



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** June 6, 2019

Staff Contact: Dave Dawley

Agenda Title: For Possible Action: Discussion and possible action regarding a request to remove certain taxes and penalties from the Unsecured 2015/16 and 2016/17 Tax Roll per NRS 361.5607 in the amount of \$3,302.13. (Dave Dawley, ddawley@carson.org)

Staff Summary: The Assessor's Office is requesting that the Board of Supervisors remove those taxes and penalties which have been deemed uncollectable from the Personal Property Tax Roll. The Assessor's Office has attempted to collect the taxes and penalties using the approved methods under NRS 361.535 and NRS 361.450.

Agenda Action: Formal Action / Motion **Time Requested:** Consent

Proposed Motion

I move to approve the removal of taxes and/or penalties from the Unsecured 2015/16 and 2016/17 Tax Rolls in the amount of \$3,302.13.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The Assessor's Office, with the assistance of the District Attorney's Office and Code Enforcement, has attempted to collect the taxes and penalties using the approved methods under NRS 361.535 and NRS 361.450. The following owners/businesses have moved the personal property and all efforts to locate them have been unsuccessful.

2015/16 uncollectable accounts:

CB 45643 Sierra Services (\$2.09)
CB 45733 Aby's Snow Cone (\$18.74)
CB 49060 Shellie Temple (\$2.24)

2016/17 uncollectable accounts:

AC 51414 Bristow Academy Inc (\$544.40)
CB 43323 Los Caporales Supermarket (\$325.13)
CB 45889 Rhodes 2 Recycling (\$28.50)
CB 46061 Nerd Vana (\$55.13)
CB 46066 Décor & Mor LLC (\$15.99)

CB 47068 Capitol City Staffing (\$16.38)
CB 48250 RCH Labs LLC (\$1,626.24)
CB 48793 Alize Fashion Boutique (\$67.76)
CL 45502 Tahoe Vending (\$23.69)
CL 45505 Konica Minolta (\$575.84)

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.450, 361.535 and 361.5607

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: Various Tax Entities.

Is it currently budgeted? No

Explanation of Fiscal Impact: Decrease to the 2015/16 and 2016/17 Unsecured Personal Property Tax Roll.

Alternatives

Do not approve removal of the taxes/penalties or provide alternative direction.

Attachments:

[Uncollectibles 15-16 & 16-17.xls.xls](#)

Board Action Taken:

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

(Vote Recorded By)

2016 Uncollectible Personal Property Taxes (2015-16)

2015/16

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB 45643	Sierra Services	\$ -	\$ 2.09	\$ 2.09	Out of Business (OOB), unable to locate (UTL)
CB 45733	Aby's Snow Cone	\$ 17.04	\$ 1.70	\$ 18.74	Out of Business (OOB), unable to locate (UTL)
CB 49060	Shellie Temple	\$ -	\$ 2.24	\$ 2.24	Out of Business (OOB), owner deceased
Totals		\$ 17.04	\$ 6.03	\$ 23.07	

2017 Uncollectible Personal Property Taxes (2016-17)

2016/17

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
AC 51414	Bristow Academy Inc	\$ -	\$ 544.40	\$ 544.40	Unable to locate, left area.
CB 43323	Los Caporales Supermarket	\$ 295.57	\$ 29.56	\$ 325.13	Out of Business (OOB), unable to locate (UTL)
CB 45889	Rhodes 2 Recycling	\$ 25.91	\$ 2.59	\$ 28.50	Out of Business (OOB), unable to locate (UTL)
CB 46061	Nerd Vana	\$ 50.12	\$ 5.01	\$ 55.13	Out of Business (OOB), unable to locate (UTL)
CB 46066	Décor & Mor LLC	\$ 14.54	\$ 1.45	\$ 15.99	Out of Business (OOB), unable to locate (UTL)
CB 47068	Capitol City Staffing	\$ 14.89	\$ 1.49	\$ 16.38	Out of Business (OOB), unable to locate (UTL)
CB 48250	RCH Labs LLC	\$ 1,478.40	\$ 147.84	\$ 1,626.24	Out of Business (OOB), unable to locate (UTL)
CB 48793	Alize Fashion Boutique	\$ 61.60	\$ 6.16	\$ 67.76	Out of Business (OOB), unable to locate (UTL)
CL 45502	Tahoe Vending	\$ 21.54	\$ 2.15	\$ 23.69	Out of Business (OOB), unable to locate (UTL)
CL 45505	Konica Minolta	\$ 523.49	\$ 52.35	\$ 575.84	Out of Business (OOB), unable to locate (UTL)
Totals		\$ 2,486.06	\$ 793.00	\$ 3,279.06	

Grand Total: \$ 3,302.13