

Agenda Item: Consent 6

**Churchill County
Agenda Report**

Date Submitted: February 25, 2008

Agenda Date Requested: March 6, 2008
Time Requested: 10min.

To: Board of Churchill County Commissioners

From: Rusty Jardine, Civil Deputy District Attorney

Subject Title: Return of List of Delinquent Taxes and Statement of Remaining Uncollected Taxes to County Auditor; Request to Strike Off Uncollected Taxes Commencing with Fiscal Year 2001-2002 Through 2005-2006.

Type of Action Requested: (check one)

Resolution Ordinance
 Formal Action/Motion Other (Specify)

Does this action require a Business Impact Statement? NO

Recommended Board Action: I hereby move to approve/disapprove striking the uncollected taxes as set forth by the attachments hereto as Exhibit "A".

Discussion: NRS 361.725 provides for the mechanism by which the County Commission may strike, as uncollectible, delinquent taxes. Attached hereto as Exhibit "A" is the list of taxes, deemed uncollectible, the total for fiscal years 2001-2002 through 2005-2006 is \$8,892.56.

While most such accounts are small (\$20.02 to \$68.38), a former business (Specialty Clays Corp.) Is responsible for the bulk of the uncollected taxes in the amount of \$8,672.89.

All efforts to collect the taxes have been unsuccessful. Because all entities owing past taxes are no longer doing business, no justification can be made for pursuing a legal remedy. No ability to satisfy a judgment is reasonably available. Accordingly, the cost associated with pursuing legal action for collection is not warranted.

The uncollected taxes borne by the attached list, Exhibit "A", should be stricken. The list should then be presented to the county auditor for report to the State Controller as provided for by law.

Fiscal Impact: \$8,892.56

Explanation of Impact: Loss of Tax Revenue

Funding Source:


Alternatives: 1) No Action 2) Take independent County action

Prepared By:

Rusty Jardine
(775) 428-0346, rjardine@churchillda.org
(Phone #, email address, etc.)

Date: 2/24/2008

Reviewed By:


(County Manager)

Date: 27 Feb 08


(District Attorney)

Date: 2/24/2008


(Comptroller)

Date: 2/27/08

(Other)

Date: _____

Board Action Taken:

Motion: _____
Aye/Nay

1) _____

2) _____

(Vote Recorded By)

**IN PROCEEDINGS CONDUCTED BEFORE THE
BOARD OF COUNTY COMMISSIONERS, FOR
CHURCHILL COUNTY, NEVADA**

In the Matter of the Collection of)
Delinquent Taxes for Tax Years)
2001-2002 through 2005-2-006)
_____)

**STATEMENT OF REMAINING
UNCOLLECTED TAXES**

COMES NOW, ARTHUR E. MALLORY, District Attorney for Churchill County, Nevada, by and through RUSTY D. JARDINE, Civil Deputy District Attorney, pursuant to NRS 361.725, a written statement of all delinquent taxes with an explanation as to the inability to commence an action for suit upon delinquent taxes as follows:

1. Annexed hereto, and made a part hereof by reference, as Exhibit "A" is a written statement of all delinquent accounts for tax years 2001-2002 through 2005-2006 for which collection has not been made;
2. That as to all natural persons or business entities identified in the statement, the total amount of uncollected taxes for such years is \$8,892.56;
3. That six (6) persons or business entities owe uncollected taxes;
4. That all six (6) accounts consist of business related entities that are no longer providing service;
5. Due to the amounts due and owing in each such case, the commencement of a suit is improper owing to the fact that the investment of county resources, in terms of the time necessary to commit to collection activities, is inversely proportional to the expected recovery of uncollected taxes, that the proper administration of county resources demands that the time and effort that would otherwise be committed to collection activity, by both the assessors staff and the district

attorney, is better used elsewhere. Accordingly, the reason why these accounts have not nor will they be sued upon the collection is that they are simply not worth expending money to do so: "Dollar wise"; or, "Penny Foolish".

The accounts should be struck by the Board of County Commissioners as uncollected and such fact reported to the State Controller as provided for by NRS 361.730.

6. Provision of this statement should be made to the Board of County Commissioners.

DATED this 25th day of February 2008.

ARTHUR E. MALLORY
Churchill County District Attorney

By: 

RUSTY D. JARDINE
Civil Deputy District Attorney

<i>Name & Last Known Address</i>	<i>Comments</i>	<i>Delinquent Year</i>	<i>Taxes Due (Including Penalty)</i>
Downs Insurance Company 2156 Reno Hwy Fallon, NV 89406	No longer in business Bills Returned Account #CE	2005-2006	20.02
Gardnerville Car & Truck DBA Fallon Car & Truck 1625 W. Williams Ave. Fallon, NV 89406	No longer in business Bills returned Account #CE1005	2005-2006	22.33
Mabuahy Oriental Food & Gifts Analee Edwards- Owner 116 S. Maine St. Fallon, NV 89406	No longer in business Bills returned Account #CE1088	2004-2005	27.35
Mad Paint Ball Essie Peterson- Owner 270 S. Maine St. Fallon, NV 89406	No longer in business Bills returned Account CE#1074	2004-2005 2005-2006	68.38 59.68
Specialty Clays Corp 5311 Coit Dr. Reno, NV 89523	No longer in business Bills returned Account #MM4225	2001-2002 2002-2003 2003-2004	2,719.38 2,965.29 2,988.22
Stylin 111 Tedford Lane Fallon, NV 89406	No longer in business Bills Returned Account #CE1946	2003-2004	21.91

TOTAL: \$8,892.56

Breakdown by fiscal year:

2001-2002 \$2,719.38
2002-2003 2,965.29
2003-2004 3,010.13
2004-2005 95.73
2005-2006 102.03

TOTAL: \$8,892.56

EXHIBIT "A"