

**CLARK COUNTY BOARD OF COMMISSIONERS**  
**AGENDA ITEM**

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<th>Refund of Taxes</th>
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<td>Petitioner:</td>
<td>Virginia Valentine, County Manager</td>
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**Recommendation:**

That the Board of County Commissioners consider and take possible action on the request for a refund of property taxes paid by the UNLV Research Foundation.

**FISCAL IMPACT:**

Taxes in the amount of $242,167.76 and penalties of $36,325.20 are requested to be refunded.

**BACKGROUND:**

The statutory deadline for requesting tax exempt status is June 15 of each year. The UNLV Research Foundation purchased property after this deadline but still sought tax exempt status for the 2005-2006 tax year. Because state statute does not provide for exempt status for property bought after the deadline, the Foundation's request for an exemption and/or refund was denied. The Foundation was granted tax exempt status for the property going forth, and retains that status.

The UNLV Research Foundation appealed the denial of the refund of the 2005-2006 taxes to the County's Board of Equalization but did not prevail there. The Foundation had the option of appealing to the State Board of Equalization, and from there, to go to court, if necessary, but the Foundation did not pursue this avenue. The Foundation had legal representation through the firm of Kummer Kaempfer Bonner Renshaw & Ferrario through this process.

NRS 354.220 allows the Board of County Commissioners to refund money when, in the opinion of the Board, "just cause" exists for making the application and the granting of the refund would be equitable. This decision of the Board must be unanimous.

If the Board grants this request, the tax money already distributed to the other local governments will be deducted from future apportionments made to them. The County has no authority to refund monies distributed to the State of Nevada; any request for those funds must be made directly to the State.

Respectfully submitted,

**VIRGINIA VALENTINE, County Manager**

Clear for Agenda

4/7/2009

Agenda Item # 116