## City of Carson City Agenda Report

Date Submitted: 08/07/12 Agenda Date Requested: 08/16/12

Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

**Subject Title:** For Possible Action: To approve the removal of the taxes from the 2012/13 real property tax roll from Assessors parcel number 009-721-31 (3134 Heaton Wy) per NRS 361.091 in the amount of \$43.08 (Kimberly Adams, Assessors Office).

**Staff Summary:** The Assessors Office is requesting the Board of Supervisors to remove the taxes from the 2012/13 real property tax roll from Assessors parcel number 009-721-31 (3134 Heaton Wy) in the amount of \$43.08 per NRS 361.091. The owner of the property was entitled to receive a surviving spouse exemption on her real property taxes for the 2012/13 fiscal year. However, due to a clerical error, the exemption was not applied. The Assessors office is asking for the 2012/13 taxes to be adjusted to reflect the exemption.

Type of Action Requested:  () Resolution  (_X_) Formal Action/Motion		dinance ner (Specify)
Does This Action Require A Busin	ess Impact Statement:	YesX No

**Recommended Board Action:** To approve the removal of the taxes from the 2012/13 real property tax roll from Assessors parcel number 009-721-31 (3134 Heaton Wy) per NRS 361.091 in the amount of \$43.08 (Kimberly Adams, Assessors Office).

**Explanation for Recommended Board Action:** The Assessors Office is requesting the Board of Supervisors to remove the taxes from the 2012/13 real property tax roll from Assessors parcel number 009-721-31 (3134 Heaton Wy) in the amount of \$43.08 per NRS 361.091. The owner of the property was entitled to receive a surviving spouse exemption on her real property taxes for the 2012/13 fiscal year. However, due to a clerical error, the exemption was not applied. The Assessors office is asking for the 2012/13 taxes to be adjusted to reflect the exemption.

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.091.

Fiscal Impact: A decrease of \$43.08 from the 2012/13 Real Property Tax Roll.

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

Funding Source: Various Tax Entities.

Alternatives: Ap	pprove, Modify, or Deny.		
Supporting Mat	erial: None.		
Prepared By: K	imberly Adams, Senior Property Ap	praiser	7
Reviewed By:	(City Manager) (City Manager) (District Attorney) (Finance Directori)	Date:	1/12
Board Action Ta	aken:		
Motion:		1) 2)	Aye/Nay
(Vote Recorde	ed By)		