



WASHOE COUNTY

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CM/ACM _____
 Finance mm
 DA —
 Risk Mgt —
 HR —
 Other —

STAFF REPORT

BOARD MEETING DATE: October 27, 2015

DATE: October 7, 2015
TO: Board of County Commissioners
FROM: Ivy Diezel, 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 361.765 and/or NRS 361.768, for errors discovered for the 2012/2013, 2013/2014, 2014/2015 and 2015/2016 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 \$12,025.90]. (Parcels are in various Commission Districts)

SUMMARY

Roll change requests for errors discovered for the 2012/2013, 2013/2014, 2014/2015 and 2015/2016 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 mathematical, clerical, or

AGENDA ITEM # 5F1

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.

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 361.765 and NRS 361.768.

FISCAL IMPACT

The decrease in property tax revenue attributable to the changes in value as listed in the attached Exhibit(s) is \$12,025.90.

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 2012/2013, 2013/2014, 2014/2015 and 2015/2016 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 \$12,025.90].

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 2012/2013, 2013/2014, 2014/2015 and 2015/2016 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 \$12,025.90].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
October 27, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -4,759.63

Page 2 of 3

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT Taxable Assessed	PROPOSED Taxable Assessed
1405F14	023-361-02	HURLEY, BRIAN Submitted under NRS 361.768	1	1005	-220.59	26,600	26,600
		Prepared by: Linda Lambert				9,310	9,310
		Explanation: Overassessment due to factual error. The single family residence located on this parcel was costed as 2,500 square feet of gross living area in error. Based on a field inspection done 08/03/15, it was determined that the correct gross living area is 2,084 square feet. The proposed value represents this correction.				147,645	130,427
		Reviewed by: Cori Burke				0	0
		Senior Appraiser				(0)	(0)
						174,245	157,027
						60,986	54,960

Proposed tax change for 2013/2014 : -1,288.77

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2013/2014

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT Taxable Assessed	PROPOSED Taxable Assessed
1404F13	018-351-06	OUELLETTE 2008 TRUST, LOREN & GAYLA Submitted under NRS 361.768	1	1005	-1066.05	69,590	69,590
		Prepared by: Cori Burke				24,357	24,357
		Senior Appraiser				458,729	362,071
		Explanation: Overassessment due to factual error. At the time of construction this home was valued as a quality class 5.5 residence. Other residences in the neighborhood were constructed by the same builder with the same floor plan and quality of materials and were valued as quality class 4.5 residences. This roll change request will correct the overassessment for the 2013/14 tax year.				0	0
		Reviewed by: Ron Sauer				(0)	(0)
		Chief Appraiser				528,319	431,661
						184,912	151,082

Proposed tax change for 2012/2013 : -1,272.56

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2012/2013

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT Taxable Assessed	PROPOSED Taxable Assessed
1404F12	018-351-06	OUELLETTE 2008 TRUST, LOREN & GAYLA Submitted under NRS 361.768	1	1005	-1034.92	65,250	65,250
		Prepared by: Cori Burke				22,837	22,837
		Senior Appraiser				405,593	322,914
		Explanation: Overassessment due to factual error. At the time of construction this home was valued as a quality class 5.5 residence. Other residences in the neighborhood were constructed by the same builder with the same floor plan and quality of materials and were valued as quality class 4.5 residences. This roll change request will correct the overassessment for the 2012/13 tax year.				0	0
		Reviewed by: Ron Sauer				(0)	(0)
		Chief Appraiser				470,843	388,164
						164,795	135,857



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 October 27, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2012/2013

Proposed tax change for 2012/2013 : -1,272.56 Page 3 of 3

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable	Assessed
1405F12	023-361-02	HURLEY, BRIAN	3515 GIBALTAR DR	1	1005	-237.64	21,490	7,521	21,490	7,521
		Submitted under NRS 361.768								
		Explanation: Overassessment due to factual error. The single family residence located on this parcel was costed as 2,500 square feet of gross living area in error. Based on a field inspection done 08/03/15, it was determined that the correct gross living area is 2,084 square feet. The proposed value represents this correction.								
		Prepared by: Linda Lambert Appraiser					147,078	51,477	128,528	44,985
		Reviewed by: Cori Burke Senior Appraiser					0	0	0	0
								(0)		(0)
							168,568	58,998	150,018	52,506

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 _____, 2015

 County Clerk

 Chairman, Board of County Commissioners