



WASHOE COUNTY

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Risk Mgt —
HR —
Other —

STAFF REPORT

BOARD MEETING DATE: February 24, 2015

DATE: February 4, 2015
TO: Washoe County Board of County Commissioners
FROM: Ivy Diezel, Department Systems Support Analyst
(775) 328-2273, idiezel@washoecounty.us

THROUGH: Michael E. Clark, Washoe County Assessor

SUBJECT: Approve roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$5,690.85]. (Parcels are in various Commission Districts)

SUMMARY

Roll change requests for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll as outlined in Exhibit A. County Priority/Goal supported by this item: Government Efficiency and Fiscal Stability.

Strategic Objective supported by this item: This promotes transparency in government and financial accountability.

PREVIOUS ACTION

The Washoe County Board of County Commissioners have approved many such roll change requests correcting errors appearing on the tax roll.

BACKGROUND

Pursuant to Nevada Revised Statutes (NRS) 361 the Office of the Washoe County Assessor is required to discover, list and value all real and personal property in Washoe County as of July 1. NRS 361 also allows for various methods of providing relief to the taxpayer when incorrect assessments are discovered.

AGENDA ITEM # 6D

The Washoe County Board of County Commissioners is authorized by statute to make corrections to the secured assessment rolls as a result of a factual error under NRS 361.768 or as a result of a mathematical, clerical, or typographical error under NRS 361.765 for up to three fiscal years. It has been determined that such error or errors have occurred on the tax roll for the parcels listed in the attached exhibits.

The Assessor has found that the correct, and most expedient, administrative remedy for these types of errors on the parcels listed in the attached exhibit is to submit a request to the Washoe County Board of County Commissioners under NRS 361.768 and NRS 361.765.

FISCAL IMPACT

The decrease in property tax revenue attributable to the changes in value as listed in the attached Exhibit(s) is \$5,690.85].

RECOMMENDATION

It is recommended that the Board of County Commissioners, pursuant to NRS 361.768 and NRS 361.765, approve the roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$5,690.85].

POSSIBLE MOTION

Should the Washoe County Board of County Commissioners agree with staff's recommendation, a possible motion would be:

“Move that, pursuant to NRS 361.768 and NRS 361.765, approve the roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$5,690.85].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
February 24, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -2,039.26

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT Taxable	Assessed	Taxable	Assessed	
							CURRENT	PROPOSED			
1266FF14	042-222-29	MCKENZIE PROPERTIES	1450 RIDGEVIEW DR	1	1005	-743.8	508,666	178,033	508,666	178,033	
							2,717,691	951,192	2,659,636	930,873	
							0	0	0	0	
								(0)		(0)	
							3,226,357	1,129,225	3,168,302	1,108,906	
1268FF14	124-031-14	MOSIKIAN TRUST, RALPH & ZOYA et al	747 BETTY LN	1	5200	-351.79	280,000	98,000	280,000	98,000	
							147,549	51,642	119,674	41,886	
							0	0	0	0	
								(0)		(0)	
							427,549	149,642	399,674	139,886	
1260FF14	004-236-03	SINGH, SATYA W	1330 OLIVER AVE	3	1005	-319.79	10,830	3,791	10,830	3,791	
							104,387	36,535	83,368	29,179	
							0	0	0	0	
								(0)		(0)	
							115,217	40,326	94,198	32,970	
1266FF14	031-302-44	KJM HOLDINGS LLC	2500 PRATER WAY	3	2008	-228.93	407,187	142,515	407,187	142,515	
							800,719	280,252	782,851	273,998	
							0	0	0	0	
								(0)		(0)	
							1,207,906	422,767	1,190,038	416,513	
1265FF14	031-381-30	NEVADA BELL	840 PRATER WAY	3	2005	-206.74	206,145	72,151	206,145	72,151	
							911,792	319,127	895,654	313,479	
							0	0	0	0	
								(0)		(0)	
							1,117,937	391,278	1,101,799	385,630	

Prepared by: Minnie Lunsford
Principal Account Clerk
Reviewed by: Ivy Diezel
Department Systems Support Analyst

Explanation: Overassessment due to clerical error. For the 2014/2015 fiscal year the number of units for the interior fire sprinkler system was incorrectly entered as 38,936. The correct number of units is 19,468. Approval of this roll change request will correct this error.



OFFICE OF WASHOE COUNTY ASSESSOR
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Exhibit A
February 24, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -2,039.26

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1262F14	013-022-14	RENOWN HEALTH 400 S WELLS AVE	3	1005	-123.44				
Prepared by: Minnie									
Submitted under NRS 361.765									
Explanation: Overassessment due to clerical error. For the 2014/2015 fiscal year the number of units for the Interior fire sprinkler system was incorrectly entered as 21,292. The correct number of units is 10,646. Approval of this roll change request will correct this error.									
						124,668	43,634	124,668	43,634
						410,469	143,664	400,833	140,292
						0	0	0	0
							(0)		(0)
						535,137	187,298	525,501	183,926
1261F14	011-271-12	BARBASH FAMILY 777 FOREST ST	1	1005	-55.75				
Prepared by: Minnie									
Submitted under NRS 361.765									
Explanation: Overassessment due to clerical error. For the 2014/2015 fiscal year the number of units for the Interior fire sprinkler system was incorrectly entered as 8,480. The correct number of units is 4,240. Approval of this roll change request will correct this error.									
						59,610	20,864	59,610	20,864
						145,658	50,980	141,304	49,457
						0	0	0	0
							(0)		(0)
						205,268	71,844	200,914	70,321
1263F14	014-071-03	MALT MILL LIMITED 124 WONDER ST	3	1005	-9.02				
Prepared by: Minnie									
Submitted under NRS 361.765									
Explanation: Overassessment due to clerical error. For the 2014/2015 fiscal year the number of units for the Interior fire sprinkler system was incorrectly entered as 10,216. The correct number of units is 5,108. Approval of this roll change request will correct this error.									
						49,000	17,150	49,000	17,150
						287,562	100,647	282,193	98,768
						0	0	0	0
							(0)		(0)
						336,562	117,797	331,193	115,918
1267F14	081-140-16	BORDERTOWN 19575 US	5	6000	0				
Prepared by: Minnie									
Submitted under NRS 361.765									
Explanation: Overassessment due to clerical error. For the 2014/2015 fiscal year the number of units for the Interior fire sprinkler system was incorrectly entered as 36,560. The correct number of units is 18,280. Approval of this roll change request will correct this error.									
						1,484,000	519,400	1,484,000	519,400
						2,470,945	864,831	2,451,215	857,926
						0	0	0	0
							(0)		(0)
						3,954,945	1,384,231	3,935,215	1,377,326



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
February 24, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2013/2014

Proposed tax change for 2013/2014 : -1,354.47

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
						Taxable	Assessed	Taxable	Assessed	
1258F13	012-072-15	PEDRONI, KARA H 729 E 2ND ST	3	1025	-566.56	55,920	19,572	11,700	4,095	
		Submitted under NRS 361.768				31,318	10,961	31,318	10,961	
		Explanation: Overassessment due to factual error. The subject property is a 1,008 square foot residential rnhome that was at one time used as a commercial office and classified as a residential rnhome with a commercial land value. The property had been converted back to residential use and the Assessor's office was unaware of the conversion and consequently rruvalued the land improperly. An inspection by Tak Inspections dated 5/28/2011 was provided rnto the Assessor's office showing that the property was in fact residential use from that rntime going forward. The adjustment shown above reflects the value change required to rncorrect this error for the 2013 roll.				0	0	0	0	
		Prepared by: Mike Churchfield				Exemption (minus)	(0)		(0)	
		Reviewed by: Cori Burke Senior Appraiser				Total	87,238	30,533	43,018	15,056

1268F13	124-031-14	MOSIKIAN TRUST, RALPH & ZOYA et al	1	5200	-341.54	250,000	87,500	250,000	87,500	
		Submitted under NRS 361.768				146,567	51,298	118,831	41,591	
		Explanation: Overassessment due to factual error. The single family residence located on this parcel was costed as 2,898 square feet of gross living area in error. Based on a field inspection done 10/09/14, it was determined that the correct gross living area is 2,178 square feet. The proposed value represents this correction.				0	0	0	0	
		Prepared by: Howard Stockton				Exemption (minus)	(0)		(0)	
		Reviewed by: Rilgo Lopez Senior Appraiser				Total	396,567	138,798	368,831	129,091

1260F13	004-236-03	SINGH, SATYA W 1330 OLIVER AVE	3	1005	-310.49	7,110	2,489	7,110	2,489	
		Submitted under NRS 361.768				104,070	36,425	78,938	27,629	
		Explanation: Overassessment due to factual error-existence. The residence on this parcel has been assessed as 100% complete since the 2009-10 tax roll. However, an inspection conducted on 10-28-14 revealed that it is only 79% complete. This roll change request will correct the 2013-14 tax roll to reflect the actual percent complete.				0	0	0	0	
		Prepared by: Ken Johns Appraiser				Exemption (minus)	(0)		(0)	
		Reviewed by: Cori Burke Senior Appraiser				Total	111,180	38,914	86,048	30,118

1269F13	128-052-09	MILLER TRUST et al 970 MICA CT	1	5200	-135.88	220,000	77,000	220,000	77,000	
		Submitted under NRS 361.768				689,134	241,197	677,627	237,170	
		Explanation: Overassessment due to factual error. Fire sprinklers were incorrectly added to the appraisal record for the home on this parcel. The proposed value reduction reflects the value change required to correct this error.				0	0	0	0	
		Prepared by: Howard Stockton Appraiser				Exemption (minus)	(0)		(0)	
		Reviewed by: Rilgo Lopez Senior Appraiser				Total	909,134	318,197	897,627	314,170



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 February 24, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2012/2013

Proposed tax change for 2012/2013 : -1,375.92

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT	PROPOSED
1258F12	012-072-15	PEDRONI, KARA H	729 E 2ND ST	3	1025	-610.95	
Prepared by: Mike Churchfield Appraiser Reviewed by: Cori Burke Senior Appraiser						Submitted under NRS 361.768 Explanation: Overassessment due to factual error. The subject property is a 1,008 square foot residential rhome that was at one time used as a commercial office and classified as a residential rconversion with a commercial land value. The property had been converted back to residential ruse and the Assessor's office was unaware of the conversion and consequently valued the land rnlmporarily. An inspection by Tek Inspections dated 5/28/2011 was provided to the Assessor's rnoffic showing that the property was in fact residential use from that time going forward. The madjustment shown above reflects the value change required to correct this error for the 2012 rroll.	
1268F12	124-031-14	MOSKIAN TRUST, RALPH & ZOYA et al	747 BETTY LN	1	5200	-331.6	
Prepared by: Howard Stockton Appraiser Reviewed by: Rilgo Lopez Senior Appraiser						Submitted under NRS 361.768 Explanation: Overassessment due to factual error. The single family residence located on this parcel was costed as 2,898 square feet of gross living area in error. Based on a field inspection done 10/09/14, it was determined that the correct gross living area is 2,178 square feet. The proposed value represents this correction.	
1260F12	004-236-03	SINGH, SATYA W	1330 OLIVER AVE	3	1005	-301.44	
Prepared by: Ken Johns Appraiser Reviewed by: Cori Burke Senior Appraiser						Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The residence on this parcel has been assessed as 100% complete since the 2009-10 tax roll. However, an inspection conducted on 10-28-14 revealed that it is only 79% complete. This roll change request will correct the 2012-13 tax roll to reflect the actual percent complete.	
1269F12	128-052-09	MILLER TRUST et al	970 MICA CT	1	5200	-131.93	
Prepared by: Howard Stockton Appraiser Reviewed by: Rilgo Lopez Senior Appraiser						Submitted under NRS 361.768 Explanation: Overassessment due to factual error. Fire sprinklers were incorrectly added to the appraisal record for the home on this parcel. The proposed value reduction reflects the value change required to correct this error.	

	Taxable	Assessed	Taxable	Assessed
	CURRENT	PROPOSED	CURRENT	PROPOSED
Land	59,415	20,795	11,700	4,095
Improvements	31,326	10,964	31,326	10,964
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	90,741	31,759	43,026	15,059

Land	250,000	87,500	250,000	87,500
Improvements	147,721	51,702	118,273	41,386
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	397,721	139,202	368,273	128,886

Land	6,930	2,425	6,930	2,425
Improvements	105,133	36,797	79,758	27,916
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	112,063	39,222	86,688	30,341

Land	220,000	77,000	220,000	77,000
Improvements	680,737	238,258	669,262	234,242
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	900,737	315,258	889,262	311,242



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
February 24, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2011/2012

Proposed tax change for 2011/2012 : -921.20

CURRENT PROPOSED

RGR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	Taxable	Assessed	Taxable	Assessed
1258F11	012-072-15	H PEDRONI, KARA	729 E 2ND ST	3	1025	-500.45	59,415	20,795	20,200	7,070
							29,000	10,150	29,000	10,150
							0	0	0	0
									(0)	(0)
							88,415	30,945	49,200	17,220

1260F11 004-236-03 SINGH, SATYA 1330 OLIVER AVE W 3 1005 -292.66

Prepared by: Ken Johns
Appraiser Reviewed by: Cort Burke
Senior Appraiser

Submitted under NRS 361.768

Explanation: Overassessment due to factual error-existence. The residence on this parcel has been assessed as 100% complete since the 2009-10 tax roll. However, an inspection conducted on 10-28-14 revealed that it is only 79% complete. This roll change request will correct the 2011-12 tax roll to reflect the actual percent complete.

Land	11,970	4,190	11,970	4,190
Improvements	99,506	34,827	75,492	26,423
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	111,476	39,017	87,462	30,613

1269B11 128-052-09 MILLER TRUST 970 MICA CT 1 5200 -128.09

Prepared by: Howard Stockton
Appraiser Reviewed by: Riggo Lopez
Senior Appraiser

Submitted under NRS 361.768

Explanation: Overassessment due to factual error. Fire sprinklers were incorrectly added to the appraisal record for the home on this parcel. The proposed value reduction reflects the value change required to correct this error.

Land	220,000	77,000	220,000	77,000
Improvements	635,173	222,311	624,299	218,505
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	855,173	299,311	844,299	295,505

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY, having examined the errors reported by the Assessor as set forth above in Exhibit A, and based upon the evidence presented, finds that the errors reported are **FACTUAL** and/or **CLERICAL** set within the meaning of 361.768 and 361.765. **THEREFORE, IT IS HEREBY ORDERED** that the County Assessor and County Treasurer is directed to correct the errors to reflect the appraised value of the property as shown on the Roll Change Request Form, and directs the Clerk to serve a copy of this order on the County Treasurer who shall make the necessary refunds of adjustment to the tax bill and correct the secured tax roll excepting, if any, the following Roll Change Request Numbers:

Dated this _____ day of _____, 2015

County Clerk

Chairman, Board of County Commissioners