

**City of Carson City
Agenda Report**

Date Submitted: 09/25/12

Agenda Date Requested: 10/04/12
Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: For Possible Action: To approve the correction and refund of the taxes for the 2009/10, 2010/11 and 2011/12 tax years for personal property account number AC 051268 (Aircraft – N28X) per NRS 361.767 in the amount of \$322.52 (Kimberly Adams, Assessors Office).

Staff Summary: Due to a clerical error the acquisition cost of the aircraft that was located at the Carson City Airport was entered incorrectly. This generated incorrect tax bills for fiscal years 2009/10, 2010/11 and 2011/12. The Assessors office is requesting that the 2009/10, 2010/11 and 2011/12 fiscal year personal property taxes be corrected and refunded in the amount of \$322.52 per NRS 361.767.

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 correction and refund of the taxes for the 2009/10, 2010/11 and 2011/12 tax years for personal property account number AC 051268 (Aircraft – N28X) per NRS 361.767 in the amount of \$322.52 (Kimberly Adams, Assessors Office).

Explanation for Recommended Board Action: Due to a clerical error the acquisition cost of the aircraft that was located at the Carson City Airport was entered incorrectly. This generated incorrect tax bills for fiscal years 2009/10, 2010/11 and 2011/12. The Assessors office is requesting that the 2009/10, 2010/11 and 2011/12 fiscal year personal property taxes be corrected and refunded in the amount of \$322.52 per NRS 361.767.

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.767.

Fiscal Impact: A decrease of \$95.38 (2009/10), \$119.34 (2010/11) and \$107.80 (2011/12) for a total of \$322.52 to the Personal Property Tax Rolls.

Explanation of Impact: Decrease of \$95.38 (2009/10), \$119.34 (2010/11) and \$107.80 (2011/12) for a total of \$322.52 to the Personal Property Tax Rolls.

Fiscal Year	Billed Amount	Corrected Assessed Value	Tax Rate	Correct Amount	Amount of Refund
2009/10	\$ 295.59	\$ 5,250.00	3.1279	\$ 164.21	\$ 95.38
2010/11	\$ 265.22	\$ 4,725.00	3.0876	\$ 145.88	\$ 119.34
2011/12	\$ 239.10	\$ 4,253.00	3.0872	\$ 131.30	\$ 107.80
Total:	\$ 799.91			\$ 441.39	\$ 322.52

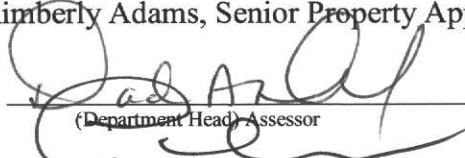

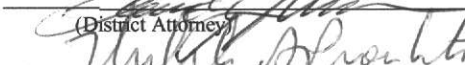
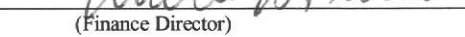
Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

Supporting Material: None.

Prepared By: Kimberly Adams, Senior Property Appraiser

Reviewed By:


 (Department Head) Assessor

 (City Manager)

 (District Attorney)

 (Finance Director)

Date: 9/21/12
 Date: 9/25/12
 Date: 9/25/12
 Date: 9/25/12

Board Action Taken:

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

 (Vote Recorded By)