



WASHOE COUNTY

"Dedicated To Excellence in Public Service"

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CM/ACM	_____
Finance	<u>LC</u>
DA	<u>-</u>
Risk Mgt	_____
HR	_____
Other	_____

STAFF REPORT

BOARD MEETING DATE: September 22, 2015

DATE: September 2, 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 2012/2013, 2013/2014, 2014/2015 and 2015/2016 secured and unsecured tax rolls and authorize Chairman to execute the changes described in Exhibit A and Exhibit B and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$21,662.15]. (Parcels are in various Commission Districts)

SUMMARY

Roll change requests for errors discovered for the 2012/2013, 2013/2014, 2014/2015 and 2015/2016 secured and unsecured tax rolls as outlined in Exhibit A and Exhibit B.

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 # 5B

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 exhibits 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 Exhibits is \$21,662.15.

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 2012/2013, 2013/2014, 2014/2015 and 2015/2016 secured and unsecured tax rolls and authorize Chairman to execute the changes described in Exhibit A and Exhibit B and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$21,662.15].

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 2012/2013, 2013/2014, 2014/2015 and 2015/2016 secured and unsecured tax rolls and authorize Chairman to execute the changes described in Exhibit A and Exhibit B and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$21,662.15].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 September 22, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -14,824.73

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed	
1375F15 232-171-02	SCHILLING, JOHN & SUSAN Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Obsolescence of \$223,535 was inadvertently left off of this parcel during the 2015-16 reopen. The proposed improvement value reflects the correction of this error.	1400 RIVER HILL WAY	5	1016	-2863.97	100,000	35,000	100,000	35,000	
1388F15 234-201-09	POLLOCK TRUST, ROBERT A Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Obsolescence of \$217,147 was inadvertently left off of this parcel during the 2015-16 reopen. The proposed improvement value reflects the correction of this error.	8495 CHALK RIDGE CT	5	1011	-2781.67	49,000	17,150	49,000	17,150	
1369F15 026-821-01	HIGH DESERT MONTESSORI CHARTER SCHOOL Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. This property qualifies for a property tax exemption pursuant to NRS 361.065 as the property is owned by a charter school. This exemption does not appear on the Assessor's records for 2015/2016. Approval of this roll change request will correct this error.	2005 SILVERADA BLVD	3	1005	-2505.79	84,024	29,408	84,024	29,408	
1373F15 026-822-01	HIGH DESERT MONTESSORI CHARTER SCHOOL Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. This property qualifies for a property tax exemption pursuant to NRS 361.065 as the property is owned by a charter school. This exemption does not appear on the Assessor's records for 2015/2016. Approval of this roll change request will correct this error.	2005 SILVERADA BLVD	3	1005	-1992.92	66,942	23,430	66,942	23,430	
Summary						Land	Improvements	Personal Property	Exemption (minus)	Total
						100,000	851,735	951,735	100,000	35,000
						0	298,107	0	0	0
						(0)	(0)	(0)	(0)	(0)
						333,107	728,200	728,200	728,200	254,870
						49,000	17,150	49,000	49,000	17,150
						917,947	321,281	700,800	700,800	245,280
						0	0	0	0	0
						(0)	(0)	(0)	(0)	(0)
						966,947	338,431	749,800	749,800	262,430
						84,024	29,408	84,024	84,024	29,408
						408,222	142,878	408,222	408,222	142,878
						0	0	0	0	0
						(0)	(0)	(0)	(0)	(172,286)
						492,246	172,286	492,246	492,246	0
						66,942	23,430	66,942	66,942	23,430
						331,621	116,067	331,621	331,621	116,067
						0	0	0	0	0
						(0)	(0)	(0)	(0)	(139,497)
						398,563	139,497	398,563	398,563	0



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 September 22, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -14,824.73

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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
1371F15	026-821-03	HIGH DESERT MONTESSORI CHARTER SCHOOL	3	1005	-1406.71	47,286	16,550	47,286	16,550
Prepared by: Lora Zimmer Submitted under NRS 361.765 Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor Explanation: Overassessment due to clerical error. This property qualifies for a property tax exemption pursuant to NRS 361.065 as the property is owned by a charter school. This exemption does not appear on the Assessor's records for 2015/2016. Approval of this roll change request will correct this error.									
1368F15	026-820-06	HIGH DESERT MONTESSORI CHARTER SCHOOL	3	1005	-1172.34	39,222	13,728	39,222	13,728
Prepared by: Lora Zimmer Submitted under NRS 361.765 Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor Explanation: Overassessment due to clerical error. This property qualifies for a property tax exemption pursuant to NRS 361.065 as the property is owned by a charter school. This exemption does not appear on the Assessor's records for 2015/2016. Approval of this roll change request will correct this error.									
1374F15	026-822-02	HIGH DESERT MONTESSORI CHARTER SCHOOL	3	1005	-937.85	31,806	11,132	31,806	11,132
Prepared by: Lora Zimmer Submitted under NRS 361.765 Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor Explanation: Overassessment due to clerical error. This property qualifies for a property tax exemption pursuant to NRS 361.065 as the property is owned by a charter school. This exemption does not appear on the Assessor's records for 2015/2016. Approval of this roll change request will correct this error.									
1372F15	026-821-04	HIGH DESERT MONTESSORI CHARTER SCHOOL	3	1005	-805.96	26,838	9,393	26,838	9,393
Prepared by: Lora Zimmer Submitted under NRS 361.765 Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor Explanation: Overassessment due to clerical error. This property qualifies for a property tax exemption pursuant to NRS 361.065 as the property is owned by a charter school. This exemption does not appear on the Assessor's records for 2015/2016. Approval of this roll change request will correct this error.									



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
September 22, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -14,824.73 Page 3 of 3

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1370F15	026-821-02	HIGH DESERT MONTESSORI CHARTER SCHOOL 2005 SILVERADA BLVD	3	1005	-263.82	8,748	3,062	8,748	3,062
Prepared by: Lora Zimmer Submitted under NRS 361.765 Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor Explanation: Overassessment due to clerical error. This property qualifies for a property tax exemption pursuant to NRS 361.065 as the property is owned by a charter school. This exemption does not appear on the Assessor's records for 2015/2016. Approval of this roll change request will correct this error.									
1376F15	011-301-15	JONES, JAMES W & KAREN C 124 BRET HARTE AVE	1	1005	-93.7	62,100	21,735	62,100	21,735
Prepared by: Lora Zimmer Submitted under NRS 361.765 Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor Explanation: Overassessment due to clerical error. This property owner qualifies for a veteran exemption pursuant to NRS 361.090 for the 2015/2016 fiscal year. Due to a clerical error, this exemption does not appear on the Assessor's records. Approval of this roll change request will correct this error.									
						82,877	29,007	82,877	0
						74,129	25,945	74,129	25,945
						0	0	0	0
							(0)		(29,007)
						82,877	29,007	82,877	0
						62,100	21,735	62,100	21,735
						99,556	34,845	99,556	34,845
						0	0	0	0
							(0)		(2,560)
						161,656	56,580	161,656	54,020

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



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
September 22, 2015

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -3,155.74

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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	
1390215	3218641		15090 RHYOLITE CIR RENO	2	4005	-1,270.16	112,000	39,200	0	0	
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Manufactured home converted to real property 06-23-2015 and is now assessed on the 2015 secured tax roll.											
1391215	3218638		5532 LUPIN DR SUN VALLEY	3	4025	-1,103.09	92,054	32,219	0	0	
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Manufactured home converted to real property 06-23-15 and is now assessed on the 2015 secured tax roll.											
1389215	3204772		460 SCORPIO CIR WASHOE COUNTY	2	4005	-314.73	27,750	9,713	0	0	
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Manufactured home converted to real property June 18, 2015 and is now assessed on the 2015 secured tax roll.											
1399315	3113552		415 E 7TH AVE SUN VALLEY	5	4025	-96.65	12,219	4,277	3,300	1,155	
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Expando section costed as addition causing double assessment.											
							112,000	39,200	0	0	
							0	0	0	0	0
							112,000	39,200	0	0	0
							92,054	32,219	0	0	0
							0	0	0	0	0
							92,054	32,219	0	0	0
							27,750	9,713	0	0	0
							0	0	0	0	0
							27,750	9,713	0	0	0
							12,219	4,277	3,300	1,155	
							0	0	0	0	0
							12,219	4,277	3,300	1,155	



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
September 22, 2015

**ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2015/2016**

Proposed tax change for 2015/2016 : -3,155.74

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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
1398215	3218574		2006 PRATER WAY SP 68 SPARKS MOBILE HOME & RV PARK LLC Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Mobile Home Park purchased March 2015. New owner reports this unit no longer located in park or part of inventory.	3	2008	-30.32	2,506	877	0	0
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser										
1382315	3121817		435 LINDVILLE CT SUN VALLEY Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. In March 2014 mobile home dismantled and scrapped. Affidavit of Dismantling completed 07-02-2015.	3	4005	-21.77	1,920	672	0	0
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser										
1395315	3113378		105 E 5TH AVE STORAGE RUBYS MHP Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Mobile home was dismantled 2 years ago per owner and Affidavit of Dismantling dated 07-31-2015.	3	4025	-14.38	1,199	420	0	0
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser										
1384315	3115503		12265 HANNAH CT WASHOE COUNTY Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Typographical error - metal roof/awning should be 300 square feet not 900 square feet	5	4040	-14.27	3,423	1,198	2,019	707
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser										



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
September 22, 2015

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -3,657.67

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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
1383014	2126298	SOLAURO INDUSTRIES INC	2	1005	-2,677.29	232,500	81,375	23,500	8,225
		9190 DOUBLE DIAMOND PKWY #134-136 RENO							
		Submitted under NRS 361.765					0	0	0
		Explanation: Overassessment due to clerical error. Typographical error - taxable amount should have been 23,500 not 232,500.				232,500	81,375	23,500	8,225
		Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser							
1394714	2190212	GENERAL ELECTRIC CAPITAL CORP	3	1000	-504.06	453,460	158,710	414,108	144,938
		VARIOUS RENO							
		Submitted under NRS 361.765					0	0	0
		Explanation: Overassessment due to clerical error. 4 pcs equipment miscoded 3, 5 & 7 year life should be 3 & 5 year.				453,460	158,710	414,108	144,938
		Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser							
1393714	2922254	GENERAL ELECTRIC CAPITAL CORP	3	1025	-196.61	58,072	20,329	42,734	14,957
		VARIOUS RENO REDEV 2							
		Submitted under NRS 361.765					0	0	0
		Explanation: Overassessment due to clerical error. Equipment coded with 7 year depreciation and should be coded as 5 year.				58,072	20,329	42,734	14,957
		Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser							
1380014	2155709	HEAVYLIFT INTERNATIONAL	3	1005	-160.14	12,500	4,375	0	0
		240 S ROCK BLVD #121 RENO							
		Submitted under NRS 361.765					0	0	0
		Explanation: Overassessment due to clerical error. Business closed prior to July 1, 2014.				12,500	4,375	0	0
		Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser							
1379114	2123814	LAWRENCE LIVERMORE NATIONAL LABORATORY	4	2000	-106.35	8,303	2,906	0	0
		4540 JACMEL DR SPARKS							
		Submitted under NRS 361.765					0	0	0
		Explanation: Overassessment due to clerical error. Equipment reported in error. May 2014 was sent to a repair facility and not in service.				8,303	2,906	0	0
		Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser							
1385314	3115503	12265 HANNAH CT WASHOE COUNTY	5	4040	-13.22	3,421	1,197	2,017	706
		Submitted under NRS 361.765					0	0	0
		Explanation: Overassessment due to clerical error. Typographical error - metal roof/awning should be 300 square feet not 900 square feet				3,421	1,197	2,017	706
		Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser							



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
September 22, 2015

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2013/2014

Proposed tax change for 2013/2014 : -12.47

RCR # PARCEL/PPID NAME
1386313 **3115503**

Prepared by: Delene Pestoni
Principal Account Clerk
Reviewed by: Mark Stafford
Senior Appraiser

SITUS ADDRESS
12265 HANNAH CT
WASHOE COUNTY

COMMISSION DISTRICT 5

TAX DISTRICT 4040

TAX \$ CHANGE -12.47

Submitted under NRS 361.765
Explanation: Overassessment due to clerical error. Typographical error - metal roof/awning should be 300 square feet not 900 square feet

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable Assessed</u>	<u>Taxable Assessed</u>	<u>Taxable Assessed</u>	<u>Taxable Assessed</u>
Personal Property	3,338	1,168	1,991	697
Exempt/Abate	0	0	0	0
Total	3,338	1,168	1,991	697

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2012/2013

Proposed tax change for 2012/2013 : -11.54

RCR # PARCEL/PPID NAME
1387312 **3115503**

Prepared by: Delene Pestoni
Principal Account Clerk
Reviewed by: Mark Stafford
Senior Appraiser

SITUS ADDRESS
12265 HANNAH CT BRITT
SUB LV

COMMISSION DISTRICT 5

TAX DISTRICT 4040

TAX \$ CHANGE -11.54

Submitted under NRS 361.765
Explanation: Overassessment due to clerical error. Typographical error - metal roof/awning should be 300 square feet not 900 square feet

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable Assessed</u>	<u>Taxable Assessed</u>	<u>Taxable Assessed</u>	<u>Taxable Assessed</u>
Personal Property	3,313	1,160	1,982	694
Exempt/Abate	0	0	0	0
Total	3,313	1,160	1,982	694

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY, having examined the errors reported by the Assessor as set forth above in Exhibit B, and based upon the evidence presented, finds that the errors reported are TYPOGRAPHICAL or CLERICAL in nature and within the meaning of NRS 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