



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: March 22, 2016

DATE: March 2, 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 \$12,507.67]. (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 # 6D

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 \$12,507.67.

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 \$12,507.67].

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 \$12,507.67].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
March 22, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -3,982.97 Page 1 of 3

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable Assessed	168,750	59,063	168,750	59,063
1455F15	220-071-35	HALAVAIS, P LEE	35 PROMONTORY POINTE	1	4000	-3019.36	168,750	59,063	168,750	59,063	
Prepared by: Ginny Sutherland Appraiser Reviewed by: Cori Burke Senior Appraiser								773,944	270,881	517,599	181,160
Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. The square footage of the basement was incorrectly calculated at 12,430 square feet. The basement is actually 2,430 square feet. The proposed improvement value reflects the correction of this error.								0	0	0	0
Exemption (minus)									(0)		(0)
Total								942,694	329,943	686,349	240,223
1456F15	011-521-03	WRAY FAMILY 1981 TRUST, RICHARD	50 N SIERRA ST	3	1001	-751.05	4,644	1,625	4,644	1,625	
Prepared by: Paul Oliphint Appraiser Reviewed by: Cori Burke Senior Appraiser								288,301	100,905	240,683	84,240
Submitted under NRS 361.768 Explanation: Overassessment due to factual error. Subject is a retail shell without interior finishes. In 2015, \$47,618 of new construction was added to the account for finish work that never occurred. The proposed value represents this correction.								0	0	0	0
Exemption (minus)									(0)		(0)
Total								292,945	102,531	245,327	85,865
1457F15	008-531-07	BROWN DOGS LAND COMPANY et al	541 E 5TH ST	3	1002	-110.49	12,920	4,522	12,920	4,522	
Prepared by: Steve Clement Appraiser Reviewed by: Cori Burke Senior Appraiser								26,636	9,322	15,763	5,518
Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. A field inspection on February 23, 2016 confirmed the building has been demolished. Using February 2, 2016, the actual date of demolition as stated by the contractor, 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)
Total								39,556	13,845	28,683	10,040
1453F15	160-414-02	THORSON LIVING TRUST	1680 LEGACY VILLAGE RD	2	1000	-102.07	43,500	15,225	43,500	15,225	
Prepared by: Jane Tung Appraiser Reviewed by: Rigo Lopez Senior Appraiser								171,580	60,053	163,816	57,336
Submitted under NRS 361.768 Explanation: Overassessment due to factual error. When the residence on this parcel was placed on the roll, an incorrect floor plan was utilized. The tandem garage area was included as part of the first floor resulting in an incorrect assessed value. The proposed value reflects the correction of this error.								0	0	0	0
Exemption (minus)									(0)		(0)
Total								215,080	75,278	207,316	72,561



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 March 22, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -3,030.30

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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	
1455F14	220-071-35	HALAVAIS, P LEE	35 PROMONTORY POINTE	1	4000	-2931.39	112,500	39,375	112,500	39,375	
Prepared by: Ginny Sutherland Appraiser Reviewed by: Cori Burke Senior Appraiser								774,031	270,911	519,305	181,757
Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. The square footage of the basement was incorrectly calculated at 12,430 square feet. The basement is actually 2,430 square feet. The proposed improvement value reflects the correction of this error.								0	0	0	0
Reviewed by: Cori Burke Senior Appraiser									(0)		(0)
Total								886,531	310,286	631,805	221,132
1453F14	160-414-02	THORSON LIVING TRUST	1680 LEGACY VILLAGE RD	2	1000	-98.91	36,500	12,775	36,500	12,775	
Prepared by: Jane Tung Appraiser Reviewed by: Rigo Lopez Senior Appraiser								164,968	57,739	157,720	55,202
Submitted under NRS 361.768 Explanation: Overassessment due to factual error. When the residence on this parcel was placed on the roll, an incorrect floor plan was utilized. The tandem garage area was included as part of the first floor resulting in an incorrect assessed value. The proposed value reflects the correction of this error.								0	0	0	0
Reviewed by: Rigo Lopez Senior Appraiser									(0)		(0)
Total								201,468	70,514	194,220	67,977

Proposed tax change for 2013/2014 : -2,942.07

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	
1455F13	220-071-35	HALAVAIS, P LEE	35 PROMONTORY POINTE	1	4000	-2846.05	112,500	39,375	112,500	39,375	
Prepared by: Ginny Sutherland Appraiser Reviewed by: Cori Burke Senior Appraiser								751,929	263,175	480,177	168,062
Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. The square footage of the basement was incorrectly calculated at 12,430 square feet. The basement is actually 2,430 square feet. The proposed improvement value reflects the correction of this error.								0	0	0	0
Reviewed by: Cori Burke Senior Appraiser									(0)		(0)
Total								864,429	302,550	592,677	207,437
1453F13	160-414-02	THORSON LIVING TRUST	1680 LEGACY VILLAGE RD	2	1000	-96.02	29,600	10,360	29,600	10,360	
Prepared by: Jane Tung Appraiser Reviewed by: Rigo Lopez Senior Appraiser								162,027	56,709	155,119	54,292
Submitted under NRS 361.768 Explanation: Overassessment due to factual error. When the residence on this parcel was placed on the roll, an incorrect floor plan was utilized. The tandem garage area was included as part of the first floor resulting in an incorrect assessed value. The proposed value reflects the correction of this error.								0	0	0	0
Reviewed by: Rigo Lopez Senior Appraiser									(0)		(0)
Total								191,627	67,069	184,719	64,652



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 March 22, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2012/2013

Proposed tax change for 2012/2013 : -2,552.33 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
1455F12	220-071-35	HALAVAIS, P LEE	35 PROMONTORY POINTE	1	4000	-2460.10	105,300	36,855	105,300	36,855
		Submitted under NRS 361.768								
		Sutherland Appraiser								
		Reviewed by: Cori Burke Senior Appraiser								
1453F12	160-414-02	THORSON LIVING TRUST	1680 LEGACY VILLAGE RD	2	1000	-92.23	25,900	9,065	25,900	9,065
		Submitted under NRS 361.768								
		Prepared by: Jane Tung Appraiser								
		Reviewed by: Rigo Lopez Senior Appraiser								
		Explanation: Overassessment due to factual error. When the residence on this parcel was placed on the roll, an incorrect floor plan was utilized. The tandem garage area was included as part of the first floor resulting in an incorrect assessed value. The proposed value reflects the correction of this error.								
		Explanation: Overassessment due to factual error - existence. The square footage of the basement was incorrectly calculated at 12,430 square feet. The basement is actually 2,430 square feet. The proposed improvement value reflects the correction of this error.								
		Land					105,300	36,855	105,300	36,855
		Improvements					713,712	249,799	496,810	173,884
		Personal Property					0	0	0	0
		Exemption (minus)						(0)		(0)
		Total					819,012	286,654	602,110	210,739
		Land					25,900	9,065	25,900	9,065
		Improvements					150,042	52,515	142,764	49,968
		Personal Property					0	0	0	0
		Exemption (minus)						(0)		(0)
		Total					175,942	61,580	168,664	59,033

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:

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Dated this _____ day of _____, 2016

County Clerk

Chair, Board of County Commissioners