



WASHOE COUNTY ASSESSOR
Michael E. Clark

Cory Burke, C. A. E.
Chief Deputy Assessor
Rigo Lopez
Chief Property Appraiser

Roll Change Request 2016-2017
RCR 1-1 thru 1-27 Personal Property
Correction to Valuation NRS 361.345

We request that the Washoe County Board of Equalization make the following changes in valuation for the properties on the attached Exhibits A, B, C and D. Dollar amounts listed on the Exhibits represent Assessed Values.

Exhibit A lists two mobile/manufactured homes. The first home sustained damage prior to the July 1, 2016 lien date resulting in a reduction of value, the other was assessed as Personal Property in error and will be assessed as Real Property beginning roll year 2017/2018.

Exhibit B lists a church which was granted a Church & Chapels exemption per NRS 361.125 in late 2016.

Exhibit C lists commercial accounts that were incorrectly assessed as the result of clerical errors, reporting errors or business closure.

Exhibit D lists Aircraft stored outside of Washoe County.

Pursuant to NRS 361.345 (1) "...the county board of equalization may determine the valuation of any property assessed by the county assessor, and may change and correct any valuation found to be incorrect..." The Assessor requests the Washoe County Board of Equalization make the corrections in valuation to the personal property accounts enumerated in Exhibits A thru D.

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

2017 County Board of Equalization PERSONAL PROPERTY 1-1 thru 1-27 RCR's

Acct #	Name	Category	RCR #	Hearing Date	Tax Year	Curr AV	Prop AV	Note
3112060	MIRRIAM AUSTIN	MOBILE HOME	1-1	02/09/2017	2016	491	262	
3218698	ALEXANDER J & ANNAMARIE NEVAREZ	MOBILE HOME	1-2	02/09/2017	2016	44892	0	
2128374	CHRIST GOSPEL CHURCH OF RENO NV	COMMERCIAL	1-3	02/09/2017	2016	1632	0	TAX EXEMPT
2001292	GEMFIELD RESOURCES LTD	COMMERCIAL	1-4	02/09/2017	2016	1750	0	
2119985	CANOE HILL DESIGN AND EMBROIDERY	HOME-BASED	1-5	02/09/2017	2016	3150	9	
2162050	WORLD HEALTH CARE MANAGEMENT	COMMERCIAL	1-6	02/09/2017	2016	2660	0	
2127308	NRC ENVIRONMENTAL SERVICES	COMMERCIAL	1-7	02/09/2017	2016	32325	0	
5601177	STEPHEN MARCO	AIRCRAFT	1-8	02/09/2017	2016	9800	0	
2625074	CUSTOM PAINTING AND DECORATING	COMMERCIAL	1-9	02/09/2017	2016	34476	0	
2104665	GREAT BASIN WELDING SERVICES	COMMERCIAL	1-10	02/09/2017	2016	11639	0	
2243017	SHEPLERS 27	COMMERCIAL	1-11	02/09/2017	2016	18178	0	
2541074	GREAT BASIN MACHINE INC	COMMERCIAL	1-12	02/09/2017	2016	1508	0	
2211992	LA CARRETA TAQUERIA Y PUPUSERIA	COMMERCIAL	1-13	02/09/2017	2016	4900	0	
2229742	TOOL SOURCE WAREHOUSE INC	COMMERCIAL	1-14	02/09/2017	2016	17500	0	
5101218	SCRAF INC	AIRCRAFT	1-15	02/09/2017	2016	45500	0	
5601141	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	AIRCRAFT	1-16	02/09/2017	2016	60200	0	
5601144	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	AIRCRAFT	1-17	02/09/2017	2016	6125	0	
5601150	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	AIRCRAFT	1-18	02/09/2017	2016	8050	0	
5601153	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	AIRCRAFT	1-19	02/09/2017	2016	18550	0	
5601169	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	AIRCRAFT	1-20	02/09/2017	2016	35000	0	
5601171	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	AIRCRAFT	1-21	02/09/2017	2016	8750	0	
5601183	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	AIRCRAFT	1-22	02/09/2017	2016	24500	0	
5601223	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	AIRCRAFT	1-23	02/09/2017	2016	22400	0	
5601238	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	AIRCRAFT	1-24	02/09/2017	2016	8750	0	
5601030	333 RANCH LLC	AIRCRAFT	1-25	02/09/2017	2016	31794	0	
2207465	B & A CORE METALS	HOME-BASED	1-26	02/09/2017	2016	980	0	
2180950	JANIE JANDREAU	HOME-BASED	1-27	02/09/2017	2016	980	0	

Personal Property Exhibit A

Acct #	Name	Category	Protest Type	RCR #	Hearing Date	Tax Year	Curr AV	Prop AV	Note
3112060	MIRRIAM AUSTIN	MOBILE HOME	CORRECTION TO VALUATION 361.345 DEMOLISHED OR DAMAGED	1-1	02/09/2017	2016	\$ 491	\$ 262	MOBILE HOME WAS DAMAGED PRIOR TO LIEN DATE
3218698	ALEXANDER J & ANNAMARIE NEVAREZ	MOBILE HOME	CORRECTION TO VALUATION 361.345 INCORRECT ASSESSMENT	1-2	02/09/2017	2016	\$ 44,892	\$ 0	MH ASSESSED IN ERROR - DEALER REPORT OF SALE DATED AFTER JULY 1, 2016 LIEN DATE

Personal Property Exhibit B

Acct #	Name	Category	Protest Type	RCR #	Hearing Date	Tax Year	Curr AV	Prop AV	Note
2128374	CHRIST GOSPEL CHURCH OF RENO NV	COMMERCIAL	CORRECTION TO VALUATION 361.345 EXEMPT/ABATEMENT CORRECTION	1-3	02/09/2017	2016	\$ 1,632	\$ 1,632	APPROVED FOR CHURCHES AND CHAPELS EXEMPTON 361.125 ON OCTOBER 4, 2016
							Less Exemption Value	\$ 0	\$ (1,632)
							Net Assessed Value	\$ 1,632	\$ 0

Personal Property Exhibit C

Acct #	Name	Category	Protest Type	RCR #	Hearing Date	Tax Year	Curr AV	Prop AV	Note
2001292	GEMFIELD RESOURCES LTD	COMMERCIAL	CORRECTION TO VALUATION 361.345 INCORRECT ASSESSMENT	1-4	02/09/2017	2016	\$ 1,750	\$ 0	BUSINESS COLOCATED WITH AND ASSETS REPORTED ON ACCT 2450010 ELKO MINING GROUP LLC
2162050	WORLD HEALTH CARE MANAGEMENT	COMMERCIAL	CORRECTION TO VALUATION 361.345 INCORRECT ASSESSMENT	1-6	02/09/2017	2016	\$ 2,660	\$ 0	BUSINESS COLOCATED WITH AND ASSETS REPORTED ON ACCT 2101452 DIAZ AND GALT LLC
2119985	CANOE HILL DESIGN AND EMBROIDERY	HOME-BASED	CORRECTION TO VALUATION 361.345 INCORRECT ASSESSMENT	1-5	02/09/2017	2016	\$ 3,150	\$ 9	TAXPAYER REPORTED EQUIPMENT IN ERROR
2625074	CUSTOM PAINTING AND DECORATING	COMMERCIAL	CORRECTION TO VALUATION 361.345 INCORRECT ASSESSMENT	1-9	02/09/2017	2016	\$ 34,476	\$ 0	POSSESSORY INTEREST ACCOUNT SOLD FROM STATE TO TAXABLE ENTITY ON 05-31-2016 TO BE ASSESSED AS REAL PROPERTY
2127308	NRC ENVIRONMENTAL SERVICES	COMMERCIAL	CORRECTION TO VALUATION 361.345 OUT OF BUSINESS OR SOLD	1-7	02/09/2017	2016	\$ 32,325	\$ 0	BUSINESS CLOSED PRIOR TO JULY 1, 2016 LIEN DATE
2104665	GREAT BASIN WELDING SERVICES	COMMERCIAL	CORRECTION TO VALUATION 361.345 OUT OF BUSINESS OR SOLD	1-10	02/09/2017	2016	\$ 11,639	\$ 0	BUSINESS CLOSED PRIOR TO JULY 1, 2016 LIEN DATE
2243017	SHEPLERS 27	COMMERCIAL	CORRECTION TO VALUATION 361.345 OUT OF BUSINESS OR SOLD	1-11	02/09/2017	2016	\$ 18,178	\$ 0	BUSINESS CLOSED PRIOR TO JULY 1, 2016 LIEN DATE
2541074	GREAT BASIN MACHINE INC	COMMERCIAL	CORRECTION TO VALUATION 361.345 OUT OF BUSINESS OR SOLD	1-12	02/09/2017	2016	\$ 1,508	\$ 0	BUSINESS CLOSED PRIOR TO JULY 1, 2016 LIEN DATE
2207465	B & A CORE METALS	HOME-BASED	CORRECTION TO VALUATION 361.345 OUT OF BUSINESS OR SOLD	1-26	02/09/2017	2016	\$ 980	\$ 0	BUSINESS CLOSED PRIOR TO JULY 1, 2016 LIEN DATE
2180950	JANIE JANDREAU	HOME-BASED	CORRECTION TO VALUATION 361.345 OUT OF BUSINESS OR SOLD	1-27	02/09/2017	2016	\$ 980	\$ 0	BUSINESS CLOSED PRIOR TO JULY 1, 2016 LIEN DATE
2211992	LA CARRETA TAQUERIA Y PUPUSERIA	COMMERCIAL	CORRECTION TO VALUATION 361.345 DUPLICATE ACCOUNT	1-13	02/09/2017	2016	\$ 4,900	\$ 0	TAXPAYER REPORTED EQUIPMENT ON DUPLICATE ACCOUNT 2209621 EL PULGARCITO
2229742	TOOL SOURCE WAREHOUSE INC	COMMERCIAL	CORRECTION TO VALUATION 361.345 DUPLICATE ACCOUNT	1-14	02/09/2017	2016	\$ 17,500	\$ 0	TAXPAYER REPORTED EQUIPMENT ON DUPLICATE ACCOUNT 2300535

Personal Property Exhibit D

Acct #	Name	Category	Protest Type	RCR #	Hearing Date	Tax Year	Curr AV	Prop AV	Note
5101218	SCRAF INC	AIRCRAFT	CORRECTION TO VALUATION 361.345 OUT OF COUNTY	1-15	02/09/2017	2016	\$ 45,500	\$ 0	
5601141	AIRCRAFT PARTNER HOLDINGS INC TRUST	AIRCRAFT	CORRECTION TO VALUATION 361.345 OUT OF COUNTY	1-16	02/09/2017	2016	\$ 60,200	\$ 0	
5601144	AIRCRAFT PARTNER HOLDINGS INC TRUST	AIRCRAFT	CORRECTION TO VALUATION 361.345 OUT OF COUNTY	1-17	02/09/2017	2016	\$ 6,125	\$ 0	
5601150	AIRCRAFT PARTNER HOLDINGS INC TRUST	AIRCRAFT	CORRECTION TO VALUATION 361.345 OUT OF COUNTY	1-18	02/09/2017	2016	\$ 8,050	\$ 0	
5601153	AIRCRAFT PARTNER HOLDINGS INC TRUST	AIRCRAFT	CORRECTION TO VALUATION 361.345 OUT OF COUNTY	1-19	02/09/2017	2016	\$ 18,550	\$ 0	
5601169	AIRCRAFT PARTNER HOLDINGS INC TRUST	AIRCRAFT	CORRECTION TO VALUATION 361.345 OUT OF COUNTY	1-20	02/09/2017	2016	\$ 35,000	\$ 0	
5601171	AIRCRAFT PARTNER HOLDINGS INC TRUST	AIRCRAFT	CORRECTION TO VALUATION 361.345 OUT OF COUNTY	1-21	02/09/2017	2016	\$ 8,750	\$ 0	
5601183	AIRCRAFT PARTNER HOLDINGS INC TRUST	AIRCRAFT	CORRECTION TO VALUATION 361.345 OUT OF COUNTY	1-22	02/09/2017	2016	\$ 24,500	\$ 0	
5601223	AIRCRAFT PARTNER HOLDINGS INC TRUST	AIRCRAFT	CORRECTION TO VALUATION 361.345 OUT OF COUNTY	1-23	02/09/2017	2016	\$ 22,400	\$ 0	
5601238	AIRCRAFT PARTNER HOLDINGS INC TRUST	AIRCRAFT	CORRECTION TO VALUATION 361.345 OUT OF COUNTY	1-24	02/09/2017	2016	\$ 8,750	\$ 0	
5601030	333 RANCH LLC	AIRCRAFT	CORRECTION TO VALUATION 361.345 OUT OF COUNTY	1-25	02/09/2017	2016	\$ 31,794	\$ 0	
5601177	STEPHEN MARCO	AIRCRAFT	CORRECTION TO VALUATION 361.345 OUT OF COUNTY	1-8	02/09/2017	2016	\$ 9,800	\$ 0	

Clerk's list

ROLL CHANGE REQUESTS UNSECURED ROLL TAX YEAR 2016/2017

ROW #	IDENTIFIER	NAME	STATUS ADDRESS 1	CITY	TAX DISTRICT	MAIL ADDRESS 1	MAIL ADDRESS 2	MAIL ADDRESS 3	REASON FOR ROLL CHANGE	2016/2017 ASSESSED	2016/2017 TAXABLE	CORRECTED ASSESSED	CORRECTED TAXABLE	ESTIMATED TAX CHANGE	NTR	Revised Exempt	Net Revised & V	Note	
1-1	3112560	MIRIAM AUSTIN	480 REDWINE LN	FLANEGAN	8000	1841 LINCOLN HIGHWAY WEST		LARGENTON, PA 17627	CORRECTION TO VALUATION \$61 345 DEMOLISHED OR DAMAGED	491	1403	242	749	-	0	0	242		
1-2	3118498	ALEXANDER & ANNAMARIE NEWHAIZ	10110 REDWINE RD	RENO	4000	10510 REDWINE RD		RENO, NV 89506	CORRECTION TO VALUATION \$61 345 INCORRECT ASSESSMENT	44892	121364	0	0	-1481	0	0	0		
1-3	3128134	CHRIST GOSPEL CHURCH OF RENO NV	634 WILSON ST	RENO	1000	PO BOX 3718		SPARKS, NV 89432	CORRECTION TO VALUATION \$61 345 EXEMPT/ABATEMENT CORRECTION	1832	4663	0	0	-60	1832	1612	0	0	APPROVED FOR CHURCHES & CHARLES EXEMPTION 361.123.10.04.16
1-4	2001292	GEARFIELD RESOURCES LTD	230 S ROCK BLVD 30	RENO	1000	218 S ROCK BLVD 30		RENO, NV 89502	CORRECTION TO VALUATION \$61 345 INCORRECT ASSESSMENT	1750	5000	0	0	-64	1702	0	0		
1-5	3119983	CANDE HILL DESIGN AND LANDSCAPE	1735 DESERT MOUNTAIN DR	SPARKS	2000	1735 DESERT MOUNTAIN DR		SPARKS, NV 89436	CORRECTION TO VALUATION \$61 345 INCORRECT ASSESSMENT	3150	9000	9	28	115	0	0	9		
1-6	2182520	WORKSHOPS WITH CARE MANAGEMENT	443 MARSHAVE	RENO	1001	1255 MARSHAVE		RENO, NV 89509	CORRECTION TO VALUATION \$61 345 INCORRECT ASSESSMENT	2840	7610	0	0	-87	0	0	0		
1-7	3127528	MCC ENVIRONMENTAL SERVICES	800 BENNETT LN #2	RENO	1000	1625 FERRY POINT		ALAMOGADO, CA 94501	CORRECTION TO VALUATION \$61 345 OUT OF BUSINESS OR SOLD	32323	73227	0	0	-1183	0	0	0		
1-8	3601177	STEPHEN MARZU	RENO TANGEE AIRPORT	RENO	1000	3475 PIONEER DR		RENO, NV 89509	CORRECTION TO VALUATION \$61 345 OUT OF COUNTY	9800	28.000	0	0	-359	0	0	0		
1-9	2423074	CUSTOM PAINTING AND DECORATING	234 ELENORIE AVE	SPARKS	2000	234 ELENORIE AVE		SPARKS, NV 89431	CORRECTION TO VALUATION \$61 345 INCORRECT ASSESSMENT	34478	89302	0	0	-1242	0	0	0	0	POSSESSOR'S INTEREST ACCOUNT SOLD FROM STATE TO TAXABLE ENTITY ON 05.31.2016 TO BE ASSESSED AS REAL PROPERTY
1-10	2108463	GREAT BASIN WELDING SERVICES	405 WESTERN RD 29 37	RENO	1000	10633 RED PINE RD		RENO, NV 89506	CORRECTION TO VALUATION \$61 345 OUT OF BUSINESS OR SOLD	11819	33234	0	0	-426	0	0	0		
1-11	2242017	SHERRERS 27	235 E PLUMER LN	RENO	1002	PO BOX 4822206		DALLAS, TX 75280	CORRECTION TO VALUATION \$61 345 OUT OF BUSINESS OR SOLD	18178	33915	0	0	-443	0	0	0		
1-12	2341078	GREAT BASIN MACHINE INC	35 N EDISON WAY #40	RENO	1000	35 N EDISON WAY #40		RENO, NV 89502	CORRECTION TO VALUATION \$61 345 OUT OF BUSINESS OR SOLD	1508	4409	0	0	-179	0	0	0		
1-13	2218992	LG CARTER TAILOR W & PUPUSJENA	624 E PRATER HWY	SPARKS	2000	624 E PRATER HWY		SPARKS, NV 89431	CORRECTION TO VALUATION \$61 345 DUPLICATE ACCOUNT	4700	14000	0	0	-179	0	0	0		
1-14	2228742	TOOL SOURCE WAREHOUSE	3360 CAPITAL CT 102	RENO	1000	3360 CAPITAL CT # 102		RENO, NV 89502	CORRECTION TO VALUATION \$61 345 DUPLICATE ACCOUNT	17500	50000	0	0	-441	0	0	0		
1-15	3121118	SCAM INC	RENO TANGEE AIRPORT	RENO	1000	9122 DOUBLET DIAMOND Pkwy		RENO, NV 89521	CORRECTION TO VALUATION \$61 345 OUT OF COUNTY	45100	182000	0	0	-1665	0	0	0		
1-16	3601141	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	RENO TANGEE AIRPORT	RENO	1000	35 QUARTERHOUSE CIR		RENO, NV 89508	CORRECTION TO VALUATION \$61 345 OUT OF COUNTY	62000	120000	0	0	-2203	0	0	0		
1-17	3601144	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	RENO TANGEE AIRPORT	RENO	1000	35 QUARTERHOUSE CIR		RENO, NV 89508	CORRECTION TO VALUATION \$61 345 OUT OF COUNTY	6125	17500	0	0	-224	0	0	0		
1-18	3601150	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	RENO TANGEE AIRPORT	RENO	1000	35 QUARTERHOUSE CIR		RENO, NV 89508	CORRECTION TO VALUATION \$61 345 OUT OF COUNTY	8250	23000	0	0	-295	0	0	0		
1-19	3601139	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	RENO TANGEE AIRPORT	RENO	1000	35 QUARTERHOUSE CIR		RENO, NV 89508	CORRECTION TO VALUATION \$61 345 OUT OF COUNTY	18550	53000	0	0	-479	0	0	0		
1-20	3601149	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	RENO TANGEE AIRPORT	RENO	1000	35 QUARTERHOUSE CIR		RENO, NV 89508	CORRECTION TO VALUATION \$61 345 OUT OF COUNTY	35000	100000	0	0	-1281	0	0	0		
1-21	3601171	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	RENO TANGEE AIRPORT	RENO	1000	35 QUARTERHOUSE CIR		RENO, NV 89508	CORRECTION TO VALUATION \$61 345 OUT OF COUNTY	8750	23000	0	0	-320	0	0	0		
1-22	3601183	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	RENO TANGEE AIRPORT	RENO	1000	35 QUARTERHOUSE CIR		RENO, NV 89508	CORRECTION TO VALUATION \$61 345 OUT OF COUNTY	24500	70000	0	0	-897	0	0	0		
1-23	3601223	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	RENO TANGEE AIRPORT	RENO	1000	35 QUARTERHOUSE CIR		RENO, NV 89508	CORRECTION TO VALUATION \$61 345 OUT OF COUNTY	22400	64000	0	0	-820	0	0	0		
1-24	3601238	AIRCRAFT PARTNER HOLDINGS INC TRUSTEE	RENO TANGEE AIRPORT	RENO	1000	35 QUARTERHOUSE CIR		RENO, NV 89508	CORRECTION TO VALUATION \$61 345 OUT OF COUNTY	8730	23000	0	0	-320	0	0	0		
1-25	3601030	333 HANGSLIC	ATLANTIC AVIATION	RENO	1000	PO BOX 3883		RENO, NV 89503	CORRECTION TO VALUATION \$61 345 OUT OF COUNTY	31794	90841	0	0	-1144	0	0	0		
1-26	2207448	B & A CORE METALS	11580 OVERLAND RD	RENO	4000	11580 OVERLAND RD		RENO, NV 89506	CORRECTION TO VALUATION \$61 345 OUT OF BUSINESS OR SOLD	940	2800	0	0	-56	0	0	0		
1-27	2182930	JANIS LANGRISAU	3343 CORRAL DR	SUN VALLEY	4020	3343 CORRAL DR		SUN VALLEY, NV 89431	CORRECTION TO VALUATION \$61 345 OUT OF BUSINESS OR SOLD	900	2800	0	0	-56	0	0	0		