



WASHOE COUNTY

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DA 4BK
Risk Mgt _____
HR _____
Other _____

STAFF REPORT BOARD MEETING DATE: December 8, 2015

DATE: November 18, 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, 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 \$142,903.86]. (Parcels are in various Commission Districts)

SUMMARY

Roll change requests for errors discovered for the 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: Stewardship of our community

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

AGENDA ITEM # 46

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 \$142,903.86.

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, 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 \$142,903.86].

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, 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 \$142,903.86].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
December 8, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : 6,774.89

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1419F15	007-101-07	DRAKULICH FAMILY TRUST	1341 FALAND WAY	3	1005	-189.11	40,000	14,000	27,000	9,450
Prepared by: Steve Clement Appraiser Reviewed by: Cori Burke Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. This parcel has been incorrectly valued for use as a duplex and the improvements costed as a duplex. Physical inspection of the property on October 12, 2015, confirmed the structure is a single family residence. The proposed land value and the proposed improvement value reflect the correction of these errors.										
1417F15	074-132-18	UNION PACIFIC RAILROAD COMPANY	UNSPECIFIED	5	9000	9.91	1,048	367	1,048	367
Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor Submitted under NRS 361.765 Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2015/2016 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.										
1415F15	074-040-29	SIERRA PACIFIC POWER CO	0 UNSPECIFIED	5	9000	119.08	12,600	4,410	12,600	4,410
Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor Submitted under NRS 361.765 Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2015/2016 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.										
1411F15	003-061-08	US SPRINT COMMUNICATIONS CO LTD PSP	3720 N VIRGINIA ST	3	1005	194.79	15,205	5,322	15,205	5,322
Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor Submitted under NRS 361.765 Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2015/2016 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.										
							40,000	14,000	27,000	9,450
Improvements							19,866	6,953	20,638	7,224
Personal Property							0	0	0	0
Exemption (minus)								(0)		(0)
Total							59,866	20,953	47,638	16,674
Land							1,048	367	1,048	367
Improvements							0	0	0	0
Personal Property							0	0	0	0
Exemption (minus)								(367)		(0)
Total							1,048	0	1,048	367
Land							12,600	4,410	12,600	4,410
Improvements							0	0	0	0
Personal Property							0	0	0	0
Exemption (minus)								(4,410)		(0)
Total							12,600	0	12,600	4,410
Land							15,205	5,322	15,205	5,322
Improvements							0	0	0	0
Personal Property							0	0	0	0
Exemption (minus)								(5,322)		(0)
Total							15,205	0	15,205	5,322



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 December 8, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : 6,774.89

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed	
1413F15	038-190-18	SIERRA PACIFIC POWER CO	0 QUILICI RANCH RD	1	6011	226.81	20,000	7,000	20,000	7,000	
Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor							INCREASE	0	0	0	0
Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2015/2016 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.								0	0	0	0
Total								20,000	7,000	20,000	7,000
1414F15	051-511-07	SIERRA PACIFIC POWER CO	0 PEMBROKE DR	2	4000	311.33	29,200	10,220	29,200	10,220	
Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor							INCREASE	0	0	0	0
Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2015/2016 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.								0	(10,220)	0	(0)
Total								29,200	0	29,200	10,220
1416F15	222-080-06	SIERRA PACIFIC POWER CO	0 S MCCARRAN BLVD	1	4000	334.27	29,475	10,316	29,475	10,316	
Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor							INCREASE	0	0	0	0
Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2015/2016 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.								0	(10,316)	0	(0)
Total								29,475	0	29,475	10,316
1410F15	001-111-11	SIERRA PACIFIC POWER CO	0 GULLING RD	1	1005	352.23	29,906	10,467	29,906	10,467	
Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor							INCREASE	0	0	0	0
Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2015/2016 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.								0	(10,467)	0	(0)
Total								29,906	0	29,906	10,467
1412F15	003-061-17	SIERRA PACIFIC POWER CO	0 N VIRGINIA ST	3	1005	2938.26	229,371	80,280	229,371	80,280	
Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor							INCREASE	0	0	0	0
Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2015/2016 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.								0	(80,280)	0	(0)
Total								229,371	0	229,371	80,280



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 December 8, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : 6,774.89.

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1409F15	006-280-31	UNION PACIFIC RAILROAD COMPANY 0 DICKERSON RD	1	1005	2477.32	193,388	67,686	193,388	67,686
Prepared by: Lora Zimmer Submitted under NRS 361.765							0	0	0
Office Assistant Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2015/2016 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.							0	0	0
Reviewed by: Ivy Diezel Department Systems Support Supervisor							(67,686)		(0)
Total						193,388	0	193,388	67,686

Proposed tax change for 2014/2015 : 4,282.87

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1419F14	007-101-07	DRAKULICH FAMILY TRUST 1341 FALAND WAY	3	1005	-183.25	33,000	11,550	22,800	7,980
Prepared by: Steve Clement Appraiser							0	0	0
Reviewed by: Cori Burke Senior Appraiser							18,762	6,567	20,110
Explanation: Overassessment due to factual error - existence. This parcel has been incorrectly valued for use as a duplex and the improvements costed as a duplex. Physical inspection of the property on October 12, 2015, confirmed the structure is a single family residence. The proposed land value and the proposed improvement value reflect the correction of these errors.							0	0	0
Total						51,762	18,117	42,910	15,019

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1417F14	074-132-18	UNION PACIFIC RAILROAD COMPANY UNSPECIFIED	5	9000	9.91	1,048	367	1,048	367
Prepared by: Lora Zimmer Office Assistant							0	0	0
Reviewed by: Ivy Diezel Department Systems Support Supervisor							0	0	0
Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2014/2015 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.							(367)		(0)
Total						1,048	0	1,048	367

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1414F14	051-511-07	SIERRA PACIFIC POWER CO 0 PEMBROKE DR	2	4000	301.68	26,600	9,310	26,600	9,310
Prepared by: Lora Zimmer Office Assistant							0	0	0
Reviewed by: Ivy Diezel Department Systems Support Supervisor							0	0	0
Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2014/2015 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.							(9,310)		(0)
Total						26,600	0	26,600	9,310



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 December 8, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : 4,282.87

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	12,600	Taxable Assessed	12,600
1415F14	074-040-29 SIERRA PACIFIC POWER CO	0 UNSPECIFIED	5	9000	119.08	12,600	4,410	12,600	4,410
	Prepared by: Lora Zimmer	Submitted under NRS 361.765			INCREASE		0	0	0
	Office Assistant	Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2014/2015 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.					0	0	0
	Reviewed by: Ivy Diezel						(4,410)		(0)
	Department Systems Support Supervisor					12,600	0	12,600	4,410
1411F14	003-061-08 US SPRINT COMMUNICATIONS CO LTD PSP	3720 N VIRGINIA ST	3	1005	194.79	15,205	5,322	15,205	5,322
	Prepared by: Lora Zimmer	Submitted under NRS 361.765			INCREASE		0	0	0
	Office Assistant	Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2014/2015 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.					0	0	0
	Reviewed by: Ivy Diezel						(5,322)		(0)
	Department Systems Support Supervisor					15,205	0	15,205	5,322
1413F14	038-190-18 SIERRA PACIFIC POWER CO	0 QUILICI RANCH RD	1	6011	226.82	20,000	7,000	20,000	7,000
	Prepared by: Lora Zimmer	Submitted under NRS 361.765			INCREASE		0	0	0
	Office Assistant	Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2014/2015 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.					0	0	0
	Reviewed by: Ivy Diezel						(7,000)		(0)
	Department Systems Support Supervisor					20,000	0	20,000	7,000
1410F14	001-111-11 SIERRA PACIFIC POWER CO	0 GULLING RD	1	1005	341.31	26,644	9,325	26,644	9,325
	Prepared by: Lora Zimmer	Submitted under NRS 361.765			INCREASE		0	0	0
	Office Assistant	Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2014/2015 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.					0	0	0
	Reviewed by: Ivy Diezel						(9,325)		(0)
	Department Systems Support Supervisor					26,644	0	26,644	9,325
1412F14	003-061-17 SIERRA PACIFIC POWER CO	0 N VIRGINIA ST	3	1005	2938.26	229,371	80,280	229,371	80,280
	Prepared by: Lora Zimmer	Submitted under NRS 361.765			INCREASE		0	0	0
	Office Assistant	Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2014/2015 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.					0	0	0
	Reviewed by: Ivy Diezel						(80,280)		(0)
	Department Systems Support Supervisor					229,371	0	229,371	80,280



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 December 8, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : 4,282.87

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT Taxable Assessed	PROPOSED Taxable Assessed
1416F14	222-080-06	SIERRA PACIFIC POWER CO	0 S MCCARRAN BLVD	1	4000	334.27	29,475	10,316
Prepared by: Lora Zimmer Office Assistant							0	0
Reviewed by: Ivy Diezel Department Systems Support Supervisor							0	0
Explanation: Underassessment due to clerical error. This property received a property tax exemption as a centrally assessed property in error for the 2014/2015 fiscal year. This property is no longer centrally assessed and therefore, does not qualify for property tax exemption in Washoe County. Approval of this roll change request will correct this error.							(10,316)	(0)
Total							29,475	0

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2013/2014

Proposed tax change for 2013/2014 : -181.20

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT Taxable Assessed	PROPOSED Taxable Assessed
1419F13	007-101-07	DRAKULICH FAMILY TRUST	1341 FALAND WAY	3	1005	-181.2	33,000	11,550
Prepared by: Steve Clement							18,098	6,334
Reviewed by: Cori Burke Senior Appraiser							0	0
Explanation: Overassessment due to factual error - existence. This parcel has been incorrectly valued for use as a duplex and the improvements costed as a duplex. Physical inspection of the property on October 12, 2015, confirmed the structure is a single family residence. The proposed land value and the proposed improvement value reflect the correction of these errors.							(0)	(0)
Total							51,098	17,884

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
 December 8, 2015

ROLL CHANGE REQUESTS UNSECURED
ROLL

Proposed tax change for 2015/2016 : -153,397.76

TAX YEAR 2015/2016

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Assessed	Taxable	Assessed	Taxable
1427515	5601057	SIERRA NEVADA CORP	RENO-TAHOE AIRPORT	3	1005	-73,017.02	5,700,000	1,995,000	0	0

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

Submitted under NRS 361.765
 Explanation: AIRCRAFT FAA REGISTRATION WITH MAILING ADDRESS IN WASHOE COUNTY WHICH TRIGGERED THE CREATION OF A PERSONAL PROPERTY ACCOUNT. WE HAVE SINCE DISCOVERED THROUGH FLIGHT LOGS THAT AIRCRAFT IS BASED IN HANGERSTOWN MD AND HAS NEVER BEEN IN WASHOE COUNTY. Overassessment due to clerical error.

1428515	5601058	SIERRA NEVADA CORP	RENO-TAHOE AIRPORT	3	1005	-64,050.00	5,000,000	1,750,000	0	0
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Prepared by: Delene Pestoni
 Principal Account Clerk
 Reviewed by: Mark Stafford
 Senior Appraiser

Submitted under NRS 361.765
 Explanation: AIRCRAFT FAA REGISTRATION WITH MAILING ADDRESS IN WASHOE COUNTY WHICH TRIGGERED THE CREATION OF A PERSONAL PROPERTY ACCOUNT. WE HAVE SINCE DISCOVERED THROUGH FLIGHT LOGS THAT AIRCRAFT IS BASED IN HANGERSTOWN MD AND HAS NEVER BEEN IN WASHOE COUNTY. Overassessment due to clerical error.

1425015	2559002	C E S MACHINE PRODUCTS INC	8880 DOUBLE DIAMOND PKWY RENO	2	1005	-9,177.56	2,131,928	746,176	1,415,493	495,423
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Prepared by: Delene Pestoni
 Principal Account Clerk
 Reviewed by: Mark Stafford
 Senior Appraiser

Submitted under NRS 361.765
 Explanation: Equipment (3 HAAS Lathes Taxable Value \$261,873, \$239,669 and \$214,895) mistakenly reported on 2015 declaration. Machinery was no longer in taxpayer's possession as of the lien date 07-01-2015. Overassessment due to clerical error.

1406715	2191461	GILC INC	VARIOUS RENO	4	1000	-4,652.07	703,400	246,189	340,235	119,083
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Prepared by: Delene Pestoni
 Principal Account Clerk
 Reviewed by: Mark Stafford
 Senior Appraiser

Submitted under NRS 361.765
 Explanation: Overassessment due to clerical error. New to roll equipment - Soil Compactor \$435,830 & Wheel Loader \$70,555 - was assigned an acquisition year of 2015 and should be 2005 & 2003 respectively.

1423115	2126656	SILVA'S SMALL ENGINE	270 RIVER FLOW DR RENO	5	1016	-230.58	20,000	7,000	2,000	700
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Prepared by: Delene Pestoni
 Principal Account Clerk
 Reviewed by: Mark Stafford
 Senior Appraiser

Submitted under NRS 361.765
 Explanation: Tools and toolbox reported as \$20,000 but should be \$2,000. Taxpayer inadvertently added an extra "0" when completing his electronic Personal Property Declaration. Overassessment due to clerical error.



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
 December 8, 2015

Proposed tax change for 2015/2016 : -153,397.76

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ROLL CHANGE REQUESTS UNSECURED
ROLL

TAX YEAR 2015/2016

RCR #	PARCEL/PPID NAME	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
					Taxable	Assessed	Taxable	Assessed
1422715	2191961 PNC EQUIPMENT FINANCE	3	2000	-1,420.23	170,076	59,526	59,205	20,722
Submitted under NRS 361.765								
Explanation: 2013 Electronic sign original cost \$43,682 declared in 2015 by lessee acct 2111451. 2015 Printer original cost \$94,830 declared in 2015 by lessee acct 2291086. Both items listed on Lessor's declaration in error. Overassessment due to clerical error.								

1421715	2191563 PNC EQUIPMENT FINANCE	3	1000	-850.30	1,251,011	437,853	1,184,631	414,621
Submitted under NRS 361.765								
Explanation: Equipment leased to City of Reno was purchased by City prior to lien date. Lessor inadvertently reported as still leased resulting in assessment to Lessor. Overassessment due to clerical error.								
					1,251,011	437,853	1,184,631	414,621

Proposed tax change for 2014/2015 : -382.66

ROLL CHANGE REQUESTS UNSECURED
ROLL

TAX YEAR 2014/2015

RCR #	PARCEL/PPID NAME	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
					Taxable	Assessed	Taxable	Assessed
1424014	2207746 SUNGLASS HUT TRADING LLC 6156	2	1005	-382.66	29,871	10,455	0	0
Submitted under NRS 361.765								
Explanation: Assets for this location were included in acct 2293127 per agent's notes on the 2014 Business Personal Property declaration. Our research verifies the agent's claim so an RCR for duplicating equipment assessment is requested. Overassessment due to clerical error.								
					29,871	10,455	0	0
					0	0	0	0
					29,871	10,455	0	0

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 set within the meaning of NRS 361.765. **THEFORE, 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