



WASHOE COUNTY

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CM/ACM JS
Finance MM
DA HK
Risk Mgt. —
HR —
Other —

STAFF REPORT

BOARD MEETING DATE: June 28, 2016

DATE: June 8, 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 2015/2016 secured and unsecured tax rolls and authorize Chair to execute the changes described in Exhibits A and B and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$3,189.90]. (Parcels are in Commission Districts 2 and 4)

SUMMARY

Roll change requests for errors discovered for the 2015/2016 secured and unsecured tax rolls as outlined in Exhibits A and 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 has 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 and unsecured assessment rolls as a result of a mathematical, clerical, or typographical error under NRS 361.765 or as the result of a factual error

AGENDA ITEM # 5B

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 \$3,189.90.

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 2015/2016 secured and unsecured tax rolls and authorize Chair to execute the changes described in Exhibits A and B and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$3,189.90].

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 2015/2016 secured and unsecured tax rolls and authorize Chair to execute the changes described in Exhibits A and B and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$3,189.90].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 June 28, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -1,471.07

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<u>RCR #</u>	<u>PARCEL/PPID</u>	<u>NAME</u>	<u>SITUS ADDRESS</u>	<u>COMMISSION DISTRICT</u>	<u>TAX DISTRICT</u>	<u>TAX \$ CHANGE</u>	<u>CURRENT</u>	<u>PROPOSED</u>
							<u>Taxable Assessed</u>	<u>Taxable Assessed</u>
1507F15	024-291-23	WHITAKER FAMILY TRUST	431 KILBORNE AVE	2	1000	-1471.07	41,500	14,525
							14,525	41,500
							0	0
							50,408	20,525
							0	0
							(2,560)	(2,560)
							185,524	62,373
							62,373	62,025
							19,148	19,148

Submitted under NRS 361.768
 Explanation: Overassessment due to factual error. The residence was partially destroyed by fire on August 21, 2015 and rendered uninhabitable. The residence was in existence for 14% of the 2015/16 tax year. The proposed value reflects the prorated improvement value for the number of days in existence in the 2015 assessment year.

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

 Chair, Board of County Commissioners



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
 June 28, 2016

ROLL CHANGE REQUESTS UNSECURED
ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -1,718.83

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION		TAX		TAX \$ CHANGE	CURRENT		PROPOSED			
			DISTRICT	DISTRICT	DISTRICT	DISTRICT		Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed		
1498015	2256387	AMERICAN READY MIX WESTERN NEVADA M RD SPARKS	4	4000			-1,718.83	2,424,866	848,702	2,273,302	795,655		
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser								Submitted under NRS 361.765		Explanation: Overassessment due to clerical error. DECLARATION FILED WITH INCORRECT ACQUISITION YEARS.			
								Exempt/Abate	0	0	0	0	
Total								2,424,866	848,702	2,273,302	795,655		

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 TYPGRAPHICAL or CLERICAL set 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 _____, 2016

 County Clerk

 Chair, Board of County Commissioners