



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: November 1, 2018

Staff Contact: Kimberly Adams, kadams@carson.org

Agenda Title: For Possible Action: To approve the removal of the 2018/19 Real Property Taxes for parcel numbers 008-922-20 (Executive Pointe Wy.), 008-922-21 (Commerce Wy.) and 008-922-22 (Commerce Wy. / N. Lompa Ln.) per NRS 361.125 in the amount of \$9,593.07 plus \$96.20 in penalties, along with a refund to be issued in the amount of \$4,897.27 for the same parcels for the two installment payments that have already been made (Kimberly Adams, kadams@carson.org).

Staff Summary: The Assessor's Office is requesting the removal of the 2018/19 Real Property Taxes for the parcels and corresponding amounts described below, along with a refund to be issued in the amount of \$4,897.27 for the same parcels for two installment payments that have already been made:

008-922-20 in the amount of \$5,171.25 plus \$51.81 in penalties; refund in the amount of \$2,639.06.

008-922-21 in the amount of \$1,846.00 plus \$18.52 in penalties; refund in the amount of \$ 942.52.

008-922-22 in the amount of \$2,575.82 plus \$25.87 in penalties; refund in the amount of \$1,315.69.

St Teresa of Avila recently recorded several deeds and transferred numerous properties into different limited liability corporations, which requires new applications for Real Property exemptions pursuant to NRS chapter 361. Based on information provided to the Assessor's Office, the attorneys for the Diocese of Reno mistakenly requested the removal of tax exemptions for the parcels identified above, not knowing that the church was still using those parcels for overflow church parking and for other church-related special events throughout the year. Upon receiving the tax bill, St. Teresa of Avila was alerted of the error and requested that the exemptions be reinstated. The Assessor's Office has received an exemption application for these three parcels and has determined that those properties are exempt under NRS chapter 361. Therefore, this request is to remove the Real Property Taxes from the 2018/19 tax roll and to refund the amount of any taxes and penalties already paid for the same fiscal year.

Agenda Action: Formal Action/Motion

Time Requested: Consent

Proposed Motion

I move to approve the removal of the 2018/19 Real Property Taxes from the parcels described along with the penalties, and approve the issuance of the refunds for the same parcels in the amounts described.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

St Teresa of Avila recently recorded several deeds and transferred numerous properties into different limited liability corporations, which requires new applications for Real Property exemptions pursuant to NRS chapter 361. Based on information provided to the Assessor's Office, the attorneys for the Diocese of Reno mistakenly requested the removal of tax exemptions for the parcels identified above, not knowing that the church was still using those parcels for overflow church parking and for other church-related special events throughout the year. Upon receiving the tax bill, St. Teresa of Avila was alerted of the error and requested that the exemptions be reinstated. The Assessor's Office has received an exemption application for these three parcels and has determined that those properties are exempt under NRS chapter 361. Therefore, this request is to remove the Real Property Taxes from the 2018/19 tax roll and to refund the amount of any taxes and penalties already paid for the same fiscal year.

Applicable Statute, Code, Policy, Rule or Regulation

NRS. 361.125

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: 2018/19 Real Property Taxes, various taxing entities.

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: Reduction in the 2018/19 Real Property Taxes.

Alternatives

Approve, Modify or Deny

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)