



WASHOE COUNTY

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CM/ACM JS
Finance MM
DA —
Risk Mgt —
/ HR —
Other —

STAFF REPORT

BOARD MEETING DATE: April 28, 2015

DATE: April 8, 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 \$16,813.49]. (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 # 5C

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 \$16,813.49.

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 \$16,813.49].

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 \$16,813.49].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 April 28, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -9,641.70

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1335F14	204-702-01	STANDARD STREET LLC	6401 PEAVINE HILLS AVE	1	1005	-3378.92	63,800	22,330	63,800	22,330
	Prepared by: Wendy Jackins Appraiser		Submitted under NRS 361.768							
	Reviewed by: Cori Burke Senior Appraiser		Explanation: Overassessment due to factual error - existence. According to Kolo 8 News and verified by K2 Engineering and Structural Design, the single family residence located on this parcel was severely damaged by fire on May 07, 2012. The damage rendered the residence uninhabitable for a portion of the 2014 roll year. Using May 07, 2012, as the date of damage, and March 10, 2014, as the date property became uninhabitable, the proposed value represents the prorated improvement value for the portion of the 2014 roll year the building existed.							
1332F14	160-191-12	NISHIMURA, CHARLENE	9720 LEMKE CT	2	1005	-2171.51	45,200	15,820	45,200	15,820
	Prepared by: Jane Tung Principal Account Clerk		Submitted under NRS 361.768							
	Reviewed by: Rigo Lopez Senior Appraiser		Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was severely damaged by fire on July 20, 2014. The damage was verified by a physical inspection. The damage rendered the residence uninhabitable from July 20 through the rest of the tax year. The proposed value represents the prorated improvement value for the portion of the 2014 roll year the building was inhabited.							
1270F14	125-223-15	AKERS, WILLARD D & ELFRIEDE	815 ELLEN CT	1	5200	-1446.56	240,000	84,000	240,000	84,000
	Prepared by: Howard Stockton Appraiser		Submitted under NRS 361.768							
	Reviewed by: Rigo Lopez Senior Appraiser		Explanation: Overassessment due to factual error - existence. According to the home owner and verified by a physical inspection, the single family residence located on this parcel was severely damaged by fire on June 2, 2014. The damage has rendered the residence uninhabitable. Using June 2, 2014 as the date of damage, the improvement value for the 2014/15 roll year has been removed.							
1327F14	003-561-05	ROI STRATEGIES LLC	698 TARN WAY	3	1005	-1120.38	56,200	19,670	56,200	19,670
	Prepared by: Wendy Jackins Appraiser		Submitted under NRS 361.768							
	Reviewed by: Cori Burke Senior Appraiser		Explanation: Overassessment due to factual error - existence. According to the property manager, a fire occurred on November 23, 2014, leaving the entire house destroyed. The damage rendered the residence uninhabitable for the remainder of the roll year. Per demolition permit from the City of Reno and verified by physical inspection, the single family residence located on this parcel has been demolished. Using November 23, 2015 as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2014 roll year the building existed.							
1328F14	212-035-15	LA FONTAINE, DON & TINA	295 ANSELMO DR	1	1005	-76.68	40,900	14,315	40,900	14,315
	Prepared by: Linda Lambert Appraiser		Submitted under NRS 361.768							
	Reviewed by: Cori Burke Senior Appraiser		Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 2,803 square feet of gross living area in error. Based on a field inspection done 03/03/2015, it was determined that the correct gross living area is 2,478 square feet. The proposed value represents this correction.							



OFFICE OF WASHOE COUNTY ASSESSOR
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Exhibit A
 April 28, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -9,641.70

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1336F14	164-161-18	BYRD, HAROLD P & CARIDAD	7625 RHINESTONE CIR	2	1005	-757.8	15,100	5,285	15,100	5,285
Prepared by: Tracy Sanders							64,806	22,682	4,794	1,678
Reviewed by: Rigo Lopez Senior Appraiser							0	0	0	0
Explanation: Overassessment due to factual error-existence. According to the Reno Gazette Journal and verified by physical inspection, the condominium located on this parcel was severely damaged by fire on July 27, 2014. The damage rendered the residence uninhabitable for the remainder of the roll year. Using July 27, 2014 as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2014 roll year the building existed and the portion of the value for miscellaneous improvements that were not destroyed for the 2014 roll year.							(0)	(0)	(0)	(0)
Total							79,906	27,967	19,894	6,963

1314F14	050-415-11	MILSTEIN, KITTY K & STEPHEN H	4060 PARTRIDGE LN	2	4000	-579.02	42,000	14,700	42,000	14,700
Prepared by: Dona Stafford Appraiser							69,828	24,440	9,056	3,170
Reviewed by: Rigo Lopez Senior Appraiser							0	0	0	0
Explanation: Overassessment due to factual error. Verified by physical inspection, the single family residence located on this parcel was severely damaged by fire on June 29, 2014 and the reconstruction will not be completed before June 30, 2015. The damage rendered the residence uninhabitable from July 1, 2014 thru June 30, 2015. The proposed value represents the portion of the value for miscellaneous improvements that were not destroyed for the 2014 roll year.							(0)	(0)	(0)	(0)
Total							111,828	39,140	51,056	17,870

1316F14	028-342-06	WESTBY, JOHN & SANDRA	1999 BOISE DR	4	2005	-110.83	23,940	8,379	23,940	8,379
Prepared by: John Thompson Appraiser							24,576	8,602	16,329	5,716
Reviewed by: Gail Vice Senior Appraiser							0	0	0	0
Explanation: Overassessment due to factual error. The single family residence located on this parcel was costed as 1,256 square feet of gross living area in error. Based on a field inspection done 02/11/2015, it was determined that the correct gross living area is 1,011 square feet. The proposed value represents this correction.							(0)	(0)	(0)	(0)
Total							48,516	16,981	40,269	14,095

Proposed tax change for 2013/2014 : -3,388.17

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
1316F13	028-342-06	WESTBY, JOHN & SANDRA	1999 BOISE DR	4	2005	-107.6	17,955	6,284	17,955	6,284
Prepared by: John Thompson Appraiser							24,226	8,479	15,725	5,504
Reviewed by: Gail Vice Senior Appraiser							0	0	0	0
Explanation: Over assessment due to factual error. The single family residence located on this parcel was costed as 1,256 square feet of gross living area in error. Based on a field inspection done 02/11/2015, it was determined that the correct gross living area is 1,011 square feet. The proposed value represents this correction.							(0)	(0)	(0)	(0)
Total							42,181	14,763	33,680	11,788



OFFICE OF WASHOE COUNTY ASSESSOR
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Exhibit A
April 28, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2013/2014

Proposed tax change for 2013/2014 : -3,388.17

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT Taxable Assessed	PROPOSED Taxable Assessed
1335F13	204-702-01	STANDARD STREET LLC	6401 PEAVINE HILLS AVE	1	1005	-3280.57	42,400	14,840
Prepared by: Wendy Jackins Appraiser								
Reviewed by: Cori Burke Senior Appraiser								
Submitted under NRS 361.768								
Explanation: Overassessment due to factual error - existence. According to Kolo 8 News and verified by K2 Engineering and Structural Design, the single family residence located on this parcel was severely damaged by fire on May 07, 2012. The damage rendered the residence uninhabitable for the 2013 roll year. Using May 07, 2012, as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2013 roll year the building existed.								
							263,988	92,396
							0	0
							(0)	(0)
							306,388	107,236
								50,336
								17,618

Proposed tax change for 2012/2013 : -3,783.62

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2012/2013

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT Taxable Assessed	PROPOSED Taxable Assessed
1335F12	204-702-01	STANDARD STREET LLC	6401 PEAVINE HILLS AVE	1	1005	-3677.38	55,500	19,425
Prepared by: Wendy Jackins Appraiser								
Reviewed by: Cori Burke Senior Appraiser								
Submitted under NRS 361.768								
Explanation: Overassessment due to factual error - existence. According to Kolo 8 News and verified by K2 Engineering and Structural Design, the single family residence located on this parcel was severely damaged by fire on May 07, 2012. The damage rendered the residence uninhabitable for the 2012 roll year. Using May 07, 2012, as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2012 roll year the building existed.								
							295,045	103,266
							0	0
							(0)	(0)
							350,545	122,691
								63,505
								22,227
1316F12	028-342-06	WESTBY, JOHN & SANDRA	1999 BOISE DR	4	2005	-106.24	17,850	6,247
Prepared by: John Thompson Appraiser								
Reviewed by: Gail Vice Senior Appraiser								
Submitted under NRS 361.768								
Explanation: Over assessment due to factual error. The single family residence located on this parcel was costed as 1,256 square feet of gross living area in error. Based on a field inspection done 02/11/2015, it was determined that the correct gross living area is 1,011 square feet. The proposed value represents this correction.								
							23,855	8,349
							0	0
							(0)	(0)
							41,705	14,596
								33,311
								11,659

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. **THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY** has **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:

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Dated this _____ day of _____, 2015

County Clerk

Chairman, Board of County Commissioners