



WASHOE COUNTY

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DA -
Risk Mgt _____
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STAFF REPORT BOARD MEETING DATE: June 23, 2015

DATE: June 3, 2015
TO: Board of County Commissioners
FROM: Ivy Deizel, Department Systems Support Analyst, Data Management
328-2273, idiezel@washoecounty.us
THROUGH: Michael E. Clark, Washoe County Assessor
SUBJECT: Approve roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$12,045.71]. (Parcels are in various Commission Districts)

SUMMARY

Roll change requests for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 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: This promotes transparency in government and financial accountability.

PREVIOUS ACTION

The Washoe County Board of County Commissioners have 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 assessment rolls as a result of a factual error under NRS

AGENDA ITEM # 513

361.768 or as a result of a mathematical, clerical, or typographical error under NRS 361.765 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.

The Assessor has found that the correct, and most expedient, administrative remedy for these types of errors on the parcels listed in the attached exhibit is to submit a request to the Washoe County Board of County Commissioners under NRS 361.768 and NRS 361.765.

FISCAL IMPACT

The decrease in property tax revenue attributable to the changes in value as listed in the attached Exhibit(s) is \$12,045.71.

RECOMMENDATION

It is recommended that the Board of County Commissioners, pursuant to NRS 361.768 and NRS 361.765, approve the roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$12,045.71].

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 361.768 and NRS 361.765, approve the roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$12,045.71].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Proposed tax change for 2014/2015 : -4,205.69

Exhibit A
 June 23, 2015

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	Taxable Assessed	Taxable Assessed
1337F14	009-112-06	FLANGAS FAMILY TRUST	4440 CANYON DR	1	4005	-2600.65	67,600	23,660	67,600	23,660
Prepared by: Ginny Sutherland Appraiser Reviewed by: Cori Burke Senior Appraiser Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. This parcel has been incorrectly valued as having 240 units of exterior staircase. There is no exterior staircase on this property. The proposed improvement value reflects the correction of this error.							453,060	158,571	228,818	80,087
							0	0	0	0
								(0)		(0)
							520,660	182,231	296,418	103,747
1338F14	039-581-06	SCHAEFER FAMILY TRUST, WALTER & MARIE	1670 CATHERINE WAY	1	1005	-910.39	31,600	11,060	31,600	11,060
Prepared by: Ginny Sutherland Appraiser Reviewed by: Cori Burke Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. Fire destroyed this residence on November 15, 2014. The residence was in existence 38% of the tax year. The proposed value reflects the prorated improvement value for the number of days in existence in the 2014 assessment year.							116,237	40,683	43,629	15,271
							0	0	0	0
								(0)		(0)
							147,837	51,743	75,229	26,331
1340F14	087-045-05	LEWIS, RICHARD E & DONNA R	17875 E ASPEN CIR	5	4000	-234.89	26,000	9,100	26,000	9,100
Prepared by: Jana Spoor Appraiser Reviewed by: Gail Vice Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error in existence. Manufactured Home Trip permit was issued August 8, 2014 and a site inspection on September 18, 2014 confirms home was removed. Using August 8, 2014, the actual date of demolition as stated by the trip permit, the proposed value represents the prorated improvement value for the portion of the 2014 roll year the home was on the parcel.							23,121	8,092	2,407	843
							0	0	0	0
								(0)		(0)
							49,121	17,192	28,407	9,943
1341F14	008-241-04	LORTON, GEORGE E	555 E 4TH ST	3	1025	-147.56	43,500	15,225	43,500	15,225
Prepared by: Cori Burke Senior Appraiser Reviewed by: Ron Sauer Chief Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. Based upon a physical inspection of the property on April 16, 2015, it was determined the correct story height for the subject building is 11 feet. The subject building has been assessed as having a 15 foot story height. The proposed improvement value reflects the correction of this error.							144,245	50,486	132,726	46,455
							0	0	0	0
								(0)		(0)
							187,745	65,711	176,226	61,680
1333F14	520-231-11	FORBESS, THOMAS et al	3298 TEN MILE DR	4	2000	-91.5	52,780	18,473	52,780	18,473
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. This property owner qualifies to receive a Veteran Exemption for the 2014/2015 fiscal year. Due to a clerical error this exemption does not appear on the Assessor's records for 2014/2015. Approval of this roll change request will correct this error.							212,181	74,263	212,181	74,263
							0	0	0	0
								(0)		(2,500)
							264,961	92,736	264,961	90,236



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 June 23, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2013/2014

Proposed tax change for 2013/2014 : -2,782.58

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1337F13	009-112-06	FLANGAS FAMILY TRUST	4440 CANYON DR	1	4005	-2524.92	49,100	17,185	49,100	17,185
Prepared by: Ginny Sutherland Appraiser Reviewed by: Cori Burke Senior Appraiser							0	0	0	0
Explanation: Overassessment due to factual error. This parcel has been incorrectly valued as having 240 units of exterior staircase. There is no exterior staircase on this property. The proposed improvement value reflects the correction of this error.							0	(0)	0	(0)
1341F13	008-241-04	LORTON, GEORGE E	555 E 4TH ST	3	1025	-164.07	54,375	19,031	54,375	19,031
Prepared by: Cori Burke Senior Appraiser Reviewed by: Ron Sauer Chief Appraiser							0	0	0	0
Explanation: Overassessment due to factual error - existence. Based upon a physical inspection of the property on April 16, 2015, it was determined the correct story height for the subject building is 11 feet. The subject building has been assessed as having a 15 foot story height. The proposed improvement value reflects the correction of this error.							0	(0)	0	(0)
1326F13	085-242-11	ALVARADO, MARIA et al	5605 DUCLERCQUE WAY	3	4025	-93.59	20,000	7,000	20,000	7,000
Prepared by: Jana Spoor Appraiser Reviewed by: Gail Vice Senior Appraiser							0	0	0	0
Explanation: Overassessment due to factual error - existence. According to the Truckee Meadows Fire Protection District and verified by physical inspection, the manufactured/mobile home located on this parcel was severely damaged by fire on March 16, 2014. The damage rendered the residence uninhabitable for the remainder of the roll year. Using March 16, 2014, as the date of the damaged, the proposed value represents the prorated improvement value for the portion of the 2013 roll year the building existed.							0	(0)	0	(0)
Total							195,082	68,278	182,274	63,796

Proposed tax change for 2012/2013 : -2,670.76

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2012/2013

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1337F12	009-112-06	FLANGAS FAMILY TRUST	4440 CANYON DR	1	4005	-2520.47	49,100	17,185	49,100	17,185
Prepared by: Ginny Sutherland Appraiser Reviewed by: Cori Burke Senior Appraiser							0	0	0	0
Explanation: Overassessment due to factual error. This parcel has been incorrectly valued as having 240 units of exterior staircase. There is no exterior staircase on this property. The proposed improvement value reflects the correction of this error.							0	(0)	0	(0)
Total							505,222	176,828	283,000	99,050

OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK



Exhibit A
 June 23, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2012/2013

Proposed tax change for 2012/2013 : -2,670.76

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1341F12	008-241-04	LORTON, GEORGE 555 E 4TH ST E		3	1025	-150.29	54,375	19,031	54,375	19,031
		Submitted under NRS 361.768								
		Prepared by: Cori Burke								
		Senior Appraiser								
		Reviewed by: Ron Sauer								
		Chief Appraiser								
		Explanation: Overassessment due to factual error - existence. Based upon a physical inspection of the property on April 16, 2015, it was determined the correct story height for the subject building is 11 feet. The subject building has been assessed as having a 15 foot story height. The proposed improvement value reflects the correction of this error.								
		Improvements					137,191	48,017	125,123	43,794
		Personal Property					0	0	0	0
		Exemption (minus)						(0)		(0)
		Total					191,566	67,048	179,498	62,825

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2011/2012

Proposed tax change for 2011/2012 : -2,386.68

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1337F11	009-112-06	FLANGAS FAMILY TRUST	4440 CANYON DR	1	4005	-2306.79	100,400	35,140	100,400	35,140
		Submitted under NRS 361.768								
		Prepared by: Ginny Sutherland								
		Appraiser								
		Reviewed by: Cori Burke								
		Senior Appraiser								
		Explanation: Overassessment due to factual error. This parcel has been incorrectly valued as having 240 units of exterior staircase. There is no exterior staircase on this property. The proposed improvement value reflects the correction of this error.								
		Improvements					431,058	150,870	223,271	78,145
		Personal Property					0	0	0	0
		Exemption (minus)						(0)		(0)
		Total					531,458	186,010	323,671	113,285

1341F11	008-241-04	LORTON, GEORGE 555 E 4TH ST E		3	1025	-79.89	54,375	19,031	54,375	19,031
		Submitted under NRS 361.768								
		Prepared by: Cori Burke								
		Senior Appraiser								
		Reviewed by: Ron Sauer								
		Chief Appraiser								
		Explanation: Overassessment due to factual error - existence. Based upon a physical inspection of the property on April 16, 2015, it was determined the correct story height for the subject building is 11 feet. The subject building has been assessed as having a 15 foot story height. The proposed improvement value reflects the correction of this error.								
		Improvements					126,055	44,119	119,792	41,928
		Personal Property					0	0	0	0
		Exemption (minus)						(0)		(0)
		Total					180,430	63,150	174,167	60,959

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:

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Dated this _____ day of _____, 2015

County Clerk

Chairman, Board of County Commissioners