



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: January 24, 2017

DATE: January 4, 2017
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 2014/2015, 2015/2016 and 2016/2017 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 to all taxing entities \$22,127.85]. (Parcels are in Commission Districts 1, 2, 3, 4 & 5)

SUMMARY

Roll change requests for errors discovered for the 2014/2015, 2015/2016 and 2016/2017 secured and unsecured tax rolls as outlined in Exhibits A and B.

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 # S.C

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 \$22,127.85.

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 2014/2015, 2015/2016 and 2016/2017 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 to all taxing entities \$22,127.85].

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 2014/2015, 2015/2016 and 2016/2017 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 to all taxing entities \$22,127.85].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Proposed tax change for 2015/2016 : -2,035.79 Page 5 of 5

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2015/2016

Exhibit B
January 24, 2017

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Personal Property	Exempt/Abate	Total	Personal Property
1615A15	2960091	SMITH VASQUEZ	5371 ALPHA AVE RENO	5	1040	0.00	317	111	20,000	7,000
			Submitted under NRS 361.765			Absorbed in prior abatement.	0	0	0	0
			Explanation: Underassessment due to clerical error. ORIGINAL COST REPORTED AS \$4,700 IN ERROR. PROPERTY SOLD IN JANUARY 2015 TO ROSS FAMILY TRUST. UPDATE ACQUISITION YEAR AND OWNERSHIP DATA. CORRECT ORIGINAL COST TO \$20,000 AND REQUEST TREASURER APPLY PARTIAL TAX ABATEMENT FOR TAX YEARS 2015 AND 2016.				317	111	20,000	7,000

Proposed tax change for 2014/2015 : -858.84

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2014/2015

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Personal Property	Exempt/Abate	Total	Personal Property
1619F14	2625037	PATUTE AGGREGATES INC	10 HILL RANCH RD WASHOE COUNTY	4	9000	-858.84	90,877	31,807	90,877	31,807
			Submitted under NRS 361.765			Explanation: Overassessment due to clerical error. Possessory Interest account located on Tribal land should be classified as EXEMPT	0	0	90,877	31,807
							90,877	31,807	90,877	0

Prepared by: Delene Pestoni
Principal Account Clerk
Reviewed by: Mark Stafford
Senior Appraiser

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 TYPOGRAPHICAL or CLERICAL in nature and 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 _____, 2017

County Clerk

Chair, Board of County Commissioners



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
January 24, 2017

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -2,035.79

Page 4 of 5

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1595015	2001152	NEVADA WOODCHUCKS INC 405 WESTERN RD #36 RENO	5	1005	-159.51	12,450	4,358	12,450	4,358
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser									
1591015	2290053	PREMIER JEWELRY AND LOAN 490 N VIRGINIA ST RENO	3	1055	-49.99	10,515	3,681	6,615	2,315
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser									
1590215	3214458	HIATT, RICHARD E OR KAREN E 6560 PYRAMID WAY SP 20 BLUE GEM ESTATES	4	4000	-43.78	8,419	2,947	4,560	1,596
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser									
1592015	2462143	CASEY PAVING LLC 439 W PLUMB LN RENO	1	1005	-23.24	61,906	21,667	60,092	21,032
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser									
Explanation: Overassessment due to clerical error. APPROVED TAX EXEMPT STATUS IN JUNE 2016						0	0	12,451	4,358
Explanation: Overassessment due to clerical error. Equipment added to 2015 asset list in error.						10,515	3,681	6,615	2,315
Explanation: Overassessment due to clerical error. Mobile Home was demolished 01-15-2016. Correct assessment to reflect July 1 through Jan 15 pro rata Assessed Value of \$1596.						8,419	2,947	4,560	1,596
Explanation: Overassessment due to clerical error. Equipment from 2014 declaration was disposed of but remained on the 2015 asset list in error.						61,906	21,667	60,092	21,032



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Proposed tax change for 2016/2017 : -12,128.88 Page 3 of 5

Exhibit B
January 24, 2017

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2016/2017

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							999	350	0	0
1607316	3114090	ROBINSON, CARL	5275 W 4TH ST STORAGE RENO	1	1000	-12.85	999	350	0	0
			Submitted under NRS 361.765				0	0	0	0
			Explanation: Overassessment due to clerical error. MOBILE HOME WAS REMOVED FROM LOCATION PRIOR TO THE JULY 1, 2016 LIEN DATE PER 4TH ST STORAGE MANAGER AND APPRAISER SITE VISIT				999	350	0	0

Prepared by: Delene Pestoni
Principal Account Clerk
Reviewed by: Mark Stafford
Senior Appraiser

Proposed tax change for 2015/2016 : -2,035.79

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2015/2016

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							106,000	37,100	3,285	1,149
1593515	5600679	PATTERSON, DON	AVIATION CLASSICS	5	1040	-1,315.81	106,000	37,100	3,285	1,149
			Submitted under NRS 361.765				0	0	0	0
			Explanation: Overassessment due to clerical error. Received erroneous information in 2015 that aircraft had sold for \$106,000. It was later discovered there was no sale and the aircraft remains in original owner's possession.				106,000	37,100	3,285	1,149

Prepared by: Delene Pestoni
Principal Account Clerk
Reviewed by: Mark Stafford
Senior Appraiser

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							280,156	98,052	258,180	90,363
1612015	2204634	TEC EQUIPMENT INC	1955 E GREG ST SPARKS	4	2005	-281.41	280,156	98,052	258,180	90,363
			Submitted under NRS 361.765				0	0	0	0
			Explanation: Overassessment due to clerical error. WALL SIGN ASSESSED ON TWO SEPERATE ACCOUNTS IN ERROR. RETAIN SIGN ON ACCT 2127539 AND REMOVE FROM 2204634.				280,156	98,052	258,180	90,363

Prepared by: Delene Pestoni
Principal Account Clerk
Reviewed by: Mark Stafford
Senior Appraiser

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							12,638	4,427	0	0
1611015	2600215	SOLACE INTERNATIONAL INC	80 W 1ST ST C RENO	3	1055	-162.05	12,638	4,427	0	0
			Submitted under NRS 361.765				0	0	0	0
			Explanation: Overassessment due to clerical error. BUSINESS CLOSED PRIOR TO JULY 1 LIEN DATE PER 2015 DECLARATION AND APPRAISER RESEARCH.				12,638	4,427	0	0

Prepared by: Delene Pestoni
Principal Account Clerk
Reviewed by: Mark Stafford
Senior Appraiser



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Proposed tax change for 2016/2017 : -12,128.88 Page 2 of 5

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2016/2017

Exhibit B
January 24, 2017

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1596316	3100805	GONZALEZ, ERNESTO	5814 YUKON DR SUN VALLEY	5	4020	-74.87	6,255	2,190	0	0
Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Mobile Home converted to Real Property on 06-30-2016 and added to the Secured Roll										
1594316	3102902	MILLER, CAROLYN J	5885 PARKER PL SUN VALLEY	5	4020	-61.56	5,718	2,002	0	0
Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Mobile Home was disposed of on June 30, 2016 per Waste Management receipt and appraiser site visit.										
1608316	3118104	JACKALONE, SHERAN A	HIGH ROCK WAY FLANIGAN	5	9000	-13.92	1,476	517	750	262
Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. MOBILE HOME OVERASSESSED. CORRECTING 2016 TAXABLE VALUE FROM \$1476 TO \$750										
1604316	3114069	YOUMANS, PAULINE	4175 W 4TH ST SP 21 ARROWHEAD MHP	1	1000	-13.09	1,018	357	0	0
Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. MOBILE HOME REMOVED FROM LOCATION PRIOR TO JULY 1, 2016 LIEN DATE PER APPRAISER SITE VISIT.										
							6,255	2,190	0	0
							0	0	0	0
							6,255	2,190	0	0
							5,718	2,002	0	0
							0	0	0	0
							5,718	2,002	0	0
							1,476	517	750	262
							0	0	0	0
							1,476	517	750	262
							1,018	357	0	0
							0	0	0	0
							1,018	357	0	0

Prepared by: Delene Pestoni
Principal Account Clerk
Reviewed by: Mark Stafford
Senior Appraiser

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OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
January 24, 2017

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2016/2017

Proposed tax change for 2016/2017 : -12,128.88

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RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						900,000	315,000	900,000	315,000
1617016	5600198 ERNEST E PESTANA INC OF NEVADA	RENO TAHOE AIRPORT	3	1000	-11,529.02	900,000	315,000	900,000	0
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. AIRCRAFT BASED IN OREGON PER FLIGHT LOG AND APPRAISER RESEARCH.					0	0	0
1598216	3214167 DE SEGURA, ARACELI MELENDEZ	5335 JON DR SUN VALLEY	5	4020	-154.73	13,240	4,635	13,240	0
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Mobile Home converted to Real Property on 07-01-2016 and added to the Secured Roll				0	0	13,240	4,635
1599216	3200036 DIETLEIN, ERIC G	5320 JON DR SUN VALLEY	5	4020	-148.43	12,712	4,450	12,712	0
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Mobile Home converted to Real Property June 30, 2016 and added to the Secured Roll				0	0	0	0
1597316	3109587 RITZ JR, PAUL S	175 DAISY MAE LN SUN VALLEY	3	4020	-120.41	10,119	3,542	10,119	0
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Mobile Home converted to Real Property on 07-01-2016 an added to the Secured Roll				0	0	10,119	3,542



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
January 24, 2017

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

Proposed tax change for 2016/2017 : -6,964.75

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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	
1586F16	556-581-07	MILLER, DUSTIN P & DANA E	18536 OUTPOST CT	5	4000	-139.87	32,600	11,410	32,600	11,410	
Prepared by: Jana Walters								213,257	74,640	200,678	70,237
Appraiser Submitted under NRS 361.768								0	0	0	0
Reviewed by: Stacy Etlinger									(0)		(0)
Senior Appraiser proposed value represents this correction.								245,857	86,050	233,278	81,647

1613F16	140-823-19	JORGENSEN, AMBER & LENARD	10891 PEBBLE HILL DR	2	1000	568.21	51,200	17,920	51,200	17,920	
Prepared by: Lora Zimmer								230,056	80,519	230,056	80,519
Office Assistant Submitted under NRS 361.765								0	0	0	0
Reviewed by: Lora Zimmer									(21,000)		(5,475)
Office Assistant Incorrect amount of exemption as was requested by the property owner was applied to this parcel for 2016/2017. Approval of this roll change request will correct this error.								281,256	77,440	281,256	92,964

Proposed tax change for 2015/2016 : -139.59

**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	Taxable Assessed	Taxable Assessed	
1586F15	556-581-07	MILLER, DUSTIN P & DANA E	18536 OUTPOST CT	5	4000	-139.59	26,500	9,275	26,500	9,275	
Prepared by: Jana Walters								208,879	73,108	196,573	68,800
Appraiser Submitted under NRS 361.768								0	0	0	0
Reviewed by: Stacy Etlinger									(0)		(0)
Senior Appraiser proposed value represents this correction.								235,379	82,383	223,073	78,075

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 _____, 2017

County Clerk

Chair, Board of County Commissioners



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
January 24, 2017

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

Proposed tax change for 2016/2017 : -6,964.75

Page 1 of 3

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1558F16	232-322-03 SATTERWHITE, KRIS M & CHRISTINA M	1775 DAKOTA RIDGE TRL	5	1011	-2213.09	72,170	25,260	72,170	25,260
	Prepared by: Ginny Sutherland	Submitted under NRS 361.768				747,522	261,633	574,761	201,166
	Appraiser	Explanation: Overassessment due to factual error - existence. The single family residence on this parcel was initially placed on the tax roll as a quality class 6.0 based on an exterior inspection while under construction. At the taxpayer's request, an interior inspection was done in September of 2016, at which time it was determined that the residence is a quality class 5.0. The proposed value represents this correction.				0	0	0	0
	Reviewed by: Steve Clement						(0)		(0)
	Senior Appraiser					819,692	286,892	646,931	226,426
1589F16	122-133-02 FISHER, MICHAEL A JR & SUSANNA	567 ALDEN LN	1	5200	-1433.28	300,000	105,000	300,000	105,000
	Prepared by: Jane Tung	Submitted under NRS 361.768				131,901	46,165	12,679	4,437
	Appraiser	Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was demolished on 8/1/16 per owner. It was verified by a field visit on 11/09/16. The new residence will not be completed in the 2016/2017 tax year. The proposed value represents the land value and the remaining driveway for the 2016/2017 roll year.				0	0	0	0
	Reviewed by: Gall Vice						(0)		(0)
	Senior Appraiser					431,901	151,165	312,679	109,437
1609F16	011-592-12 GORELICK INVESTMENT GROUP IV LLC	255 N SIERRA ST	3	1001	-1004.31	32,500	11,375	32,500	11,375
	Prepared by: Col Greener	Submitted under NRS 361.768				144,745	50,661	47,500	16,625
	Appraiser	Explanation: Overassessment due to factual error - existence. Subject property was severely damaged due to alleged construction defects and is currently involved in litigation. The damage rendered the residence uninhabitable for the entire 2016/2017 roll years and will remain uninhabitable until the litigation is resolved. The proposed value represents the 2016 sales price, which was deemed to be the market value considering the condition of the property and the unresolved litigation.				0	0	0	0
	Reviewed by: Steve Clement						(0)		(0)
	Senior Appraiser					177,245	62,036	80,000	28,000
1610F16	011-592-13 GORELICK INVESTMENT GROUP IV LLC	255 N SIERRA ST	3	1001	-979.68	32,500	11,375	32,500	11,375
	Prepared by: Col Greener	Submitted under NRS 361.768				141,604	49,561	47,500	16,625
	Appraiser	Explanation: Overassessment due to factual error - existence. Subject property was severely damaged due to alleged construction defects and is currently involved in litigation. The damage rendered the residence uninhabitable for the entire 2016/2017 roll years and will remain uninhabitable until the litigation is resolved. The proposed value represents the 2016 sales price, which was deemed to be the market value considering the condition of the property and the unresolved litigation.				0	0	0	0
	Reviewed by: Steve Clement						(0)		(0)
	Senior Appraiser					174,104	60,936	80,000	28,000