



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 for the partial removal of Real Property Taxes ("RPT") in the amount of \$3,227.91 for Fiscal Year ("FY") 2025-2026 from Assessor's Parcel Number ("APN") 010-041-91 (Parcel C, Blackstone Ranch North, Phase 1), due to an exemption from taxation of school districts per NRS 361.065 from February 11, 2026, through June 30, 2026, and authorization for a refund of RPT already paid in the amount of \$3,227.91. (Kimberly Adams, kadam@carsoncity.gov)

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

Proposed Motion

I move to approve the partial removal of Real Property Taxes and the issuance of a refund as requested.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The Carson City Assessor's Office is requesting the partial removal and partial refund from the FY 2025-2026 RPT for the subject property. This parcel was sold to "Carson City School District, a political subdivision of the State of Nevada" and is now tax exempt per NRS Chapter 361. The property remains taxable from July 1, 2025, through February 10, 2026. The remaining part of FY 2025-2026 February 11, 2026, through June 30, 2026, is exempt from taxation per NRS 361.065. Therefore, this request is to remove a portion of the RPT and refund any taxes already paid past the purchase date. The Penalties and Interest that were applied to the RPT will remain and are not subject to removal or refund.

FY 2025-2026	
RPT BILLED:	\$8,415.06 + \$673.21 (Penalties/Interest)
RPT PAID:	\$9,088.27 + \$673.21 (Penalties/Interest)
RPT TAXABLE PORTION:	\$5,187.15
RPT EXEMPT PORTION:	\$3,227.91
RPT TO BE REFUNDED:	\$3,227.91

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.065

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: FY 2025-2026 Real Property Taxes, various taxing entities.

Is it currently budgeted? No

Explanation of Fiscal Impact: Decrease and refund of \$3,227.91 to FY 2025-2026 Real Property Tax Revenue.

Alternatives

Approve, modify or deny the request.

Attachment(s):

[CCSD purchase Doc. #560740.pdf](#)

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)