



## STAFF REPORT

**Report To:** Board of Supervisors      **Meeting Date:** April 16, 2026

**Staff Contact:** Kimberly Adams, Assessor

**Agenda Title:** For Possible Action: Discussion and possible action regarding a request to remove the taxes and penalties from the Unsecured Tax Rolls for Fiscal Years 2018, 2019, 2020, 2021, 2022, 2023 and 2024 per NRS 361.5607 in the amount of \$13,778.05. (Kimberly Adams, kadams@carsoncity.gov)

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

### Proposed Motion

I move to approve the removal of taxes and penalties from the Unsecured Tax Rolls as requested.

### Board's Strategic Goal

Efficient Government

### Previous Action

N/A

### Background/Issues & Analysis

The Carson City Assessor's Office is requesting that the Board of Supervisors remove those taxes and penalties that have been deemed uncollectible from the Personal Property Tax Roll. With the assistance of the District Attorney's Office and Code Enforcement, the Assessor's Office has attempted to collect the taxes and penalties using the approved methods under NRS 361.450 and NRS 361.535. The businesses listed in the attached spreadsheet have moved the personal property and all efforts to locate the businesses have been unsuccessful.

### 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 2018, 2019, 2020, 2021, 2022, 2023 and 2024 Unsecured Personal Property Tax Rolls by \$13,778.05.

### Alternatives

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

**Attachment(s):**

[Uncollectibles FY 18, 19,20, 21, 22, 23 and 24 or \(under \\$25\) April 2026.pdf](#)

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

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

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

Aye/Nay

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(Vote Recorded By)