



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: April 14, 2015

DATE: March 25, 2015
TO: Board of County Commissioners
FROM: Mark Stafford, Senior Appraiser, Assessor
(775) 328-2219, mstafford@washoecounty.us

THROUGH: Michael E. Clark, Washoe County Assessor

SUBJECT: Roll change requests for errors discovered for the 2014/15, 2013/14, 2012/13, and 2011/12 unsecured tax rolls and authorize Chairman to execute the changes described in Exhibit A and further direct the Washoe County Treasurer to correct the error(s). [cumulative amount of reduction \$12,647.34] (All Commission Districts.).

SUMMARY

NRS 361.765 provides for the correction of clerical or typographical errors by the County Commissioners whenever an incorrect assessment of real or personal property appears on the tax roll. The attached Exhibit(s) lists accounts where the personal property assessment is to be corrected due to clerical or typographical errors made for the 2014/15, 2013/14, 2012/13, and 2011/12 roll years.

Strategic Objective supported by this item: This promotes transparency in government and financial accountability.

PREVIOUS ACTION

The Washoe County Board of Commissioners have approved many such roll change requests correcting errors appearing on the tax roll.

BACKGROUND

Pursuant to Nevada Revised Statute (NRS) Chapter 361 the County Assessor is required to discover, list, and value all real and personal property within the County as of July 1 each tax year. NRS Chapter 361 also allows for various methods of providing relief to the taxpayer when incorrect assessments are discovered.

AGENDA ITEM # 5B



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
April 14, 2015

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -1,912.86

Page 1 of 4

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed	
1325014	2300461	COLINX LLC	695 VISTA BLVD #103 SPARKS	4	2005	-926.05	528,573	184,999	456,277	159,697	
Prepared by: Jane Tung Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser								0	0	0	0
Explanation: Two Items, High Bay Light Fixtures and MC9090 Scanners (6), were entered with incorrect acquisition year 2014 in error.								528,573	184,999	456,277	159,697

1319514	5600669	RENO-TAHOE AIRPORT	Submitted under NRS 361.765	3	1005	-390.71	30,500	10,675	0	0	
Prepared by: Jane Tung Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser								0	0	0	0
Explanation: Aircraft was already assessed in Nevada County CA.								30,500	10,675	0	0

1313014	2100437	PROTO FAB INC	685 E GLENDALE AVE SPARKS	4	2005	-234.82	401,903	140,671	383,585	134,255	
Prepared by: Jane Tung Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser								0	0	0	0
Explanation: The leased item, Maximal Forklift, acquired in 2012 for \$23,962 was assessed to both lessor GE Capital and the lessee, Photo Fab.								401,903	140,671	383,585	134,255

1318514	5600278	ROLLING THUNDER AIRPORT	Submitted under NRS 361.765	5	9400	-166.53	15,250	5,338	0	0	
Prepared by: Jane Tung Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser								0	0	0	0
Explanation: Aircraft was already assessed in Nevada County CA.								15,250	5,338	0	0



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 April 14, 2015

ROLL CHANGE REQUESTS UNSECURED
ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -1,912.86 Page 2 of 4

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1329414	5600101	924 DORCEY DR INCLINE VILLAGE	1	5200	-120.58	10,000	3,500	0	0
Submitted under NRS 361.765									
Explanation: Overassessment due to clerical error. Estimated per 361.265(4) Treasurer's Office discovered the aircraft was damaged substantially due to an accident in 2011 resulting in fatality of the pilot.									

Prepared by: Teresa Olson
 Principal Property Auditor - Appraiser
 Reviewed by: Mark Stafford
 Senior Appraiser

1317114	2188091	BLUE SKY TRACTOR SERVICE	2	4000	-74.17	6,540	2,289	0	0
Submitted under NRS 361.765									
Explanation: Prior owner sold the business in 4/2013 to Garry Hawes who plans on starting in 2015. There should not be any 2014 assessment.									

Prepared by: Jane Tung
 Principal Account Clerk
 Reviewed by: Mark Stafford
 Senior Appraiser

ROLL CHANGE REQUESTS UNSECURED
ROLL
TAX YEAR 2013/2014

Proposed tax change for 2013/2014 : -6,318.20

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1295013	2161179	CAUGHLIN RANCH FETAL IMAGING CTR	2	1015	-2,256.43	194,461	68,062	18,317	6,411
Submitted under NRS 361.765									
Explanation: Double assessment due to clerical error. Tow ultrasound machines acquired in 2012 were also assessed in the lessor account 2190212.									

Prepared by: Jane Tung
 Principal Account Clerk
 Reviewed by: Mark Stafford
 Senior Appraiser

1310513	5101182	85 LONESOME POLECAT LN WASHOE VALLEY	2	6000	-1,644.42	145,000	50,750	0	0
Submitted under NRS 361.765									
Explanation: Aircraft was already assessed in Lassen County.									

Prepared by: Jane Tung
 Principal Account Clerk
 Reviewed by: Mark Stafford
 Senior Appraiser



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
April 14, 2015

**ROLL CHANGE REQUESTS
UNSECURED ROLL
TAX YEAR 2013/2014**

Proposed tax change for 2013/2014 : -6,318.20 Page 3 of 4

RCR # PARCEL/PPID NAME
1324013 2305048 LEVITON MANUFACTURING COMPANY INC
 Prepared by: Jane Tung
 Principal Account Clerk
 Reviewed by: Mark Stafford
 Senior Appraiser

SITUS ADDRESS COMMISSION DISTRICT TAX TAX \$
 96 ISIDOR CT 4 4000 -1,276.67
 SPARKS

Submitted under NRS 361.765
 Explanation: The item County BP11-0573 BACK UP GENERATOR for \$129,508 was double assessed. It was already reported and assessed in the other item described as MACHINES & EQUIP acquired in 2010 for \$141,163.

	CURRENT	PROPOSED
	Taxable Assessed	Taxable Assessed
Personal Property	1,250,395	437,640 1,137,825
Exempt/Abate	0	0
Total	1,250,395	437,640 1,137,825 398,239

1320013 2440030 FEDEX FREIGHT WEST INC #177
 Prepared by: Jane Tung
 Principal Account Clerk
 Reviewed by: Mark Stafford
 Senior Appraiser

SITUS ADDRESS COMMISSION DISTRICT TAX TAX \$
 1750 INDUSTRIAL WAY SPARKS 3 2015 -898.47

Submitted under NRS 361.765
 Explanation: Revised assessment per TMA audit result.

	CURRENT	PROPOSED
	Taxable Assessed	Taxable Assessed
Personal Property	603,564	211,243 532,565
Exempt/Abate	0	0
Total	603,564	211,243 532,565 186,398

1323013 2300633 JARDEN TECHNICAL APPAREL
 Prepared by: Jane Tung
 Principal Account Clerk
 Reviewed by: Mark Stafford
 Senior Appraiser

SITUS ADDRESS COMMISSION DISTRICT TAX TAX \$
 12995 ECHO CT #100 RENO 5 1040 -242.21

Submitted under NRS 361.765
 Explanation: Revised assessment per TMA audit result.

**ROLL CHANGE REQUESTS
UNSECURED ROLL
TAX YEAR 2012/2013**

Proposed tax change for 2012/2013 : -3,927.78

	CURRENT	PROPOSED
	Taxable Assessed	Taxable Assessed
Personal Property	807,808	282,735 788,905
Exempt/Abate	0	0
Total	807,808	282,735 788,905 276,117

RCR # PARCEL/PPID NAME
1296012 2161179 CAUGHILIN RANCH FETAL IMAGING CTR
 Prepared by: Jane Tung
 Principal Account Clerk
 Reviewed by: Mark Stafford
 Senior Appraiser

SITUS ADDRESS COMMISSION DISTRICT TAX TAX \$
 6502 S MCCARRAN BLVD NO 108 RENO 2 1015 -3,761.10

Submitted under NRS 361.765
 Explanation: Double assessment due to clerical error. Two ultrasound machines acquired in 2012 were also assessed in the lessor account 2190212.

	CURRENT	PROPOSED
	Taxable Assessed	Taxable Assessed
Personal Property	313,658	109,780 20,082
Exempt/Abate	0	0
Total	313,658	109,780 20,082 7,029



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
April 14, 2015

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2012/2013

Proposed tax change for 2012/2013 : -3,927.78

Page 4 of 4

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
1309712	2922855	MRK LEASING	VARIOUS SPARKS	4	2000	-134.98	10,665	3,732	0	0	
Prepared by: Jane Tung Principal Account Clerk							0	0	0	0	0
Reviewed by: Mark Stafford Senior Appraiser							10,665	3,732	0	0	0
Explanation: Leases were sold to GE Capital before the lien date.											

1322012	2300633	JARDEN TECHNICAL APPAREL	12995 ECHO CT NO 100 RENO	5	1040	-31.70	868,620	304,019	866,151	303,153	
Prepared by: Jane Tung Principal Account Clerk							0	0	0	0	0
Reviewed by: Mark Stafford Senior Appraiser							868,620	304,019	866,151	303,153	303,153
Explanation: Revised assessment per TMA audit result.											

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2011/2012

Proposed tax change for 2011/2012 : -488.50

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
1321011	2300633	JARDEN TECHNICAL APPAREL	12995 ECHO CT NO 100 RENO	5	1040	-488.50	416,526	145,780	378,231	132,381	
Prepared by: Jane Tung Principal Account Clerk							0	0	0	0	0
Reviewed by: Mark Stafford Senior Appraiser							416,526	145,780	378,231	132,381	132,381
Explanation: Revised assessment per TMA audit result.											

Total Tax \$ change: -12,647.34

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 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 _____, 2015

County Clerk

Chairman, Board of County Commissioners