



WASHOE COUNTY

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DA _____
Risk Mgt _____
HR _____
Other _____

STAFF REPORT BOARD MEETING DATE: March 24, 2015

DATE: March 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 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 \$8,899.47]. (Parcels are in various Commission Districts)

SUMMARY

Roll change requests for errors discovered for the 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 # 6A

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 \$8,899.47].

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 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 \$8,899.47].

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 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 \$8,899.47].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
March 24, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -4,657.59

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable	Assessed	Taxable	Assessed
1308F14 044-011-04	HORSESHOE BEND LLC Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The exterior walls on the building were incorrectly valued as curtain-atrium. The existing exterior walls are actually composed of wood siding. The proposed improvement value reflects the correction of this error.	35 Foothill Rd	2	1005	-5698.63	118,672	41,535	118,672	41,535
1315F14 530-470-29	SIERRA DESIGN CONCRETE LLC Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The office-warehouse building located on this parcel was costed as 3,065 square feet of office space and 5,001 square feet of warehouse space in error. Based on a field inspection done 2/10/2015, it was determined that the correct square feet for the office space is 3,074 and the correct square feet for the warehouse is 3,520 square feet for a total square footage of 6,594. The proposed corrected value corrects this error.	130 Circuit Ct	4	4000	-662.98	116,338	40,718	116,338	40,718
1312F14 032-261-33	TRIPLE D PROPERTIES LLC Submitted under NRS 361.768 Explanation: Over assessment due to factual error - existence. A demolition permit issued for the structure was completed on December 2, 2014. A field inspection on February 09, 2015 confirmed the building is gone. Using December 02, 2014, the date of demolition, the proposed value represents the prorated improvement value for the portion of the 2014 roll year the building existed.	1964 Pittman Ave	3	2006	-230.79	18,900	6,615	18,900	6,615
1311F14 032-261-09	DAVIS TRUST, EDWARD A & KAROL L Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. A demolition permit issued for the structure was finalized on December 2, 2014. A field inspection on February 9, 2015, confirmed the building is gone. Using November 11, 2014, the actual date of demolition as stated by the contractor, the proposed value represents the prorated improvement value for the portion of the 2014 roll year the building existed.	1915 Hymer Ave	3	2006	-223.54	27,000	9,450	27,000	9,450
1308F14 044-011-04	Improvements					1,105,485	386,920	665,642	232,975
	Personal Property					0	0	0	0
	Exemption (minus)						(0)		(0)
	Total					1,224,157	428,455	784,314	274,510
1308F14 044-011-04	Land					118,672	41,535	118,672	41,535
1312F14 032-261-33	Improvements					719,766	251,918	661,305	231,457
	Personal Property					0	0	0	0
	Exemption (minus)						(0)		(0)
	Total					836,104	292,636	777,643	272,175
1312F14 032-261-33	Land					18,900	6,615	18,900	6,615
1311F14 032-261-09	Improvements					35,651	12,478	15,042	5,265
	Personal Property					0	0	0	0
	Exemption (minus)						(0)		(0)
	Total					54,551	19,093	33,942	11,880
1308F14 044-011-04	Land					27,000	9,450	27,000	9,450
1312F14 032-261-33	Improvements					33,062	11,572	13,406	4,693
	Personal Property					0	0	0	0
	Exemption (minus)						(0)		(0)
	Total					60,062	21,022	40,406	14,143



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ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -4,657.59

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RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1272F14	240-054-09	MANZANARES, REY C 2135 ASCOT LN JR & SARAH A	2	1005	116.42	22,900	8,015	22,900	8,015
	Prepared by: Minnie Lunsford	Submitted under NRS 361.765			INCREASE				
	Principal Account Clerk	Explanation: Incorrect Partial Abatement due to clerical error. The new land calculated for this parcel for 2014/2015 dropped off the roll due when the roll was reopened for changes pursuant to NRS 361.310. Approval of this roll change request will correct this error and authorize the correction of the Partial Abatement calculation for the 2014/2015 tax bill.				59,136	20,698	59,136	20,698
	Reviewed by: Ivy Diezel Department Systems Support Analyst					0	0	0	0
							(0)		(0)
						82,036	28,713	82,036	28,713
1273F14	240-054-10	WANSER, GEORGE R 2145 ASCOT LN & DONNA	2	1005	116.42	22,900	8,015	22,900	8,015
	Prepared by: Minnie Lunsford	Submitted under NRS 361.765			INCREASE				
	Principal Account Clerk	Explanation: Incorrect Partial Abatement due to clerical error. The new land calculated for this parcel for 2014/2015 dropped off the roll due when the roll was reopened for changes pursuant to NRS 361.310. Approval of this roll change request will correct this error and authorize the correction of the Partial Abatement calculation for the 2014/2015 tax bill.				59,442	20,805	59,442	20,805
	Reviewed by: Ivy Diezel Department Systems Support Analyst					0	0	0	0
							(0)		(0)
						82,342	28,820	82,342	28,820
1274F14	240-054-11	SCOTT FAMILY TRUST	2	1005	116.42	22,900	8,015	22,900	8,015
	Prepared by: Minnie Lunsford	Submitted under NRS 361.765			INCREASE				
	Principal Account Clerk	Explanation: Incorrect Partial Abatement due to clerical error. The new land calculated for this parcel for 2014/2015 dropped off the roll due when the roll was reopened for changes pursuant to NRS 361.310. Approval of this roll change request will correct this error and authorize the correction of the Partial Abatement calculation for the 2014/2015 tax bill.				59,136	20,698	59,136	20,698
	Reviewed by: Ivy Diezel Department Systems Support Analyst					0	0	0	0
							(0)		(0)
						82,036	28,713	82,036	28,713
1275F14	240-054-12	OSBORN, JEREMY W 2165 ASCOT LN	2	1005	116.42	22,900	8,015	22,900	8,015
	Prepared by: Minnie Lunsford	Submitted under NRS 361.765			INCREASE				
	Principal Account Clerk	Explanation: Incorrect Partial Abatement due to clerical error. The new land calculated for this parcel for 2014/2015 dropped off the roll due when the roll was reopened for changes pursuant to NRS 361.310. Approval of this roll change request will correct this error and authorize the correction of the Partial Abatement calculation for the 2014/2015 tax bill.				59,442	20,805	59,442	20,805
	Reviewed by: Ivy Diezel Department Systems Support Analyst					0	0	0	0
							(0)		(0)
						82,342	28,820	82,342	28,820



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MICHAEL E. CLARK

Exhibit A
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ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -4,657.59

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Assessed
1276F14	240-054-13	COTTAGES DEVELOPMENT LLC	2175 ASCOT LN	2	1005	116.42	22,900	8,015	22,900	8,015
	Prepared by: Minnie Lunsford		Submitted under NRS 361.765			INCREASE				
	Principal Account Clerk		Explanation: Incorrect Partial Abatement due to clerical error. The new land calculated for this parcel for 2014/2015 dropped off the roll due when the roll was reopened for changes pursuant to NRS 361.310. Approval of this roll change request will correct this error and authorize the correction of the Partial Abatement calculation for the 2014/2015 tax bill.				51,744	18,110	51,744	18,110
	Reviewed by: Ivy Diezel						0	0	0	0
	Department Systems							(0)		(0)
	Support Analyst						74,644	26,125	74,644	26,125
							Total		Total	
1277F14	240-054-14	RUSK, LUZ A & DANIEL D	2185 ASCOT LN	2	1005	116.42	22,900	8,015	22,900	8,015
	Prepared by: Minnie Lunsford		Submitted under NRS 361.765			INCREASE				
	Principal Account Clerk		Explanation: Incorrect Partial Abatement due to clerical error. The new land calculated for this parcel for 2014/2015 dropped off the roll due when the roll was reopened for changes pursuant to NRS 361.310. Approval of this roll change request will correct this error and authorize the correction of the Partial Abatement calculation for the 2014/2015 tax bill.				52,011	18,204	52,011	18,204
	Reviewed by: Ivy Diezel						0	0	0	0
	Department Systems							(0)		(0)
	Support Analyst						74,911	26,219	74,911	26,219
							Total		Total	
1278F14	512-164-07	SHETRAWSKI, CONSTANCE M	5364 ENERGYSTONE DR	4	2005	174.98	38,700	13,545	38,700	13,545
	Prepared by: Minnie Lunsford		Submitted under NRS 361.765			INCREASE				
	Principal Account Clerk		Explanation: Incorrect Partial Abatement due to clerical error. The new land calculated for this parcel for 2014/2015 dropped off the roll due when the roll was reopened for changes pursuant to NRS 361.310. Approval of this roll change request will correct this error and authorize the correction of the Partial Abatement calculation for the 2014/2015 tax bill.				200,343	70,120	200,343	70,120
	Reviewed by: Ivy Diezel						0	0	0	0
	Department Systems							(1,250)		(1,250)
	Support Analyst						239,043	82,415	239,043	82,415
							Total		Total	
1279F14	140-942-15	SHELTON, HEIDI A & THOMAS I	2075 WHITECLIFF DR	2	1005	183.55	32,880	11,508	32,880	11,508
	Prepared by: Minnie Lunsford		Submitted under NRS 361.765			INCREASE				
	Principal Account Clerk		Explanation: Incorrect Partial Abatement due to clerical error. The new land calculated for this parcel for 2014/2015 dropped off the roll due when the roll was reopened for changes pursuant to NRS 361.310. Approval of this roll change request will correct this error and authorize the correction of the Partial Abatement calculation for the 2014/2015 tax bill.				168,266	58,893	168,266	58,893
	Reviewed by: Ivy Diezel						0	0	0	0
	Department Systems							(0)		(0)
	Support Analyst						201,146	70,401	201,146	70,401
							Total		Total	



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
March 24, 2015

**ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015**

Proposed tax change for 2014/2015 : -4,657.59

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1280F14	140-942-22	REMIZOV, LEONID et al	2049 WHITECLIFF DR	2	1005	183.55	32,880	11,508	32,880	11,508
		Prepared by: Minnie Lunsford				INCREASE				
		Principal Account Clerk					204,183	71,464	204,183	71,464
		Reviewed by: Ivy Diezel					0	0	0	0
		Department Systems						(0)		(0)
		Support Analyst					237,063	82,972	237,063	82,972
							Land			
							Improvements			
							Personal Property			
							Exemption (minus)			
							Total			
1281F14	140-942-23	LEWIS, STACY & LYNNA	2045 WHITECLIFF DR	2	1005	183.55	32,880	11,508	32,880	11,508
		Prepared by: Minnie Lunsford				INCREASE				
		Principal Account Clerk					141,144	49,400	141,144	49,400
		Reviewed by: Ivy Diezel					0	0	0	0
		Department Systems						(0)		(0)
		Support Analyst					174,024	60,908	174,024	60,908
							Land			
							Improvements			
							Personal Property			
							Exemption (minus)			
							Total			
1283F14	140-943-18	TUDOR LIVING TRUST, BETTY J	2052 WHITECLIFF DR	2	1005	183.55	32,880	11,508	32,880	11,508
		Prepared by: Minnie Lunsford				INCREASE				
		Principal Account Clerk					207,413	72,595	207,413	72,595
		Reviewed by: Ivy Diezel					0	0	0	0
		Department Systems						(0)		(0)
		Support Analyst					240,293	84,103	240,293	84,103
							Land			
							Improvements			
							Personal Property			
							Exemption (minus)			
							Total			
1284F14	140-943-19	LALCHANDANI FAMILY TRUST	2056 WHITECLIFF DR	2	1005	183.55	32,880	11,508	32,880	11,508
		Prepared by: Minnie Lunsford				INCREASE				
		Principal Account Clerk					165,552	57,943	165,552	57,943
		Reviewed by: Ivy Diezel					0	0	0	0
		Department Systems						(0)		(0)
		Support Analyst					198,432	69,451	198,432	69,451
							Land			
							Improvements			
							Personal Property			
							Exemption (minus)			
							Total			



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
March 24, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -4,657.59

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed	
1285F14	140-943-25	GIACOPELLI, THOMAS	2080 WHITECLIFF DR	2	1005	183.55	32,880	11,508	32,880	11,508	
Prepared by: Minnie Lunsford Principal Account Clerk Reviewed by: Ivy Diezel Department Systems Support Analyst							INCREASE	0	0	0	0
Explanation: Incorrect Partial Abatement due to clerical error. The new land calculated for this parcel for 2014/2015 dropped off the roll due when the roll was reopened for changes pursuant to NRS 361.310. Approval of this roll change request will correct this error and authorize the correction of the Partial Abatement calculation for the 2014/2015 tax bill.								155,123	54,293	155,123	54,293
Total							188,003	65,801	188,003	65,801	
1286F14	140-943-26	RICHARDS, STEPHANI A et al	2082 WHITECLIFF DR	2	1005	183.55	32,880	11,508	32,880	11,508	
Prepared by: Minnie Lunsford Principal Account Clerk Reviewed by: Ivy Diezel Department Systems Support Analyst							INCREASE	191,397	66,989	191,397	66,989
Explanation: Incorrect Partial Abatement due to clerical error. The new land calculated for this parcel for 2014/2015 dropped off the roll due when the roll was reopened for changes pursuant to NRS 361.310. Approval of this roll change request will correct this error and authorize the correction of the Partial Abatement calculation for the 2014/2015 tax bill.								0	0	0	0
Total							224,277	78,497	224,277	78,497	

Proposed tax change for 2013/2014 : -3,601.00

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2013/2014

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed	
1308F13	044-011-04	HORSESHOE BEND LLC	35 FOOTHILL RD	2	1005	-2949.69	118,672	41,535	118,672	41,535	
Prepared by: Howard Stockton Appraiser Reviewed by: Rigo Lopez Senior Appraiser							Overassessment due to factual error-existence. The exterior walls on the building were incorrectly valued as curtain-atrium. The existing exterior walls are actually composed of wood siding. The proposed improvement value reflects the correction of this error.	386,103	135,136	155,877	54,557
Total							504,775	176,671	274,549	96,092	
1315F13	530-470-29	SIERRA DESIGN CONCRETE LLC	130 CIRCUIT CT	4	4000	-651.31	185,084	64,779	185,084	64,779	
Prepared by: Mike Bozman Appraiser Reviewed by: Gail Vice Senior Appraiser							Overassessment due to factual error-existence. The office-warehouse building located on this parcel was costed as 3,065 square feet of office space and 5,001 square feet of warehouse space in error. Based on a field inspection done 2/10/2015, it was determined that the correct square feet for the office space is 3,074 and the correct square feet for the warehouse is 3,520 square feet for a total square footage of 6,594. The proposed corrected value corrects this error.	704,616	246,616	647,185	226,515
Total							889,700	311,395	832,269	291,294	



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
March 24, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2012/2013

Proposed tax change for 2012/2013 : -640.88 Page 6 of 6

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1315F12	530-470-29 SIERRA DESIGN CONCRETE LLC	130 CIRCUIT CT	4	4000	-640.88	185,084	64,779	185,084	64,779
	Prepared by: Mike Bozman Submitted under NRS 361.768								
	Appraiser Explanation: Overassessment due to factual error-existence. The office-warehouse building located on this parcel was costed as 3,065 square feet of office space and 5,001 square feet of warehouse space in error. Based on a field inspection done 2/10/2015, it was determined that the correct square feet for the office space is 3,074 and the correct square feet for the warehouse is 3,520 square feet for a total square footage of 6,594. The proposed corrected value corrects this error.								
	Reviewed by: Gail Vice Senior Appraiser								
						703,105	246,087	646,177	226,162
						0	0	0	0
							(0)	(0)	(0)
						888,189	310,866	831,261	290,941

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