



WASHOE COUNTY

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CM/ACM _____
 Finance mm
 DA _____
 Risk Mgt _____
 HR _____
 Other _____

STAFF REPORT

BOARD MEETING DATE: August 25, 2015

DATE: August 5, 2015
TO: Board of County Commissioners
FROM: Ivy Diezel, Department Systems Support Analyst, Data Management
 328-2273, idiezel@washoecounty.us
THROUGH: Michael E. Clark, Washoe County Assessor
SUBJECT: Approve roll change requests, pursuant to NRS 361.765 and/or NRS 361.768, for errors discovered for the 2013/2014 and 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 \$1,591.94]. (Parcels are in various Commission Districts)

SUMMARY

Roll change requests for errors discovered for the 2013/2014 and 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.

The Washoe County Board of County Commissioners is authorized by statute to make corrections to the secured assessment rolls as a result of a mathematical, clerical, or

AGENDA ITEM # 5.A.

typographical error under NRS 361.765 or as the result of a factual error under NRS 361.768 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 361.765 and NRS 361.768.

FISCAL IMPACT

The decrease in property tax revenue attributable to the changes in value as listed in the attached Exhibit(s) is \$1,591.94.

RECOMMENDATION

It is recommended that the Board of County Commissioners, pursuant to NRS 361.765 and/or NRS 361.768, approve the roll change requests for errors discovered for the 2013/2014 and 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 \$1,591.94].

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 361.765 and/or NRS 361.768, approve the roll change requests for errors discovered for the 2013/2014 and 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 \$1,591.94].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
August 25, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -992.89 Page 1 of 1

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1331F14	078-302-23	VOORHIS, DEMI K	23950 FETLOCK DR	5	9000	-992.89	18,000	6,300	18,000	6,300
		Submitted under NRS 361.768								
		Explanation: Overassessment due to factual error, existence. The residential building was damaged by fire on December 17, 2013. After being entirely rebuilt, a Certificate of Occupancy was issued on May 19, 2015. The residence was rendered uninhabitable for a total of 319 days during the 2014/2015 fiscal year. The proposed value represents that portion of the 2014/2015 improvement value in which the residence existed (46 days) and additional improvements.								
		Prepared by: Chris Sarman								
		Reviewed by: Gail Vice Senior Appraiser								
							152,645	53,426	41,806	14,633
							0	0	0	0
								(0)		(0)
							170,645	59,726	59,806	20,933

Proposed tax change for 2013/2014 : -599.05

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
1331F13	078-302-23	VOORHIS, DEMI K	23950 FETLOCK DR	5	9000	-599.05	18,000	6,300	18,000	6,300
		Submitted under NRS 361.768								
		Explanation: Overassessment due to factual error, existence. The residential building was damaged by fire on December 17, 2013. After being entirely rebuilt, a Certificate of Occupancy was issued on May, 19, 2015. During the 2013/2014 fiscal year, the residence was rendered uninhabitable for a total duration of 195 days. The proposed value represents the portion of the 2013/2014 improvement value in which the residence (170 days) and additional improvements existed.								
		Prepared by: Chris Sarman								
		Reviewed by: Gail Vice Senior Appraiser								
							150,859	52,801	83,973	29,391
							0	0	0	0
								(0)		(0)
							168,859	59,101	101,973	35,691

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 351.768 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