



# WASHOE COUNTY

"Dedicated To Excellence in Public Service"

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CM/ACM \_\_\_\_\_  
Finance \_\_\_\_\_  
DA \_\_\_ N/A  
Risk Mgt. \_\_\_ N/A  
HR \_\_\_ N/A  
Other \_\_\_ N/A

## STAFF REPORT

BOARD MEETING DATE: October 27, 2015

**DATE:** October 6, 2015  
**TO:** Board of County Commissioners  
**FROM:** Mary Solorzano, Comptroller (Acting)  
328-2659, msolorzano@washoecounty.us  
**THROUGH:** Joey Orduna Hastings, Assistant County Manager  
**SUBJECT:** Authorize the tax collector to strike names and amounts identified on delinquency / uncollectible personal property tax list for fiscal years 2007-2015, totaling \$89,753.78. (All Commission Districts)

### SUMMARY

Per NRS 361.725, the Treasurer's office is requesting approval to delete amounts of uncollectable personal property taxes for the specified fiscal years. Also required by NRS 361.725 is the review and written confirmation of the Treasurer's efforts to collect by the District Attorney's office, and subsequent request by the Comptroller to the Board of County Commissioners for approval to strike such taxes as cannot be collected.

**Washoe County Strategic Objective supported by this item:** Achieving Long Term Financial Sustainability

### PREVIOUS ACTION

As required by NRS 361.725, the Treasurer's and District Attorney's offices submit this delinquency list to the Comptroller twice each year. The Comptroller's Office then submits these lists to the Board of County Commissioners, who give authorization for the uncollectable taxes to be stricken. In response to a previous request by the Board, a list of criteria for determining uncollectable accounts was established (copy attached), and each account on the uncollectable list is identified with one or more of those criteria codes.

### BACKGROUND

The Treasurer's office maintains a 98 to 99% collection rate on personal property taxes in the original year of billing. The remaining 1 to 2% of the accounts are pursued by

AGENDA ITEM # 5B

Treasurer's office collections staff, using various methods as allowed by statute. Those collections efforts include, but are not limited to: determining if the tax payer also owns real property within Washoe County or other counties in Nevada, wherein the lien for personal property taxes may be pursued; use of Washoe County, City of Reno and City of Sparks business license and other records to locate property owners; use of Secretary of State and other available internet sites to locate property owners; site visits to determine if business/personal property remains; court action; possible seizure and sale of property to satisfy taxes.

Because of the transitory nature of personal property, there are times when even the best efforts of the Treasurer's office collections staff are unable to locate either the taxpayer or the personal property, or it is determined that the property has been destroyed/demolished. The ability to collect personal property taxes can also be adversely affected by bankruptcy proceedings.

Placement on this uncollectable list indicates that all reasonable attempts to locate and collect on these taxes have been made. Only accounts meeting the specified criteria are included.

### **FISCAL IMPACT**

Total amount of tax reduction for the combined fiscal years identified herein is \$89,753.78.

### **RECOMMENDATION**

It is recommended that the Board of County Commissioners authorize the Tax Collector to strike names and amounts identified on the delinquency/uncollectible Personal Property Tax List for fiscal years 2006-07 through 2014-15, totaling \$89,753.78.

### **POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be to "Move to authorize the Tax Collector to strike names and amounts identified on the delinquency/uncollectible Personal Property Tax List for fiscal years 2006-07 through 2014-15, totaling \$89,753.78."

#### **Attachments:**

- Letter of request to Comptroller, dated August 25, 2015 from the Washoe County District Attorney's Office;
- Uncollectible Accounts Report (29 pages); and,
- Treasurer's List of Criteria to Determine Uncollectible Delinquent Property Taxes (2 pages).



# Washoe County District Attorney

CHRISTOPHER J. HICKS  
DISTRICT ATTORNEY

August 25, 2015

To: Mary Solorzano, Acting Comptroller  
Linda Jacobs, Deputy Treasurer

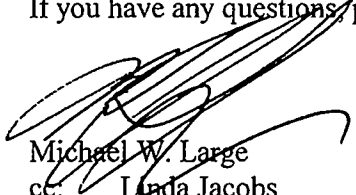
From: Michael W. Large  
Deputy District Attorney

Subject: Uncollectible Personal Property Tax - to BCC

Pursuant to NRS 361.725(2), this Office has received and reviewed the attached uncollectibles' list from the Washoe County Treasurer. The accounts appearing on this attached list are uncollectible due to the reasons coded on the list and explained in the attached "code description" narrative.

Following long established practices, the Treasurer has exhausted more than reasonable efforts to locate either the property in question or the owner responsible for the taxes. Neither can be located and any potential court judgment for the taxes due would not be collectible based on current information.

If you have any questions, please do not hesitate to contact me.

  
Michael W. Large  
cc: Linda Jacobs  
Deputy Treasurer

**WASHOE COUNTY ASSESSOR'S / TREASURER'S  
Adjustment Listing**

I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	AV	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2204506	1025	ROMPE OLAS	2006	3,500	\$ 127.60	Bankruptcy, Unable to Locate Individual or Personal property	1,5,6
			Total 2006 - 2007		\$ 127.60		
2116120	1005	PROFESSIONAL JANITORIAL SYSTEM	2007	595	\$ 21.69	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2460761	2005	PERFECT LANDSCAPING	2007	980	\$ 395.59	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
			Total 2007 - 2008		\$ 417.28		
2101059	2005	HAIR IN MOTION	2008	806	\$ 29.12	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2106633	1005	FIRSTIER ADMINISTRATION INC	2008	26,259	\$ 485.95	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2107273	1005	PARAMOUNT CUSTOM CYCLES LLC	2008	1,343	\$ 48.96	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2109592	1040	RENO DELIVERY AND TRANSPORT INC	2008	875	\$ 31.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2109719	2005	WE R SEW N SEW	2008	1,367	\$ 49.46	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2110412	1005	BROOKE FRANCHISE CORP	2008	2,625	\$ 95.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2110861	2005	DONG IN CO	2008	7,959	\$ 287.86	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2110971	1005	DEMELLO DENNIS	2008	2,625	\$ 95.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2111462	2000	SIERRA SOUND AND SECURITY	2008	532	\$ 19.24	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2111591	4025	LIBERTY MANUFACTURED HOMES LLC	2008	522	\$ 17.26	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2111767	4040	T S Q RACING	2008	2,769	\$ 87.84	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2111919	1705	POSTNET	2008	5,469	\$ 176.16	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	A/V	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2112358	1005	BIG PICTURE MURALS THE	2008	2,188 \$	79.80	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2112692	1005	ONE SUN HEALING ARTS	2008	820 \$	29.88	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2112771	1025	LA UNION CAR REPAIR	2008	9,188 \$	154.17	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2113018	1005	LUXURY LAWN AND SPRINKLER	2008	1,044 \$	38.08	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2113495	1005	I GOT U CLEAN	2008	2,188 \$	79.80	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2113825	1005	MOUNTAIN MAINTENANCE	2008	2,835 \$	103.34	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2113827	2005	NEVADA HOME CARE II	2008	1,190 \$	43.06	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2113906	1005	L A WEIGHT LOSS	2008	4,008 \$	146.14	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2115208	1005	BARSA INSURANCE AND FINANCIAL SV	2008	4,375 \$	159.56	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2115275	2005	JUST BECAUSE INVESTMENTS LLC	2008	516 \$	18.66	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2115282	4000	TOP PROPERTIES LLC	2008	974 \$	30.90	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2115439	1005	DR SQUEEGEE	2008	363 \$	21.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2115478	2005	WIDE OPEN CYCLES	2008	3,038 \$	109.88	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2115640	2005	ZAMIGOS4ONE.COM	2008	2,288 \$	80.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2116120	1005	PROFESSIONAL JANITORIAL SYSTEM	2008	595 \$	21.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2116216	1005	FUNCO MUSIC PRODUCTION SVCS	2008	3,500 \$	127.64	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2116344	1005	HOUSEKEEPER TO THE RESCUE	2008	595 \$	21.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2116524	1005	CARING ANGELS LLC	2008	1,750 \$	63.86	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2117608	1005	SILVERSCAPE LTD	2008	1,295 \$	47.22	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	AV	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2117684	1005	VICTORY NEVADA MORTGAGE LLC	2008	893 \$	32.58	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2117808	2005	HIS WEAR PRIORITY CUSTOM IMPRINT	2008	704 \$	25.46	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2117893	5200	MR PLUMBER ROOTER AND PLUMBING S	2008	1,400 \$	46.16	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2117918	4040	TRUE SALON SKIN CARE LLC	2008	875 \$	27.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2117975	2005	A B DRAFTING SERVICES	2008	1,015 \$	36.72	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2118211	2008	A 1 PAINTING	2008	2,422 \$	87.62	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2118371	1055	BENNETT D F	2008	910 \$	33.18	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2118384	2005	GREG MONTGOMERYS PIPING SERVICE	2008	497 \$	17.98	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2118401	1005	NO LIMIT SERVICES	2008	1,295 \$	46.84	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2118683	1005	TAKE IT FOR GRANITE	2008	3,500 \$	127.64	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2118852	1055	ADVANTAGE RENT A CAR 658	2008	761 \$	31.18	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2118917	2006	BLUE LOTUS INTERNATIONAL INC	2008	1,295 \$	46.86	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2118937	4025	CHEF FOR ALL SEASONS A	2008	525 \$	17.34	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119226	1005	RENO P C SOLUTIONS	2008	1,295 \$	47.22	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119249	2000	H M D	2008	1,295 \$	46.84	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119258	4025	SIERRA WASTE SYSTEMS INC	2008	595 \$	19.66	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119262	2005	NEW BEGINNING 8 A	2008	1,295 \$	46.84	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119271	1025	EASY MORTGAGE SERVICE	2008	2,625 \$	95.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119279	1040	INTERSTATE MOBILE LUBE	2008	875 \$	31.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119313	4040	JIMENEZ JAMINE ALBERTO	2008	595 \$	18.88	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	AV	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2119332	2000	SUNBLAST MOBILE TANNING	2008	1,295 \$	46.84	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119339	4005	REYES FRANCISCO	2008	910 \$	28.88	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119345	4025	PREMIUM AIR	2008	472 \$	19.66	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119402	2000	A F B ADVANCED SERVICES	2008	1,750 \$	63.34	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119420	1005	L V L UP LLC	2008	501 \$	18.28	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119442	2005	SILVERS AUTO REPAIR	2008	1,608 \$	58.14	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119443	1005	RESORT LIFESTYLE A	2008	1,295 \$	47.22	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119476	1005	HOUSE PAYMENT RESCUE INC	2008	2,625 \$	95.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119478	2005	INFORMATION TECHNOLOGY II SYSTEM	2008	1,295 \$	46.84	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119488	1005	RENO FAMILY FIBERCARE	2008	1,295 \$	47.22	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119497	1005	A AND D SERVICES	2008	910 \$	33.20	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119587	2005	POINTE PEST CONTROL	2008	2,625 \$	94.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119589	4025	ALL AUTO REPAIR	2008	4,200 \$	138.80	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119608	1005	ANVIDA INTERNATIONAL	2008	2,625 \$	95.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119616	1005	I C MEDIA BY IRENO CSENTERY	2008	875 \$	31.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119627	1005	SIMPLY A V	2008	1,295 \$	47.22	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119645	2008	LATINO AMERICANA INCOME TAX AND	2008	2,625 \$	94.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119706	1005	OLGA AND OLGA HOUSE CLEANING	2008	595 \$	21.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119722	2005	ULTIMATE ALLOYZ INC	2008	5,950 \$	215.24	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	AV	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2119724	1005	K AND J JANITORIAL	2008	595 \$	21.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119733	4000	GET YOUR LIFE	2008	1,295 \$	41.08	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119781	1005	T D A PARTS AND SUPPLIES	2008	875 \$	31.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119797	4005	H H I M S	2008	1,295 \$	41.08	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119800	1005	MICHAEL HAND MAINTENANCE	2008	910 \$	33.20	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119827	4000	GONZALEZS SPRAY SERVICE	2008	1,750 \$	55.54	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119837	1005	PEPES YARD CLEAN UP	2008	1,750 \$	63.86	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119922	4000	LA DONNAS CREATIONS	2008	875 \$	27.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119976	1005	BROADSWORD TECHNOLOGIES LLC	2008	1,295 \$	47.22	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119979	1005	C J AND D CLEANING SERVICES	2008	595 \$	21.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119981	2005	C J SMITH	2008	875 \$	31.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2120244	1005	SIERRA C N C REPAIR	2008	875 \$	31.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2120303	2008	ALONSO AYALA GENERAL YARD AND	2008	1,750 \$	63.34	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2120306	2005	DR HANDYMAN	2008	910 \$	28.88	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2120310	6040	HEALTHY HABITS	2008	595 \$	19.16	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2120315	2005	ADVANCE HOUSE CLEANING	2008	595 \$	21.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2120321	1025	CESAR MEZA INSURANCE AGENCY	2008	2,625 \$	95.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2120371	1005	ALL AMERICAN MORTGAGE GROUP INC	2008	2,625 \$	95.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2132034	2006	AMERICAN FIBERGLASS & TOWING	2008	8,204 \$	296.72	Bankruptcy, Unable to Locate Individual or Personal property	1,5,6
2147713	4040	MILLENNIUM HOME MAINTENANCE	2008	2,735 \$	86.74	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6



I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	AV	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2150010	1005	CT X MORTGAGE COMPANY LLC	2008	44,079 \$	1,607.26	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2153467	1055	OSUNA MARVIN	2008	1,295 \$	47.22	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2160580	1005	WHEELER DAVID A DC	2008	919 \$	33.52	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2160771	1016	RIVER FLOW MANOR II	2008	7,066 \$	257.66	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2161009	1005	DOUCETTE JASON R DMD	2008	16,030 \$	584.52	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2161538	1005	M & M HOME CARE SERVICES	2008	1,190 \$	43.40	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2161544	4016	A 1 HOME CARE	2008	762 \$	24.18	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2161667	1005	CARING HELPING HANDS IN HOME SVC	2008	1,190 \$	43.40	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2161675	4040	COOKS ANIMAL THERAPY SERVICES	2008	525 \$	16.64	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2161728	4040	BRIGHT SMILES TODAY	2008	1,295 \$	41.08	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2170038	1005	COHAN MITCHELL ARCHITECT	2008	1,232 \$	44.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2174061	2005	AIR CON SERVICE INC	2008	1,531 \$	55.36	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2174282	1005	ABC PLUMBING	2008	1,400 \$	51.06	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2175288	1005	TIME SENSITIVE TRANSPORTAION	2008	1,367 \$	6.13	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2192124	4000	JOANIES BOUNCE HOUSE AND PARTY REN	2008	2,272 \$	72.08	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2201183	1005	ALMASEN MI CASA FASHION	2008	548 \$	19.96	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2201771	1025	RINCON LATINOS	2008	5,507 \$	200.82	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2201983	4000	WRIGHT OUTDOOR CENTER	2008	5,507 \$	61.14	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2202259	2005	APPLIANCE MAN	2008	1,928 \$	20.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2202840	1005	SCRAPBOOK COTTAGE LLC	2008	574 \$	486.50	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	AV	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2202855	1005	GREAT BUY AUTO SALES LLC	2008	13,342 \$	55.56	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2203196	1005	CIELITO LINDO MEXICAN MERCHANDISE	2008	10,938 \$	63.86	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2203322	5200	LOS MARIACHIS TAQUERIA	2008	1,750 \$	180.32	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2204007	1005	BLUE BOUNTY FISH CO INC	2008	5,469 \$	129.52	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2204193	2005	RIDERPLANET	2008	3,551 \$	49.46	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2204327	1005	HIGH SIERRA ALARM	2008	1,367 \$	16.26	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2204836	1005	ADVANCED WHOLESALE SIGNS.NET	2008	1,750 \$	5.81	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2204911	1025	LITTLE BANGLA	2008	446 \$	114.86	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2204934	1005	NOVEDADES ANGEL	2008	1,190 \$	63.86	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2204955	1025	SAGAR STORES INC	2008	2,975 \$	108.48	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2205083	4000	KATTON AND COMPANY	2008	875 \$	27.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2205162	2006	MUSKAN INDIAN BAZAAR	2008	2,975 \$	107.60	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2205203	1005	EARTH ENERGY	2008	875 \$	31.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2205313	1040	REFYUJ	2008	875 \$	31.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2205551	2006	COMSTOCK METALS	2008	1,750 \$	63.32	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2205553	2005	DISTINCTIVELY DENISE GEORGE	2008	875 \$	31.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2205586	1005	AMBREEN MARKETING	2008	875 \$	31.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2205654	4400	PHAT HOGS	2008	875 \$	32.04	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2205679	1005	MILLENIUM CAR CARE	2008	875 \$	31.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	AV	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2205690	6000	SUPERIOR FINISH	2008	875 \$	28.20	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2205697	2005	UNIQUE STONE IMPORTERS	2008	1,750 \$	63.34	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2205727	4025	BATTLEBORN EXPRESS	2008	875 \$	28.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2205767	2008	CITY AUTO SALES	2008	1,750 \$	63.34	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2210036	2005	GRINDERS SWITCH DELI THE	2008	16,937 \$	612.56	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2210081	5200	CHINA VILLAGE	2008	4,437 \$	146.28	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2210197	6000	REINDEER JUNCTION	2008	9,298 \$	299.44	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2210240	1005	PORT OF SUBS # 56	2008	5,814 \$	212.00	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2210863	2005	PIZZA SHACKS LLC	2008	1,062 \$	38.44	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211127	1005	BUTCHER BOY MEATS DELI & CATERING	2008	152,355 \$	5,555.32	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211128	1005	CARNICERIA LOS REYES 2	2008	22,048 \$	803.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211193	1005	SANDWICH FACTORY THE	2008	5,162 \$	188.24	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211342	6005	TRAIN STATION BBQ AND CATERING	2008	1,295 \$	41.72	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211387	4000	GORTAREZ FRANK	2008	875 \$	27.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2220041	4000	JIGGLER STUDIO	2008	515 \$	16.34	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2239002	1005	ART ASSOCIATES INC	2008	14,115 \$	514.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2243102	1005	RAD BETTYS CLOTHING CO	2008	2,735 \$	99.72	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2265025	5200	S O S EQUIPMENT	2008	1,295 \$	42.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2293530	4025	UNICORN CERAMICS INC	2008	765 \$	25.30	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2308094	2005	ALL PURPOSE VENDING DISTRIBUTORS	2008	1,334 \$	48.26	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	AV	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2308377	1040	VALLEY VENDING	2008	875 \$	31.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2308729	4000	R E B ENTERPRISES	2008	875 \$	27.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2420085	1040	BARNES AUTO TRANSPORT INC	2008	1,750 \$	63.84	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2420125	1040	BAJWA EXPRESS	2008	1,295 \$	47.22	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2460230	1005	WAYNES PLUMBING	2008	1,962 \$	71.56	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2460998	1005	J D L CONSTRUCTION	2008	8,750 \$	319.08	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2461300	2005	SIERRA GENERAL CONTRACTORS INC	2008	4,107 \$	103.46	Bankruptcy, Unable to Locate Individual	1,5
2461636	2005	AZUL FRAMING COMPANY	2008	2,415 \$	87.34	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2461674	1005	T BIRD PAINTING	2008	1,400 \$	51.06	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2461677	2005	VISTA PAINTING SERVICES INC	2008	1,400 \$	50.64	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2461906	2000	LOBO ROOFING	2008	3,850 \$	139.28	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2461916	4000	XTREME PAINTING	2008	3,799 \$	120.48	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2462038	1005	GREGG DOUGLAS EXCAVATION	2008	2,625 \$	95.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2463157	2005	BITZ CONSTRUCTION INC	2008	13,673 \$	494.54	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2467105	2006	VISTA PAINTING SERVICES INC	2008	8,204 \$	296.72	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2469040	1005	METROPOLIS ART STUDIO INC	2008	483 \$	17.60	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2470740	4005	EQUITY BROADCASTING	2008	3,500 \$	111.04	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2529021	2005	ATHLETIC CUSTOM DESIGN	2008	4,587 \$	165.90	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2531953	1005	NEVADA DESERT VALLEY PROPERTIES	2008	2,625 \$	94.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2596017	2005	M AND J MACHINING	2008	8,278 \$	299.42	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6