office is asking that the property tax be prorated from July 1, 2011 through November 22, 2011 and that the remaining amount be removed and refunded from the 2011/12 Real Property Tax Roll.

Parcel Number	Amount Billed	Amount to Remain	Amount to Remove	Amount Paid	Amount of Refund
002-072-13	\$ 210.83	\$ 83.76	\$ 127.07	\$ 106.83	\$ 23.07
002-244-07	\$ 60.92	\$ 24.20	\$ 36.72	\$ 60.92	\$ 36.72
009-111-22	\$ 62.24	\$ 27.28	\$ 34.96	\$ 64.24	\$ 34.96
Totals:	\$ 333.99	\$ 135.24	\$ 198.75	\$ 231.99	\$ 94.75

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

Fiscal Impact: A decrease for Parcel Number 002-072-13 in the amount of \$127.07, Parcel Number 002-244-07 in the amount of \$36.72 and a decrease for Parcel number 009-111-22 in the amount of \$34.96 for a total decrease of \$198.75 for fiscal year 2011/12.

Explanation of Impact: Decrease to the 2011/12 Real Property Tax Roll.

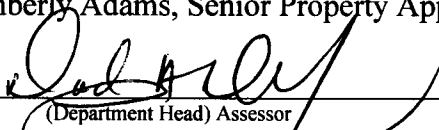
Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

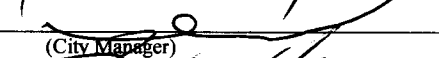
Supporting Material: None.

Prepared By: Kimberly Adams, Senior Property Appraiser

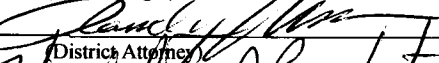
Reviewed By:


(Department Head) Assessor

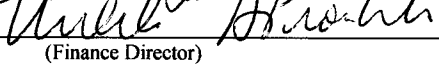
Date: 12/23/11


(City Manager)

Date: 12/27/11


(District Attorney)

Date: 12/27/11


(Finance Director)

Date: 12/27/11

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)