



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: November 29, 2016

DATE: November 9, 2016
TO: Board of County Commissioners
FROM: Lora Zimmer, Principal Account Clerk, Data Management
328-2223, lzimmer@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 and 2016/2017 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 \$105,988.27]. (Parcels are in Commission Districts 1, 2 & 5)

SUMMARY

Roll change requests for errors discovered for the 2013/2014, 2014/2015, 2015/2016 and 2016/2017 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 # 6.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 \$105,988.27.

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 and 2016/2017 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 \$105,988.27].

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 and 2016/2017 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 \$105,988.27].”



Exhibit A
November 29, 2016

**ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2016/2017**

Proposed tax change for 2016/2017 : -77,342.55

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1573F16	055-110-18	SCOTT, EDWARD H & BETTE C	5905 FRANKTOWN RD	2	4000	-12445.86	250,000	87,500	250,000	87,500
Prepared by: Pete Kinne 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 completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.							1,675,930	586,575	477,525	167,133
							0	0	0	0
								(0)		(0)
Total							1,925,930	674,076	727,525	254,633
1555F16	160-853-05	CARTERCO LLC	10455 DOUBLE R BLVD	2	1000	-8882.56	197,500	69,125	197,500	69,125
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. The number of stories of this building was incorrectly entered as 30 units. The building is actually one story in height. Approval of this RCR will correct this error.							1,656,304	579,706	962,895	337,013
							0	0	0	0
								(0)		(0)
Total							1,853,804	648,831	1,160,395	406,138
1566F16	055-032-15	SONG FAMILY TRUST	2205 OLD RANCH RD	2	4000	-7666.28	250,000	87,500	250,000	87,500
Prepared by: Pete Kinne 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 completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.							945,361	330,877	269,363	94,277
							0	0	0	0
								(0)		(0)
Total							1,195,361	418,376	519,363	181,777
1569F16	055-081-84	NELSON, JEFFERY J & LAUREN D	18250 LAKE VISTA RD	2	4000	-7303.30	180,000	63,000	180,000	63,000
Prepared by: Pete Kinne 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 completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.							1,119,968	391,989	319,114	111,689
							0	0	0	0
								(0)		(0)
Total							1,299,968	454,989	499,114	174,689



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November 29, 2016

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Page 2 of 9

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1571F16	055-441-03	FALKENROTH FAMILY TRUST	5559 FRANKTOWN RD	2	4000	-5347.66	250,000	87,500	250,000	87,500
		Submitted under NRS 361.768					659,441	230,804	187,896	65,763
		Prepared by: Pete Kinne Appraiser					0	0	0	0
		Reviewed by: Gail Vice Senior Appraiser	Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.				(0)	(0)	(0)	(0)
1562F16	055-021-05	GATES FAMILY TRUST	2255 JS BAR RANCH RD	2	4000	-5247.46	250,000	87,500	250,000	87,500
		Submitted under NRS 361.768					650,029	227,510	185,214	64,824
		Prepared by: Pete Kinne Appraiser					0	0	0	0
		Reviewed by: Gail Vice Senior Appraiser	Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.				(0)	(0)	(0)	(0)
1568F16	055-092-16	WILLIAMS 2001 LIVING TRUST, BILLY R & MARY A	2900 OLD RANCH RD	2	4000	-4328.81	250,000	87,500	250,000	87,500
		Submitted under NRS 361.768					533,804	186,832	152,098	53,234
		Prepared by: Pete Kinne Appraiser					0	0	0	0
		Reviewed by: Gail Vice Senior Appraiser	Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.				(0)	(0)	(0)	(0)
1570F16	055-060-15	HOOTON TRUST, CAROLINE J	5350 FRANKTOWN RD	2	4000	-4260.53	250,000	87,500	250,000	87,500
		Submitted under NRS 361.768					525,384	183,884	149,698	52,394
		Prepared by: Pete Kinne Appraiser					0	0	0	0
		Reviewed by: Gail Vice Senior Appraiser	Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.				(0)	(0)	(0)	(0)



Exhibit A
November 29, 2016

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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	
1567F16	055-032-13	BERKOVEC, KENNETH L et al	3005 OLD RANCH RD	2	4000	-2840.03	225,000	78,750	225,000	78,750	
Prepared by: Pete Kinne 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 completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.											
1563F16	055-021-03	ASH, RICHARD D & CATHELINE M	5255 FRANKTOWN RD	2	4000	-2735.72	250,000	87,500	250,000	87,500	
Prepared by: Pete Kinne 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 completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.											
1572F16	055-032-11	HALL FAMILY 2009 TRUST	4000 OLD RANCH RD	2	4000	-2295.91	225,000	78,750	225,000	78,750	
Prepared by: Pete Kinne 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 completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.											
1556F16	126-262-07	NOBLE, DAVID S & JENNIFER M V	739 CHAMPAGNE RD	1	5200	-2203.36	629,000	220,150	629,000	220,150	
Prepared by: Jane Tung Appraiser Reviewed by: Gail Vice Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error. The single family residence located on this parcel was demolished on 9/7/16. It was verified by a field visit on 10/5/16. The new residence will not be completed until the summer of 2017. The proposed value represents the land value and the remaining driveway for the 2016/2017 roll year.											
							Total	225,000	78,750	225,000	78,750
							Total	301,859	105,651	99,412	34,794
							Total	526,859	184,401	324,412	113,544
							Total	629,000	220,150	629,000	220,150
							Total	105,282	36,849	21,315	7,460
							Total	734,282	256,999	650,315	227,610



Exhibit A
November 29, 2016

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							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1561F16	055-022-01	STEIDLEY, DUANE et al	2205 JS BAR RANCH RD	2	4000	-1955.30	225,000	78,750	225,000	78,750
		Submitted under NRS 361.768					241,115	84,390	68,701	24,045
		Prepared by: Pete Kinne Appraiser					0	0	0	0
		Reviewed by: Gail Vice Senior Appraiser						(0)		(0)
							466,115	163,140	293,701	102,795
1564F16	055-021-02	MOUNHOUSE-2000 TRUST	2050 JS BAR RANCH RD	2	4000	-1679.19	250,000	87,500	250,000	87,500
		Submitted under NRS 361.768					209,282	73,249	59,631	20,870
		Prepared by: Pete Kinne Appraiser					0	0	0	0
		Reviewed by: Gail Vice Senior Appraiser						(0)		(0)
							459,282	160,749	309,631	108,370
1565F16	055-021-06	GANZ, CAROL J & JOSEPH G	4965 FRANKTOWN RD	2	4000	-1643.30	275,000	96,250	275,000	96,250
		Submitted under NRS 361.768					202,640	70,924	57,739	20,208
		Prepared by: Pete Kinne Appraiser					0	0	0	0
		Reviewed by: Gail Vice Senior Appraiser						(0)		(0)
							477,640	167,174	332,739	116,458
1574F16	055-022-03	STEWART TRUST, MERL F	5365 FRANKTOWN RD	2	4000	-1614.52	250,000	87,500	250,000	87,500
		Submitted under NRS 361.768					216,175	75,661	73,809	25,833
		Prepared by: Pete Kinne Appraiser					0	0	0	0
		Reviewed by: Gail Vice Senior Appraiser						(0)		(0)
							466,175	163,161	323,809	113,333



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 November 29, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2016/2017

Proposed tax change for 2016/2017 : -77,342.55

Page 5 of 9

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1557F16	122-580-03	COUGHLIN, MEI	775 MAYS BLVD	1	5200	-705.64	139,410	48,794	139,410	48,794
Prepared by: Tracy Burns Reviewed by: Gail Vice Senior Appraiser							Submitted under NRS 361.768		Explanation: Overassessment due to factual error. The single family residence located on this parcel was costed as a three story with 2,640 square feet of gross living area in error. Based on a physical inspection, it was determined that the residence is a two story and the correct gross living area is 1,439 square feet with a daylight basement of 937 square feet. The proposed value represents this correction.	
1579F16	055-051-09	BOWEN FAMILY TRUST	4955 OLD US 395	2	4000	-694.83	200,000	70,000	200,000	70,000
Prepared by: Chris Sarman Appraiser							Submitted under NRS 361.768		Explanation: Overassessment due to factual error. Existence: Several outbuildings and miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.	
1575F16	055-032-20	SEGO FAMILY TRUST	4951 FRANKTOWN RD	2	4000	-596.68	250,000	87,500	250,000	87,500
Prepared by: Pete Kinne Appraiser							Submitted under NRS 361.768		Explanation: Overassessment due to factual error-existence. The subject property located at 4951 Franktown Road has two single family residences located on the parcel. The guest house consisting of 880 square feet of living area was completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders this residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.	
1582F16	055-150-34	EVANS, EDWARD L & SHANNON D	5560 FRANKTOWN RD	2	4000	-529.60	151,128	52,895	151,128	52,895
Prepared by: Chris Sarman Appraiser							Submitted under NRS 361.768		Explanation: Overassessment due to factual error. Existence: Several outbuildings and miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed	
Reviewed by: Gail Vice Senior Appraiser										
Total							431,073	150,876	372,654	130,429
Total							200,000	70,000	200,000	70,000
Improvements							761,790	266,627	679,402	237,790
Personal Property							0	0	0	0
Exemption (minus)								(0)		(0)
Total							961,790	336,627	879,402	307,790
Total							250,000	87,500	250,000	87,500
Improvements							367,939	128,779	315,327	110,364
Personal Property							0	0	0	0
Exemption (minus)								(0)		(0)
Total							617,939	216,279	565,327	197,864
Total							151,128	52,895	151,128	52,895
Improvements							374,517	131,081	323,266	113,143
Personal Property							0	0	0	0
Exemption (minus)								(0)		(0)
Total							525,645	183,976	474,394	166,038



ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2016/2017

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							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1581F16	055-441-01	CLIFF BROS RANCH LLC	5545 FRANKTOWN RD	2	4000	-508.36	125,825	44,039	125,825	44,039
		Submitted under NRS 361.768					94,904	33,216	41,075	14,376
		Prepared by: Chris Sarman					0	0	0	0
		Explanation: Overassessment due to factual error. Existence. The single family residence and other miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable and the other improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.						(0)		(0)
		Reviewed by: Gail Vice Senior Appraiser					220,729	77,255	166,900	58,415
1584F16	055-032-21	HEALY, JOHN H & MARY	4955 FRANKTOWN RD	2	4000	-449.98	125,174	43,811	125,174	43,811
		Submitted under NRS 361.768					99,054	34,669	51,803	18,131
		Prepared by: Chris Sarman					0	0	0	0
		Explanation: Overassessment due to factual error. Two single family residences and several miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residences uninhabitable and the other improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.						(0)		(0)
		Reviewed by: Gail Vice Senior Appraiser					224,228	78,480	176,977	61,942
1580F16	055-150-04	CLIFF BROS RANCH LLC	5485 FRANKTOWN RD	2	4000	-438.11	48,703	17,046	48,703	17,046
		Submitted under NRS 361.768					89,729	31,405	38,984	13,644
		Prepared by: Chris Sarman					0	0	0	0
		Explanation: Overassessment due to factual error. Existence: Several outbuildings and miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.						(0)		(0)
		Reviewed by: Gail Vice Senior Appraiser					138,432	48,451	87,687	30,690
1577F16	055-441-02	EVANS FAMILY TRUST, NORMAN & BARBARA	5555 FRANKTOWN RD	2	4000	-312.37	125,499	43,925	125,499	43,925
		Submitted under NRS 361.768					48,132	16,846	13,713	4,799
		Prepared by: Chris Sarman					0	0	0	0
		Explanation: Overassessment due to factual error. Existence: The single family residence and all other improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable and other improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.						(0)		(0)
		Reviewed by: Gail Vice Senior Appraiser					173,631	60,771	139,212	48,724



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							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1578F16	055-110-40	DAVIS TRUST, LAIRD Submitted under NRS 361.768	6150 FRANKTOWN RD	2	4000	-216.67	128,197	44,869	128,197	44,869
		Prepared by: Chris Sarman Reviewed by: Gail Vice Senior Appraiser					171,972	60,190	149,846	52,446
		Explanation: Overassessment due to factual error. Existence. A single family residence and miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable and the improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.					0	0	0	0
								(0)		(0)
							300,169	105,059	278,043	97,315
1585F16	055-060-29	HEALY, JOHN H & MARY ANN et al Submitted under NRS 361.768	4956 FRANKTOWN RD	2	4000	-149.14	146,636	51,323	146,636	51,323
		Prepared by: Chris Sarman Reviewed by: Gail Vice Senior Appraiser					57,578	20,152	41,200	14,419
		Explanation: Overassessment due to factual error. The single family residence and other miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable and the other improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.					0	0	0	0
								(0)		(0)
							204,214	71,475	187,836	65,742
1583F16	055-060-25	APSARA FARMS LLC Submitted under NRS 361.768	5005 OLD US 395	2	4000	-105.02	142,668	49,934	142,668	49,934
		Prepared by: Chris Sarman Reviewed by: Gail Vice Senior Appraiser					129,274	45,246	118,523	41,483
		Explanation: Overassessment due to factual error. Existence: Several outbuildings and miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.					0	0	0	0
								(0)		(0)
							271,942	95,180	261,191	91,417
1554F16	550-443-08	PURIFOY, JOHN M & MARY L Submitted under NRS 361.765	9433 NAVAJO RIDGE DR	5	1000	-95.16	31,900	11,165	31,900	11,165
		Prepared by: Lora Zimmer Office Assistant Reviewed by: IVY Diezel Department Systems Support Supervisor					148,748	52,062	148,748	52,062
		Explanation: Incorrect exemption amount due to clerical error. This property owner qualifies for the Veteran exemption pursuant to NRS 361.090. Due to a clerical error, the owner did not receive the exemption renewal notice prior to the June 15, 2016 deadline and therefore was not able to renew their exemption and the exemption does not appear on the Assessor's records for the 2016/2017 fiscal year. Approval of this roll change request will correct this error.					0	0	0	0
								(0)		(2,600)
							180,648	63,227	180,648	60,627



Exhibit A
November 29, 2016

**ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2016/2017**

Proposed tax change for 2016/2017 : -77,342.55

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable	Assessed	Taxable	Assessed
1576F16	055-060-35	PRIMM FAMILY TRUST, ROGER B	2	4000	-91.20	263,665	92,283	263,665	92,283
Prepared by: Chris Sarman Explanation: Overassessment due to factual error. Existence: An outbuilding located on this parcel was destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the improvement unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed.									
						3,314,879	1,160,208	3,306,075	1,157,126
						0	0	0	0
							(0)		(0)
Total						3,578,544	1,252,490	3,569,740	1,249,409

Proposed tax change for 2015/2016 : -9,726.44

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

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable	Assessed	Taxable	Assessed
1555F15	160-853-05	CARTERCO LLC	2	1000	-9022.21	197,500	69,125	197,500	69,125
Prepared by: Lora Zimmer Explanation: Overassessment due to clerical error. The number of stories of this building was incorrectly entered as 30 units. The building is actually one story in height. Approval of this RCR will correct this error.									
						1,681,319	588,462	977,132	341,996
						0	0	0	0
							(0)		(0)
Total						1,878,819	657,587	1,174,632	411,121

Proposed tax change for 2014/2015 : -9,491.71

**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
1555F14	160-853-05	CARTERCO LLC	2	1000	-8807.99	189,600	66,360	189,600	66,360
Prepared by: Lora Zimmer Explanation: Overassessment due to clerical error. The number of stories of this building was incorrectly entered as 30 units. The building is actually one story in height. Approval of this RCR will correct this error.									
						1,645,556	575,945	958,083	335,329
						0	0	0	0
							(0)		(0)
Total						1,835,156	642,305	1,147,683	401,689



Exhibit A
November 29, 2016

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

Proposed tax change for 2014/2015 : -9,491.71

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable	Assessed
1557F14	122-580-03	COUGHLIN, MEI	775 MAYS BLVD	1	5200	-683.72	111,330	38,966	111,330	38,966
		Submitted under NRS 361.768								
		Prepared by: Tracy Burns Appraiser								
		Reviewed by: Gail Vice Senior Appraiser								
		Explanation: Over assessment due to factual error. The single family residence located on this parcel was costed as a three story with 2,640 square feet of gross living area in error. Based on a physical inspection, it was determined that the residence is a two story and the correct gross living area is 1,439 square feet with a daylight basement of 937 square feet. The proposed value represents this correction.								
							283,991	99,397	238,477	83,466
							0	0	0	0
								(0)		(0)
							395,321	138,362	349,807	122,432

Proposed tax change for 2013/2014 : -9,427.57

**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
1555F13	160-853-05	CARTERCO LLC	10455 DOUBLE R BLVD	2	1000	-8763.76	221,200	77,420	221,200	77,420
		Submitted under NRS 361.765								
		Prepared by: Lora Zimmer Office Assistant								
		Reviewed by: Ivy Diezel Department Systems Support Supervisor								
		Explanation: Overassessment due to clerical error. The number of stories of this building was incorrectly entered as 30 units. The building is actually one story in height. Approval of this RCR will correct this error.								
							1,633,668	571,784	949,651	332,377
							0	0	0	0
								(0)		(0)
							1,854,868	649,204	1,170,851	409,797

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable	Assessed
1557F13	122-580-03	COUGHLIN, MEI	775 MAYS BLVD	1	5200	-663.81	78,840	27,594	78,840	27,594
		Submitted under NRS 361.768								
		Prepared by: Tracy Burns Appraiser								
		Reviewed by: Gail Vice Senior Appraiser								
		Explanation: Overassessment due to factual error. The single family residence located on this parcel was costed as a three story with 2,640 square feet of gross living area in error. Based on a physical inspection, it was determined that the residence is a two story and the correct gross living area is 1,439 square feet with a daylight basement of 937 square feet. The proposed value represents this correction.								
							281,154	98,404	226,018	79,106
							0	0	0	0
								(0)		(0)
							359,994	125,998	304,858	106,700

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