



# WASHOE COUNTY

"Dedicated To Excellence in Public Service"

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CM/ACM	_____
Finance	<u>mm</u>
DA	<u>—</u>
Risk Mgt	<u>—</u>
HR	<u>—</u>
Other	<u>—</u>

## STAFF REPORT

BOARD MEETING DATE: January 26, 2016

**DATE:** January 6, 2016

**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 direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$44,329.22]. (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. 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 # 5A

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 \$44,329.22.

### **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 direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$44,329.22].

### **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 direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$44,329.22].”



**OFFICE OF WASHOE COUNTY ASSESSOR**  
**MICHAEL E. CLARK**

Exhibit A  
 January 26, 2016

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

Proposed tax change for 2015/2016 : -19,318.16

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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	
1408F15	017-074-01	GEIGER GRADE PROPERTY LLC	1975 GEIGER GRADE RD	2	4000	-4774.62	39,000	13,650	39,000	13,650	
<p>Prepared by: Tracy Burns Submitted under NRS 361.768</p> <p>Reviewed by: Rigo Lopez Senior Appraiser</p> <p>Explanation: Overassessment due to factual error-existence. Based on a field inspection conducted October 1, 2015, it was determined that the residence was actually 45% complete. Other changes were made to the subject residence included the quality class and the number of yard improvements. This roll change request would correct the 2015/2016 tax roll to reflect the actual percent complete of the improvements.</p>											
1432F15	019-202-26	BFS RETAIL & COMMERCIAL OP LLC	2515 S VIRGINIA ST	1	1000	-3437.48	193,010	67,554	193,010	67,554	
<p>Prepared by: Ken Johns Appraiser</p> <p>Reviewed by: Cori Burke Senior Appraiser</p> <p>Explanation: Overassessment due to a factual error. The current assessment of the subject property includes 196 service pits. A 10-28-15 inspection of the subject property revealed that there are no service pits on the premises. The proposed improvement value reflects the correction of these errors.</p>											
1407F15	152-382-01	PUSATERI LIVING TRUST, PAUL V	1183 EAGLE VISTA CT	2	6000	-2544.42	72,000	25,200	72,000	25,200	
<p>Prepared by: Michael Gonzales Appraiser</p> <p>Reviewed by: Rigo Lopez Senior Appraiser</p> <p>Explanation: Overassessment due to factual error - existence. The residence on this parcel was valued at 100% complete for the 2015/2016 tax year in error. Based on a field inspection conducted on September 3, 2015, it was determined that the residence was actually 75% complete. This roll change request would correct the 2015/2016 tax roll to reflect the actual percent complete of the improvements as of July 1, 2015.</p>											
1402F15	122-213-05	PLASTIRAS FAMILY LIVING TRUST	823 FREEL'S PEAK DR	1	5200	-1818.37	600,000	210,000	600,000	210,000	
<p>Prepared by: Michael Gonzales Appraiser</p> <p>Reviewed by: Rigo Lopez Senior Appraiser</p> <p>Explanation: Overassessment due to factual error - existence. A field inspection on August 19, 2015 confirmed that the building was being demolished. Using August 19, 2015 as the date of demolition the proposed value represents the prorated improvement value for the portion of the 2015 roll year the building existed.</p>											
							<b>Total</b>	<b>775,429</b>	<b>271,400</b>	<b>354,494</b>	<b>124,073</b>
							<b>Total</b>	<b>193,010</b>	<b>67,554</b>	<b>193,010</b>	<b>67,554</b>
							<b>Total</b>	<b>589,134</b>	<b>206,197</b>	<b>320,834</b>	<b>112,292</b>
							<b>Total</b>	<b>782,144</b>	<b>273,750</b>	<b>513,844</b>	<b>179,846</b>
							<b>Total</b>	<b>700,968</b>	<b>245,339</b>	<b>494,025</b>	<b>172,909</b>
							<b>Total</b>	<b>772,968</b>	<b>270,539</b>	<b>566,025</b>	<b>198,109</b>
							<b>Total</b>	<b>803,781</b>	<b>281,323</b>	<b>627,915</b>	<b>219,771</b>



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

Proposed tax change for 2015/2016 : -19,318.16

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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	
1431F15	045-310-90	WINKEL TRUST, JULIE B	160 CONNIE WAY	2	4000	-1711.47	105,000	36,750	105,000	36,750	
<p>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. The water tank located on this property is owned by Washoe County and therefore that portion of the property qualifies for tax exemption pursuant to NRS 361.060. This exemption does not appear on the Assessor's records for the 2015/2016 fiscal year. Approval of this roll change request will correct this error.</p>											
1403F15	130-211-30	BUCKLEY FAMILY TRUST	165 MAYHEW CIR	1	5200	-995.74	405,000	141,750	405,000	141,750	
<p>Prepared by: Michael Gonzales Appraiser          Reviewed by: Rigo Lopez Senior Appraiser          Submitted under NRS 361.768          Explanation: Overassessment due to factual error - existence. A demolition permit issued for the structure was finalized on September 4, 2015. Using September 4, 2015, the actual date of demolition as stated by the owners real estate agent, the proposed value represents the prorated improvement value for the portion of the 2015 roll year the building existed.</p>											
1437F15	040-572-14	JPS/MKS TRUST	1675 VIEW CREST DR	2	4000	-967.14	300,000	105,000	300,000	105,000	
<p>Prepared by: Michael Gonzales Appraiser          Reviewed by: Rigo Lopez Senior Appraiser          Submitted under NRS 361.768          Explanation: Overassessment due to factual error - existence. A demolition permit issued for the structure is complete. A field inspection on December 16, 2015 confirmed the building has been demolished. Using August 25, 2015 as the actual date of demo per the owner, the proposed value represents the prorated improvement value for the portion of the 2015 roll year the building existed.</p>											
1438F15	025-480-14	CAPURRO-QUILICI INVESTMENTS	6450 LONGLEY LN	2	1000	-851.77	354,400	124,040	354,400	124,040	
<p>Prepared by: Michael Gonzales Appraiser          Reviewed by: Rigo Lopez Senior Appraiser          Submitted under NRS 361.768          Explanation: Overassessment due to factual error - existence. A demolition permit issued for the structure has been completed. A field inspection on December 16, 2015 confirmed the building is gone. The actual date of demolition was November 1, 2015 as stated by the contractor. The proposed value represents the prorated improvement value for the portion of the 2015 roll year the building existed.</p>											
							<b>Total</b>	<b>105,000</b>	<b>36,750</b>	<b>105,000</b>	<b>36,750</b>
							<b>Total</b>	<b>405,000</b>	<b>141,750</b>	<b>405,000</b>	<b>141,750</b>
							<b>Total</b>	<b>300,000</b>	<b>105,000</b>	<b>300,000</b>	<b>105,000</b>
							<b>Total</b>	<b>354,400</b>	<b>124,040</b>	<b>354,400</b>	<b>124,040</b>



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Exhibit A  
 January 26, 2016

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

Proposed tax change for 2015/2016 : -19,318.16 Page 3 of 8

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed	
1420F15	130-212-03	FLYNN COMMUNITY PROPERTY TRUST, MICHAEL E & BONNIE F	106 STEAM CIR	1	5200	-664.89	337,500	118,125	337,500	118,125	
Prepared by: Michael Gonzales Appraiser Reviewed by: Rigo Lopez Senior Appraiser								76,779	26,873	15,987	5,596
Explanation: Overassessment due to factual error - existence. A demolition permit has been issued for the structure which was demolished on September 14, 2015. It was confirmed on October 26, 2015 through a local realtor that the demolition has been complete. Using the actual demolition date of September 14, 2015 the proposed value represents the prorated improvement value for the portion of the 2015 roll year the building existed.								0	0	0	0
Exemption (minus)								(0)	(0)	(0)	(0)
Total								414,279	144,998	353,487	123,721
1436F15	132-231-09	GCM AIR GROUP LLC	941 TAHOE BLVD	1	5200	-514.53	370,692	129,742	370,692	129,742	
Prepared by: Michael Gonzales Appraiser Reviewed by: Rigo Lopez Senior Appraiser								48,667	17,033	6,133	2,147
Explanation: Overassessment due to factual error - existence. A demolition permit was issued for the structure which was demolished on September 8, 2015. Prior to demolition, the structure was uninhabitable as the owner donated the property to the local fire department for exercises. The date the property became uninhabitable due to the fire exercises was August 15, 2015. Based on the August 15, 2015 date the proposed value represents the prorated improvement value for the portion of the 2015 roll year the building existed.								0	0	0	0
Exemption (minus)								(0)	(0)	(0)	(0)
Total								419,359	146,776	376,825	131,889
1378F15	140-851-05	KALANTAREE, MEENOO LN	2730 FOXHUNTER LN	2	1000	-346.87	70,500	24,675	70,500	24,675	
Prepared by: Dona Stafford Appraiser Reviewed by: Rigo Lopez Senior Appraiser								342,954	120,034	315,597	110,459
Explanation: Overassessment due to factual error. The single family residence located on this parcel was incorrectly costed as stucco siding on poured concrete. The siding should have costed as stucco siding on frame. The proposed value represents this correction.								0	0	0	0
Exemption (minus)								(0)	(0)	(0)	(0)
Total								413,454	144,709	386,097	135,134
1377F15	050-443-21	GONZALES, CALEB S & TRUDY	3425 NYE DR	2	4000	-295.56	45,000	15,750	45,000	15,750	
Prepared by: Dona Stafford Appraiser Reviewed by: Rigo Lopez Senior Appraiser								173,409	60,693	147,804	51,732
Explanation: Overassessment due to factual error. The single family residence located on this parcel was incorrectly costed with a cathedral ceiling. The proposed value represents the corrected improvement value without a cathedral ceiling.								0	0	0	0
Exemption (minus)								(0)	(0)	(0)	(0)
Total								218,409	76,443	192,804	67,482



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

Proposed tax change for 2015/2016 : -19,318.16

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	172,000	Taxable Assessed	172,000
1433F15	038-242-31	OLDHAM FAMILY LIVING TRUST	45 HIRSH RD	5	6011	-259.41	60,200	60,200	172,000	60,200
	Prepared by: Steve Clement		Submitted under NRS 361.768				0	0	14,565	5,098
	Reviewed by: Cori Burke Senior Appraiser		Explanation: Overassessment due to factual error - existence. A field inspection on November 30, 2015 confirmed the building has been demolished. Using November 20, 2015, the actual date of demolition as stated by the owner, the proposed value represents the prorated improvement value for the portion of the 2015 roll year the building existed.				(0)	(0)		(0)
1434F15	013-241-06	MARSTON, DONALD B	716 BALZAR CIR	3	1000	-68.29	7,350	7,350	21,000	7,350
	Prepared by: Ken Johns Appraiser		Submitted under NRS 361.768				6,421	6,421	11,711	4,099
	Reviewed by: Cori Burke Senior Appraiser		Explanation: Overassessment due to factual error ? existence. The property owner reports that on 3-1-15 a fire badly damaged this single family residence rendering it uninhabitable until 11-10-15. The proposed value represents the pro-rated portion of the 2015/16 tax year improvement value for the period when the structure was habitable.				0	0	0	0
1435F15	032-084-04	SMYLY, ROBERT D	529 12TH ST	3	2001	-67.60	14,840	14,840	42,400	14,840
	Prepared by: Stacy Ettinger Appraiser		Submitted under NRS 361.768				31,923	31,923	86,098	30,135
	Reviewed by: Gail Vice Senior Appraiser		Explanation: Overassessment due to factual error - existence. An aerial review and confirmation with the property owner indicated that a shed and detached garage on the subject property have been previously demolished. The proposed value represents the corrected improvement value resulting from this adjustment for the 2015 roll year.				0	0	0	0
1430F15	002-343-10	POWELL TRUST, MILDRED W	730 BROOKFIELD DR	3	1000	0.00	12,863	12,863	36,750	12,863
	Prepared by: Wendy Jackins Appraiser		Submitted under NRS 361.768				22,147	22,147	28,250	9,888
	Reviewed by: Cori Burke Senior Appraiser		Explanation: Overassessment due to factual error. A building permit on this parcel was estimated at 100% complete for the 2015/16 roll year in error. Based on a field inspection and conversation with the contractor on November 18, 2015, it was determined that the repairs were actually 70% complete. This roll change request would correct the 2015/16 tax roll to reflect the actual percent complete of the repairs to the improvements as July 1, 2015.				0	0	0	0
							(0)	(0)		(0)
							100,027	35,009	65,000	22,751



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Exhibit A  
 January 26, 2016

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

Proposed tax change for 2014/2015 : -11,170.48

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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
1408F14	017-074-01	GEIGER GRADE PROPERTY LLC RD	2	4000	-4692.07	39,000	13,650	39,000	13,650
Prepared by: Tracy Burns Submitted under NRS 361.768									
Reviewed by: Rigo Lopez Senior Appraiser Explanation: Overassessment due to factual error-existence. Based on a field inspection conducted October 1, 2015, it was determined that the residence was actually 45% complete. Other changes were made to the subject residence included the quality class and the number of yard improvements. This roll change request would correct the 2014/2015 tax roll to reflect the actual percent complete of the improvements.									
1432F14	019-202-26	BFS RETAIL & COMMERCIAL OP LLC	1	1000	-3627.41	193,010	67,554	193,010	67,554
Prepared by: Ken Johns Submitted under NRS 361.768									
Reviewed by: Cori Burke Senior Appraiser Explanation: Overassessment due to a factual error. The current assessment of the subject property includes 196 service pits. A 10-28-15 inspection of the subject property revealed that there are no service pits on the premises. The proposed improvement value reflects the correction of these errors.									
1431F14	045-310-90	WINKEL TRUST, JULIE B	2	4000	-1780.23	98,000	34,300	98,000	34,300
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. The water tank located on this property is owned by Washoe County and therefore that portion of the property qualifies for tax exemption pursuant to NRS 361.060. This exemption does not appear on the Assessor's records for the 2014/2015 fiscal year. Approval of this roll change request will correct this error.									
1378F14	140-851-05	KALANTAREE, MEENOO	2	1000	-336.77	66,200	23,170	66,200	23,170
Prepared by: Dona Stafford Appraiser Reviewed by: Rigo Lopez Senior Appraiser Explanation: Overassessment due to factual error. The single family residence located on this parcel was incorrectly costed as stucco siding on poured concrete. The siding should have costed as stucco siding on frame. The proposed value represents this correction.									
						736,428	257,750	315,494	110,423
Improvements						0	0	0	0
Personal Property							(0)		(0)
Exemption (minus)						775,428	271,400	354,494	124,073
Total									
Land						193,010	67,554	193,010	67,554
Improvements						616,647	215,826	333,521	116,733
Personal Property						0	0	0	0
Exemption (minus)							(0)		(0)
Total						809,657	283,380	526,531	184,287
Land						98,000	34,300	98,000	34,300
Improvements						252,245	88,286	252,245	88,286
Personal Property						0	0	0	0
Exemption (minus)							(0)		(54,942)
Total						350,245	122,586	350,245	67,644
Land						66,200	23,170	66,200	23,170
Improvements						329,876	115,457	302,915	106,021
Personal Property						0	0	0	0
Exemption (minus)							(0)		(0)
Total						396,076	138,627	369,115	129,191



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Exhibit A  
 January 26, 2016

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

Proposed tax change for 2014/2015 : -11,170.48

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	70,000	Taxable Assessed	200,000
1401F14	222-042-09	DZIURDA, DAVID J et al	1860 VINTNERS PL	1	1000	-315.27	200,000	70,000	200,000	70,000
<p>Prepared by: Tracy Burns Submitted under NRS 361.768</p> <p>Reviewed by: Rigo Lopez Explanation: Overassessment due to factual error. The dugout basement on this parcel was Senior Appraiser costed with a partitioned finish compatible with the residence in error. Based on a field inspection done 2/18/2015, it was determined that the basement had minimal finish for utility purposes. The proposed value represents this correction.</p>										
1377F14	050-443-21	GONZALES, CALEB S & TRUDY	3425 NYE DR	2	4000	-286.95	42,000	14,700	42,000	14,700
<p>Prepared by: Dona Stafford Submitted under NRS 361.768</p> <p>Reviewed by: Rigo Lopez Explanation: Overassessment due to factual error. The single family residence located on this Senior Appraiser parcel was incorrectly costed with a cathedral ceiling. The proposed value represents the corrected improvement value without a cathedral ceiling.</p>										
1434F14	013-241-06	MARSTON, DONALD B	716 BALZAR CIR	3	1000	-66.29	15,000	5,250	15,000	5,250
<p>Prepared by: Ken Johns Submitted under NRS 361.768</p> <p>Reviewed by: Cori Burke Explanation: Overassessment due to factual error ? existence. The property owner reports Senior Appraiser that on 3-1-15 a fire badly damaged this single family residence rendering it uninhabitable until 11-10-15. The proposed value represents the pro-rated portion of the 2014/15 tax year improvement value for the period when the structure was habitable.</p>										
1435F14	032-084-04	SMYLY, ROBERT D	529 12TH ST	3	2001	-65.49	36,000	12,600	36,000	12,600
<p>Prepared by: Stacy Ettinger Submitted under NRS 361.768</p> <p>Reviewed by: Gail Vice Explanation: Overassessment due to factual error - existence. An aerial review and Senior Appraiser confirmation with the property owner indicated that a shed and detached garage on the subject property have been previously demolished. The proposed value represents the corrected improvement value resulting from this adjustment for the 2014 roll year.</p>										
							200,000	70,000	200,000	70,000
							636,662	222,832	612,051	214,218
							0	0	0	0
							(0)	(0)	(0)	(0)
<b>Total</b>							<b>836,662</b>	<b>292,832</b>	<b>812,051</b>	<b>284,218</b>
							42,000	14,700	42,000	14,700
							167,712	58,699	142,406	49,843
							0	0	0	0
							(0)	(0)	(0)	(0)
<b>Total</b>							<b>209,712</b>	<b>73,399</b>	<b>184,406</b>	<b>64,543</b>
							15,000	5,250	15,000	5,250
							17,302	6,056	11,566	4,049
							0	0	0	0
							(0)	(0)	(0)	(0)
<b>Total</b>							<b>32,302</b>	<b>11,306</b>	<b>26,566</b>	<b>9,299</b>
							36,000	12,600	36,000	12,600
							85,941	30,079	80,997	28,349
							0	0	0	0
							(0)	(0)	(0)	(0)
<b>Total</b>							<b>121,941</b>	<b>42,679</b>	<b>116,997</b>	<b>40,949</b>





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Exhibit A  
 January 26, 2016

**ROLL CHANGE REQUESTS SECURED ROLL**  
**TAX YEAR 2013/2014**

Proposed tax change for 2013/2014 : -10,119.74

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RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
						Taxable Assessed	Assessed	Taxable Assessed	Assessed	
<b>1408F13 017-074-01</b>	GEIGER GRADE PROPERTY LLC	1975 GEIGER GRADE RD	2	4000	-4438.30	39,000	13,650	39,000	13,650	
Prepared by: Tracy Burns										
Reviewed by: Rigo Lopez Senior Appraiser										
Explanation: Overassessment due to factual error-existence. Based on a field inspection conducted October 1, 2015, it was determined that the residence was actually 45% complete. Other changes made to the subject residence included the quality class and the number of yard improvements. This roll change request would correct the 2013/2014 tax roll to reflect the actual percent complete of the improvements.										
<b>1432F13 019-202-26</b>	BFS RETAIL & COMMERCIAL OP LLC	2515 S VIRGINIA ST	1	1000	-3580.12	193,010	67,554	193,010	67,554	
Prepared by: Ken Johns Appraiser										
Reviewed by: Cori Burke Senior Appraiser										
Explanation: Overassessment due to a factual error. The current assessment of the subject property includes 196 service pits. A 10-28-15 inspection of the subject property revealed that there are no service pits on the premises. The proposed improvement value reflects the correction of these errors.										
<b>1431F13 045-310-90</b>	WINKEL TRUST, JULIE B	160 CONNIE WAY	2	4000	-1755.15	98,000	34,300	98,000	34,300	
Prepared by: Lora Zimmer Office Assistant										
Reviewed by: Ivy Diezel Department Systems Support Supervisor										
Explanation: Overassessment due to clerical error. The water tank located on this property is owned by Washoe County and therefore that portion of the property qualifies for tax exemption pursuant to NRS 361.060. This exemption does not appear on the Assessor's records for the 2013/2014 fiscal year. Approval of this roll change request will correct this error.										
<b>1377F13 050-443-21</b>	GONZALES, CALEB S & TRUDY	3425 NYE DR	2	4000	-282.58	42,000	14,700	42,000	14,700	
Prepared by: Dona Stafford Appraiser										
Reviewed by: Rigo Lopez Senior Appraiser										
Explanation: Overassessment due to factual error. The single family residence located on this parcel was incorrectly costed with a cathedral ceiling. The proposed value represents the corrected improvement value without a cathedral ceiling.										
						<b>Total</b>	<b>807,916</b>	<b>282,771</b>	<b>525,990</b>	<b>184,097</b>
						<b>Total</b>	<b>98,000</b>	<b>34,300</b>	<b>98,000</b>	<b>34,300</b>
						<b>Total</b>	<b>257,265</b>	<b>90,043</b>	<b>257,265</b>	<b>90,043</b>
						<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
						<b>Total</b>	<b>(0)</b>	<b>(0)</b>	<b>(54,168)</b>	<b>(54,168)</b>
						<b>Total</b>	<b>355,265</b>	<b>124,343</b>	<b>355,265</b>	<b>70,175</b>
						<b>Total</b>	<b>42,000</b>	<b>14,700</b>	<b>42,000</b>	<b>14,700</b>
						<b>Total</b>	<b>165,290</b>	<b>57,852</b>	<b>140,374</b>	<b>49,131</b>
						<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
						<b>Total</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
						<b>Total</b>	<b>207,290</b>	<b>72,552</b>	<b>182,374</b>	<b>63,831</b>



**OFFICE OF WASHOE COUNTY ASSESSOR**  
MICHAEL E. CLARK

Exhibit A  
January 26, 2016

**ROLL CHANGE REQUESTS SECURED ROLL**  
**TAX YEAR 2013/2014**

Proposed tax change for 2013/2014 : -10,119.74

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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
1435F13	032-084-04	SMYLY, ROBERT D 529 12TH ST Submitted under NRS 361.768	3	2001	-63.59	30,000	10,500	30,000	10,500
	Prepared by: Stacy Ettinger					84,571	29,600	79,548	27,842
	Appraiser	Explanation: Overassessment due to factual error - existence. An aerial review and confirmation with the property owner indicated that a shed and detached garage on the subject property have been previously demolished. The proposed value represents the corrected improvement value resulting from this adjustment for the 2013 roll year.				0	0	0	0
	Reviewed by: Gail Vice						(0)		(0)
	Senior Appraiser					114,571	40,100	109,548	38,342

Proposed tax change for 2012/2013 : -3,720.84

**ROLL CHANGE REQUESTS SECURED ROLL**  
**TAX YEAR 2012/2013**

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1432F12	019-202-26	BFS RETAIL & COMMERCIAL OP LLC ST Submitted under NRS 361.768	1	1000	-3435.64	193,010	67,553	193,010	67,553
	Prepared by: Ken Johns					633,600	221,760	343,948	120,382
	Appraiser	Explanation: Overassessment due to a factual error. The current assessment of the subject property includes 196 service pits. A 10-28-15 inspection of the subject property revealed that there are no service pits on the premises. The proposed improvement value reflects the correction of these errors.				0	0	0	0
	Reviewed by: Cori Burke						(0)		(0)
	Senior Appraiser					826,610	289,313	536,958	187,935
1377F12	050-443-21	GONZALES, CALEB S 3425 NYE DR & TRUDY Submitted under NRS 361.768	2	4000	-285.20	44,000	15,400	44,000	15,400
	Prepared by: Dona Stafford					165,862	58,052	140,713	49,250
	Appraiser	Explanation: Overassessment due to factual error. The single family residence located on this parcel was incorrectly costed with a cathedral ceiling. The proposed value represents the corrected improvement value without a cathedral ceiling.				0	0	0	0
	Reviewed by: Rigo Lopez						(0)		(0)
	Senior Appraiser					209,862	73,452	184,713	64,650

**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 \_\_\_\_\_, 2016

County Clerk

Chairman, Board of County Commissioners