



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: August 23, 2016

DATE: August 3, 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 2013/2014, 2014/2015, 2015/2016 secured tax roll and authorize Chair to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease to all taxing entities \$1,927.95]. (Parcels are in Commission Districts 2 & 3)

SUMMARY

Roll change requests for errors discovered for the 2013/2014, 2014/2015, 2015/2016 secured tax roll 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 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 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.

AGENDA ITEM # 5.E.

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 annual property tax revenue to all taxing entities attributable to the changes in value as listed in the attached Exhibit is \$1,927.95.

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, 2015/2016 secured tax roll and authorize Chair to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease to all taxing entities \$1,927.95].

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, 2015/2016 secured tax roll and authorize Chair to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease to all taxing entities \$1,927.95].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
August 23, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -1,254.95

Page 1 of 2

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1508F15	160-523-06	WOOD TRUST, CHERYL A	1619 MOUNTAIN LN	2	1000	-679.39	35,000	12,250	35,000	12,250
Prepared by: Jane Tung Appraiser Reviewed by: Gail Vice Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was damaged by fire on 1/1/2016. The damage rendered the residence uninhabitable from 1/1/2016 through the rest of the tax year. The proposed value represents the prorated improvement value for the portion of the 2015 roll year the building was inhabited.										

1531F15	012-191-43	CHHINA PROPERTIES LLC	300 KIETZKE LN	3	1000	-428.34	205,770	72,020	205,770	72,020
Prepared by: Linda Lambert Appraiser Reviewed by: Steve Clement Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The commercial building located on this parcel was costed as having 11,708 square feet of gross building area in error. Based on a field inspection done 06/01/2016, it was determined that the correct gross building area is 8,709 square feet. The proposed value represents this correction.										

1535F15	026-044-04	HILT, JONATHAN	3952 CLEAR ACRE LN	3	1000	-147.22	7,500	2,625	7,500	2,625
Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. This property owner qualifies for the Disabled Veteran Exemption and the exemption amount shown on the Assessor's 2015/2016 tax bill for this property is incorrect. The 2015/2016 exemption amount applied to this property should have been \$7453. Approval of this roll change request will correct this error.										

1534F15	026-042-02	HILT, JONATHAN	3952 CLEAR ACRE LN	3	1000	0.00	5,700	1,995	5,700	1,995
Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor Submitted under NRS 361.765 Explanation: Incorrect exemption due to clerical error. Based on the 2015/2016 abatement applied to this property, the exemption amount used on the property's tax bill was \$5347, not \$9467. Approval of this roll change request will correct the exemption amount used on the Assessor's roll and still result in a fully exempt tax bill.										

Proposed tax change for 2014/2015 : -320.55

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
1531F14	012-191-43	CHHINA PROPERTIES LLC	300 KIETZKE LN	3	1000	-195.99	205,770	72,020	205,770	72,020
Prepared by: Linda Lambert Appraiser Reviewed by: Steve Clement Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The commercial building located on this parcel was costed as having 11,708 square feet of gross building area in error. Based on a field inspection done 06/01/2016, it was determined that the correct gross building area is 8,709 square feet. The proposed value represents this correction.										



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
August 23, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -320.55

Page 2 of 2

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed	
1535F14	026-044-04	HILT, JONATHAN J	3952 CLEAR ACRE LN	3	1000	-124.56	4,200	1,470	4,200	1,470	
Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor											
Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. This property owner qualifies for the Disabled Veteran Exemption and the exemption amount shown on the Assessor's 2014/2015 tax bill for this property is incorrect. The 2014/2016 exemption amount applied to this property should have been \$7319. Approval of this roll change request will correct this error.											
1534F14	026-042-02	HILT, JONATHAN	3952 CLEAR ACRE LN	3	1000	0.00	4,200	1,470	4,200	1,470	
Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor											
Submitted under NRS 361.765 Explanation: Incorrect exemption due to clerical error. Based on the 2014/2015 abatement applied to this property, the exemption amount used on the property's tax bill was \$5181, not \$8584. Approval of this roll change request will correct the exemption amount used on the Assessor's roll and still result in a fully exempt tax bill.											

							CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
Land							4,200	1,470	4,200	1,470
Improvements							21,659	7,581	21,659	7,581
Personal Property							0	0	0	0
Exemption (minus)								(3,916)		(7,319)
Total							25,859	5,135	25,859	1,732

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2013/2014

Proposed tax change for 2013/2014 : -352.45

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed	
1532F13	012-191-43	CHHINA PROPERTIES LLC	300 KIETZKE LN	3	1000	-352.45	205,770	72,020	205,770	72,020	
Prepared by: Linda Lambert Appraiser Reviewed by: Steve Clement Senior Appraiser											
Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The commercial building located on this parcel was costed as having 11,708 square feet of gross building area in error. Based on a field inspection done 06/01/2016, it was determined that the correct gross building area is 8,709 square feet. The proposed value represents this correction.											
Improvements							141,443	49,505	113,937	39,877	
Personal Property							0	0	0	0	
Exemption (minus)								(0)		(0)	
Total							347,213	121,525	319,707	111,897	

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