



## STAFF REPORT

**Report To:** Board of Supervisors                      **Meeting Date:** November 7, 2019

**Staff Contact:** Kimberly Adams

**Agenda Title:** For Possible Action: Discussion and possible action regarding a proposed partial removal of the 2019/2020 Real Property Taxes from parcel number 009-052-12 (2310 S Carson St. Suite 4) per NRS 361.125 in the amount of \$4,172.67, along with a refund to be issued in the same amount for the time period that this parcel is exempt from October 14, 2019 through June 30, 2020. (Kimberly Adams, kadams@carson.org)

**Staff Summary:** The Assessor's Office is requesting the partial removal and partial refund of the 2019/20 Real Property Taxes for Assessor's Parcel Number 009-052-12 in the amount of \$4,172.67.

This parcel was sold to a church called "Common Ground Carson" a Nevada Nonprofit Corporation on October 14, 2019 and is now tax exempt per NRS Chapter 361. The 2019/20 Real Property Taxes remain taxable from July 1, 2019 through October 13, 2019. The remaining fiscal year, October 14, 2019 through June 30, 2020, is exempt from taxation per NRS 361.125. Therefore, this request is to remove a portion of the Real Property Taxes from the 2019/20 tax roll and to refund the amount of any taxes already paid for the same fiscal year past the October 14, 2019 date.

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

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### **Proposed Motion**

I move to approve the partial removal and partial refund of the 2019/20 real property taxes as requested.

### **Board's Strategic Goal**

Efficient Government

### **Previous Action**

N/A

### **Background/Issues & Analysis**

This parcel was sold to a church called "Common Ground Carson" a Nevada Nonprofit Corporation on October 14, 2019 and is now tax exempt per NRS Chapter 361. The 2019/20 Real Property Taxes remain taxable from July 1, 2019 through October 13, 2019. The remaining fiscal year, October 14, 2019 through June 30, 2020, is exempt from taxation per NRS 361.125. Therefore, this request is to remove a portion of the Real Property Taxes from the 2019/20 tax roll and to refund the amount of any taxes already paid for the same fiscal year past the October 14, 2019 date.

### **Applicable Statute, Code, Policy, Rule or Regulation**

NRS 361.125

**Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** 2019/2020 Real Property Taxes, various taxing entities.

**Is it currently budgeted?** No

**Explanation of Fiscal Impact:** Reduction and refund of \$4,172.67 from the 2019/20 Real Property Taxes.

**Alternatives**

Approve, Modify or Deny

**Attachments:**

**Board Action Taken:**

Motion: \_\_\_\_\_

1) \_\_\_\_\_

2) \_\_\_\_\_

Aye/Nay

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(Vote Recorded By)