



WASHOE COUNTY ASSESSOR
Michael E. Clark

Cori Burke
Chief Deputy Assessor
Rigo Lopez.
Chief Property Appraiser

Roll Change Request 2022-2023
RCR 1-1 thru 1-21
Correction to Valuation 361-345

We request that the Washoe County Board of Equalization make the following changes in valuation for the properties on the attached spreadsheet.

For the 2022/2023 tax year, parcels in the LAAU neighborhood were appraised using the sales comparison method with sales and listings that took place prior to July 1, 2021. The Washoe County Assessor's Office received an inquiry from a property owner in this area, claiming that the land of his property exceeded full cash value. Therefore, a second review of current land sales and listings was conducted. Based on this review, it was determined that one of the sales used in the previous analysis was not an arms-length market value transaction. By using this sale in the first analysis, land values of properties with an SF and SF-1 unit type exceeded full cash value. According to NRS 361.227 sec 5; the computed taxable value of any property must not exceed its full cash value. Therefore, based on this analysis, a reduction should be applied to the land value of these properties. This will prevent all taxable values from exceeding full cash value as of July,1 2021. For a summary of all the properties affected by this recommendation, please see RCR 1-1 thru 1-21 attached hereto.

Prepared by: Sean Moses, Appraiser

Reviewed by: Steve Clement, Senior Appraiser

RCR Number	APN	NBC	TVImps	TVLand	TVTotal	New Const		Rec TVImps	Rec TVLand	Rec TVTotal	Rec New Const
RCR 1-1	084-090-03	LAAU		193404	193404				161170	161170	
RCR 1-2	084-090-04	LAAU	2020	386028	388048			2020	321690	323710	
RCR 1-3	084-090-05	LAAU	35190	115764	150954			35190	96470	131660	
RCR 1-4	084-090-10	LAAU	568991	899283	1468274			568991	681,275	1250266	
RCR 1-5	084-090-12	LAAU		340107	340107				283423	283423	
RCR 1-6	084-090-13	LAAU	3982	1579032	1583014			3982	1315860	1319842	
RCR 1-7	084-090-15	LAAU	380357	213505	593862			380357	177921	558278	
RCR 1-8	084-090-16	LAAU	114556	1043152	1157708			114556	938837	1053393	
RCR 1-9	084-090-28	LAAU	851376	700440	1551816			851376	583700	1435076	
RCR 1-10	084-090-29	LAAU	47864	240451	288315			47864	200376	248240	
RCR 1-11	084-090-30	LAAU	824002	789306	1613308			824002	657755	1481757	
RCR 1-12	084-090-33	LAAU	812631	532197	1344828			812631	385650	1198281	
RCR 1-13	084-090-34	LAAU		388482	388482				323735	323735	
RCR 1-14	084-090-37	LAAU	798928	1470150	2269078			798928	1323135	2122063	
RCR 1-15	084-090-38	LAAU	45527	100256	145783			45527	83546	129073	
RCR 1-16	084-090-41	LAAU	202193	1105553	1307746			202193	921294	1123487	
RCR 1-17	084-090-44	LAAU		425982	425982				354985	354985	
RCR 1-18	084-090-46	LAAU	1108647	669082	1777729			1108647	557568	1666215	
RCR 1-19	084-090-48	LAAU	6995226	1352538	8347764			6995226	980100	7975326	
RCR 1-20	084-191-04	LAAU	15992	51092	67084			15992	42576	58568	
RCR 1-21	084-370-01	LAAU	4067018	4247100	8314118			4067018	3822390	7889408	