



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: April 26, 2016

DATE: April 6, 2016
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 Chair to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$26,760.91]. (Parcels are in Commission Districts 1, 2, 3, 4, 5)

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: Stewardship of our community

PREVIOUS ACTION

The Washoe County Board of County Commissioners has 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 typographical error under NRS 361.765 or as the result of a factual error under NRS

AGENDA ITEM # 5C

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 exhibits 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 Exhibits is \$26,760.91.

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 \$26,760.91].

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 \$26,760.91].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
April 26, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -7,247.72

Page 1 of 7

| RCR # | PARCEL/PPID | NAME | SITUS ADDRESS | COMMISSION DISTRICT | TAX DISTRICT | TAX \$ CHANGE | CURRENT | | PROPOSED | |
|---------|--------------|------------------------------|--|---------------------|--------------|---------------|------------------|------------------|------------------|------------------|
| | | | | | | | Taxable Assessed | Taxable Assessed | Taxable Assessed | Taxable Assessed |
| 1464F15 | 080-322-09 | SHELTON, ROBERT L & LINDA A | 11890 CHESAPEAKE DR | 5 | 4000 | -1866.38 | 25,700 | 8,995 | 25,700 | 8,995 |
| | Prepared by: | Stacy Ettinger | Submitted under NRS 361.768 | | | | | | | |
| | Appraiser | | Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as having 256 wood stairs in error. The correct number of wood stairs is one. The proposed value represents this correction. | | | | | | | |
| | Reviewed by: | Gail Vice Senior Appraiser | | | | | | | | |
| 1462F15 | 012-121-60 | TINA E ROSEN FAMILY LTD PTSP | 781 MILL ST | 3 | 1000 | -1353.22 | 145,981 | 51,093 | 145,981 | 51,093 |
| | Prepared by: | Ginny Sutherland | Submitted under NRS 361.768 | | | | | | | |
| | Appraiser | | Explanation: Overassessment due to factual error - existence. This property was incorrectly valued with 150 sets of stairs when there is actually one set of stairs. The proposed improvement value reflects the correction of this error. | | | | | | | |
| | Reviewed by: | Cori Burke Senior Appraiser | | | | | | | | |
| 1460F15 | 240-021-03 | EMIGRANT STORAGE LLC | 2550 BOYNTON LN | 2 | 1000 | -1188.91 | 298,028 | 104,310 | 298,028 | 104,310 |
| | Prepared by: | Wendy Jackins | Submitted under NRS 361.768 | | | | | | | |
| | Appraiser | | Explanation: Overassessment due to factual error-existence. The stairs located on this parcel should be costed as one unit and were entered as 76 units in error. Based on a quality control review done 03/10/16, it was determined that the correct number of units for the stairs is one unit. The proposed value represents this correction. | | | | | | | |
| | Reviewed by: | Cori Burke Senior Appraiser | | | | | | | | |
| 1461F15 | 035-301-17 | GOMES TRUST, SUSAN E | 1410 SPANISH SPRINGS RD | 4 | 2000 | -884.12 | 39,695 | 13,893 | 39,695 | 13,893 |
| | Prepared by: | Stacy Ettinger | Submitted under NRS 361.768 | | | | | | | |
| | Appraiser | | Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as having 42 concrete stairs in error. The correct number of concrete stairs is one. The proposed value represents this correction. | | | | | | | |
| | Reviewed by: | Gail Vice Senior Appraiser | | | | | | | | |
| | | | | | | | 270,617 | 94,716 | 111,071 | 38,874 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | (0) | | (0) |
| | | | | | | | 296,317 | 103,711 | 136,771 | 47,869 |
| | | | | | | | 287,139 | 100,499 | 181,520 | 63,531 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | (0) | | (0) |
| | | | | | | | 433,120 | 151,592 | 327,501 | 114,624 |
| | | | | | | | 274,570 | 96,099 | 181,774 | 63,620 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | (0) | | (0) |
| | | | | | | | 572,598 | 200,409 | 479,802 | 167,930 |
| | | | | | | | 178,770 | 62,569 | 104,703 | 36,646 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | (0) | | (0) |
| | | | | | | | 218,465 | 76,463 | 144,398 | 50,539 |



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
April 26, 2016

ROLL CHANGE REQUESTS SECURED

Proposed tax change for 2015/2016 : -7,247.72 Page 2 of 7

**ROLL
TAX YEAR 2015/2016**

| RCR # | PARCEL/PPID | NAME | SITUS ADDRESS | COMMISSION DISTRICT | TAX DISTRICT | TAX \$ CHANGE | CURRENT | | PROPOSED | | |
|--|-------------|---|-------------------|---------------------|--------------|---------------|----------|---------|----------|---------|---------|
| | | | | | | | Assessed | Taxable | Assessed | Taxable | |
| 1459F15 | 039-141-48 | HYDE TRUST, LINDA J | 8295 MESA PARK RD | 1 | 4000 | -718.71 | 55,260 | 19,341 | 55,260 | 19,341 | |
| Prepared by: Ginny Sutherland Appraiser Reviewed by: Cori Burke Senior Appraiser | | | | | | | | 483,780 | 169,323 | 411,435 | 144,002 |
| Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. This property was incorrectly valued with 40 sets of stairs when there is actually one set of stairs. The proposed improvement value reflects the correction of this error. | | | | | | | | 0 | 0 | 0 | 0 |
| Reviewed by: Cori Burke Senior Appraiser | | | | | | | | | (0) | | (0) |
| Total | | | | | | | | 539,040 | 188,664 | 466,695 | 163,343 |
| 1463F15 | 011-202-09 | WILLIAMS, CHRISTOPHER T et al | 619 NIXON AVE | 1 | 1000 | -620.75 | 58,995 | 20,648 | 58,995 | 20,648 | |
| Prepared by: Ken Johns Appraiser Reviewed by: Cori Burke Senior Appraiser | | | | | | | | 126,700 | 44,345 | 77,746 | 27,211 |
| Submitted under NRS 361.768 Explanation: Overassessment due to factual error. It was discovered that this single family home has been assessed for 72 concrete stairways rather than one. This roll change will adjust the taxable value accordingly. | | | | | | | | 0 | 0 | 0 | 0 |
| Reviewed by: Cori Burke Senior Appraiser | | | | | | | | | (0) | | (0) |
| Total | | | | | | | | 185,695 | 64,993 | 136,741 | 47,859 |
| 1469F15 | 020-022-18 | ROSE, RICHARD M | 220 E GROVE ST | 3 | 1002 | -340.47 | 38,100 | 13,335 | 38,100 | 13,335 | |
| Prepared by: Ken Johns Appraiser Reviewed by: Cori Burke Senior Appraiser | | | | | | | | 59,322 | 20,763 | 26,806 | 9,382 |
| Submitted under NRS 361.768 Explanation: Overassessment due to factual error. On November 22, 2015 the three-plex that occupies this lot sustained substantial damage from an arson-caused fire, rendering the structure uninhabitable. The proposed taxable improvement value represents the prorated portion of the assessment when the dwelling was habitable plus the taxable value of improvements on the lot which were not effected by the fire. | | | | | | | | 0 | 0 | 0 | 0 |
| Reviewed by: Cori Burke Senior Appraiser | | | | | | | | | (0) | | (0) |
| Total | | | | | | | | 97,422 | 34,098 | 64,906 | 22,717 |
| 1465F15 | 039-148-02 | CHEWJALEARN, CHINNAPOONG & NICOLE M et al | 175 ELEANOR AVE | 5 | 4011 | -275.16 | 61,400 | 21,490 | 61,400 | 21,490 | |
| Prepared by: Ginny Sutherland Appraiser Reviewed by: Cori Burke Senior Appraiser | | | | | | | | 318,324 | 111,413 | 290,395 | 101,638 |
| Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. A physical inspection of this property was done on 3/24/16. Upon this inspection several errors were noted regarding the improvements on the property, including the square footage of loft area and one of the detached garages. The errors have been corrected and the proposed improvement value reflects the correction of these errors. | | | | | | | | 0 | 0 | 0 | 0 |
| Reviewed by: Cori Burke Senior Appraiser | | | | | | | | | (2,560) | | (2,560) |
| Total | | | | | | | | 379,724 | 130,343 | 351,795 | 120,568 |



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
April 26, 2016

**ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015**

Proposed tax change for 2014/2015 : -6,657.44

| RCR # | PARCEL/PPID NAME | SITUS ADDRESS | COMMISSION DISTRICT | TAX DISTRICT | TAX \$ CHANGE | CURRENT | | PROPOSED | |
|-------------------------------|--|-------------------------|---------------------|--------------|---------------|------------------|------------------|------------------|------------------|
| | | | | | | Taxable Assessed | Taxable Assessed | Taxable Assessed | Taxable Assessed |
| 1464F14 080-322-09 | SHELTON, ROBERT L & LINDA A | 11890 CHESAPEAKE DR | 5 | 4000 | -1831.45 | 20,400 | 7,140 | 20,400 | 7,140 |
| Prepared by: Stacy Ettinger | Submitted under NRS 361.768 | | | | | | | | |
| Appraiser | Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as having 256 wood stairs in error. The correct number of wood stairs is one. The proposed value represents this correction. | | | | | | | | |
| Reviewed by: Gail Vice | Personal Property 0 0 0 0 | | | | | | | | |
| Senior Appraiser | Exemption (minus) (0) (0) (0) (0) | | | | | | | | |
| | Total 288,038 100,813 128,061 44,821 | | | | | | | | |
| 1462F14 012-121-60 | TINA E ROSEN FAMILY LTD PTSP | 781 MILL ST | 3 | 1000 | -1227.03 | 145,981 | 51,093 | 145,981 | 51,093 |
| Prepared by: Ginny Sutherland | Submitted under NRS 361.768 | | | | | | | | |
| Appraiser | Explanation: Overassessment due to factual error - existence. This property was incorrectly valued with 150 sets of stairs when there is actually one set of stairs. The proposed improvement value reflects the correction of this error. | | | | | | | | |
| Reviewed by: Cori Burke | Personal Property 0 0 0 0 | | | | | | | | |
| Senior Appraiser | Exemption (minus) (0) (0) (0) (0) | | | | | | | | |
| | Total 423,271 148,145 327,501 114,624 | | | | | | | | |
| 1460F14 240-021-03 | EMIGRANT STORAGE LLC | 2550 BOYNTON LN | 2 | 1000 | -1173.04 | 294,528 | 103,085 | 294,528 | 103,085 |
| Prepared by: Wendy Jackins | Submitted under NRS 361.768 | | | | | | | | |
| Appraiser | Explanation: Overassessment due to factual error-existence. The stairs located on this parcel should be costed as one unit and were entered as 76 units in error. Based on a quality control review done 03/10/16, it was determined that the correct number of units for the stairs is one unit. The proposed value represents this correction. | | | | | | | | |
| Reviewed by: Cori Burke | Personal Property 0 0 0 0 | | | | | | | | |
| Senior Appraiser | Exemption (minus) (0) (0) (0) (0) | | | | | | | | |
| | Total 560,920 196,322 469,362 164,276 | | | | | | | | |
| 1461F14 035-301-17 | GOMES TRUST, SUSAN E | 1410 SPANISH SPRINGS RD | 4 | 2000 | -858.36 | 25,925 | 9,074 | 25,925 | 9,074 |
| Prepared by: Stacy Ettinger | Submitted under NRS 361.768 | | | | | | | | |
| Appraiser | Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as having 42 concrete stairs in error. The correct number of concrete stairs is one. The proposed value represents this correction. | | | | | | | | |
| Reviewed by: Gail Vice | Personal Property 0 0 0 0 | | | | | | | | |
| Senior Appraiser | Exemption (minus) (0) (0) (0) (0) | | | | | | | | |
| | Total 201,169 70,409 126,918 44,421 | | | | | | | | |



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 April 26, 2016

ROLL CHANGE REQUESTS SECURED
ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -6,657.44 Page 4 of 7

| RCR # | PARCEL/PPID NAME | SITUS ADDRESS | COMMISSION DISTRICT | TAX DISTRICT | TAX \$ CHANGE | CURRENT | | PROPOSED | |
|---|------------------|---|---------------------|--------------|---------------|------------------|------------------|------------------|------------------|
| | | | | | | Taxable Assessed | Taxable Assessed | Taxable Assessed | Taxable Assessed |
| 1459F14 | 039-141-48 | HYDE TRUST, LINDA J RD 8295 MESA PARK RD | 1 | 4000 | -697.76 | 49,410 | 17,294 | 49,410 | 17,294 |
| Prepared by: Ginny Sutherland Appraiser Reviewed by: Cori Burke Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. This property was incorrectly valued with 40 sets of stairs when there is actually one set of stairs. The proposed improvement value reflects the correction of this error. | | | | | | | | | |

| | | | | | | | | | |
|--|------------|--|---|------|---------|--------|--------|--------|--------|
| 1463F14 | 011-202-09 | WILLIAMS, CHRISTOPHER T et al 619 NIXON AVE | 1 | 1000 | -602.66 | 47,785 | 16,725 | 47,785 | 16,725 |
| Prepared by: Ken Johns Appraiser Reviewed by: Cori Burke Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error. It was discovered that this single family home has been assessed for 72 concrete stairways rather than one. This roll change will adjust the taxable value accordingly. | | | | | | | | | |

| | | | | | | | | | |
|--|------------|---|---|------|---------|--------|--------|--------|--------|
| 1465F14 | 039-148-02 | CHEWJALEARN, CHINNAPONG & NICOLE M et al 175 ELEANOR AVE | 5 | 4011 | -267.14 | 54,900 | 19,215 | 54,900 | 19,215 |
| Prepared by: Ginny Sutherland Appraiser Reviewed by: Cori Burke Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. A physical inspection of this property was done on 3/24/16. Upon this inspection several errors were noted regarding the improvements on the property, including the square footage of loft area and one of the detached garages. The errors have been corrected and the proposed improvement value reflects the correction of these errors. | | | | | | | | | |

Proposed tax change for 2013/2014 : -6,414.75

ROLL CHANGE REQUESTS SECURED
ROLL
TAX YEAR 2013/2014

| RCR # | PARCEL/PPID NAME | SITUS ADDRESS | COMMISSION DISTRICT | TAX DISTRICT | TAX \$ CHANGE | CURRENT | | PROPOSED | |
|---|------------------|--|---------------------|--------------|---------------|------------------|------------------|------------------|------------------|
| | | | | | | Taxable Assessed | Taxable Assessed | Taxable Assessed | Taxable Assessed |
| 1464F13 | 080-322-09 | SHELTON, ROBERT L & LINDA A CHESAPEAKE DR | 5 | 4000 | -1820.08 | 15,100 | 5,285 | 15,100 | 5,285 |
| Prepared by: Stacy Ettinger Appraiser Reviewed by: Gail Vice Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as having 256 wood stairs in error. The correct number of wood stairs is one. The proposed value represents this correction. | | | | | | | | | |



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
April 26, 2016

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

Proposed tax change for 2013/2014 : -6,414.75

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| RCR # | PARCEL/PPID NAME | SITUS ADDRESS | COMMISSION DISTRICT | IAX DISTRICT | TAX \$ CHANGE | CURRENT | | PROPOSED | |
|---------------------------|---|---|---------------------|--------------|---------------|------------------|------------------|------------------|------------------|
| | | | | | | Taxable Assessed | Taxable Assessed | Taxable Assessed | Taxable Assessed |
| 1462F13 012-121-60 | TINA E ROSEN FAMILY LTD PTSP | 781 MILL ST | 3 | 1000 | -1340.19 | 145,981 | 51,093 | 145,981 | 51,093 |
| | Prepared by: Ginny Sutherland Appraiser Reviewed by: Cori Burke Senior Appraiser | Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. This property was incorrectly valued with 150 sets of stairs when there is actually one set of stairs. The proposed improvement value reflects the correction of this error. | | | | 289,535 | 101,337 | 184,929 | 64,725 |
| | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | (0) | | (0) |
| | | | | | | 435,516 | 152,430 | 330,910 | 115,818 |
| 1460F13 240-021-03 | EMIGRANT STORAGE LLC | 2550 BOYNTON LN | 2 | 1000 | -1158.58 | 287,128 | 100,495 | 287,128 | 100,495 |
| | Prepared by: Wendy Jackins Appraiser Reviewed by: Cori Burke Senior Appraiser | Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The stairs located on this parcel should be costed as one unit and were entered as 76 units in error. Based on a quality control review done 03/10/16, it was determined that the correct number of units for the stairs is one unit. The proposed value represents this correction. | | | | 263,149 | 92,102 | 172,718 | 60,451 |
| | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | (0) | | (0) |
| | | | | | | 550,277 | 192,597 | 459,846 | 160,946 |
| 1461F13 035-301-17 | GOMES TRUST, SUSAN E | 1410 SPANISH SPRINGS RD | 4 | 2000 | -833.36 | 27,965 | 9,788 | 27,965 | 9,788 |
| | Prepared by: Stacy Ettinger Appraiser Reviewed by: Gail Vice Senior Appraiser | Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as having 42 concrete stairs in error. The correct number of concrete stairs is one. The proposed value represents this correction. | | | | 172,149 | 60,252 | 100,517 | 35,180 |
| | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | (0) | | (0) |
| | | | | | | 200,114 | 70,040 | 128,482 | 44,968 |
| 1459F13 039-141-48 | HYDE TRUST, LINDA | 8295 MESA PARK RD | 1 | 4000 | -677.43 | 43,200 | 15,120 | 43,200 | 15,120 |
| | Prepared by: Ginny Sutherland Appraiser Reviewed by: Cori Burke Senior Appraiser | Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. This property was incorrectly valued with 40 sets of stairs when there is actually one set of stairs. The proposed improvement value reflects the correction of this error. | | | | 386,877 | 135,407 | 327,153 | 114,503 |
| | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | (0) | | (0) |
| | | | | | | 430,077 | 150,527 | 370,353 | 129,623 |



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 April 26, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2013/2014

Proposed tax change for 2013/2014 : -6,414.75 Page 6 of 7

| RCR # | PARCEL/PPID | NAME | SITUS ADDRESS | COMMISSION DISTRICT | TAX DISTRICT | TAX \$ CHANGE | CURRENT | | PROPOSED | |
|--|-------------|-------------------------------|---------------|---------------------|--------------|---------------|------------------|------------------|------------------|------------------|
| | | | | | | | Taxable Assessed | Taxable Assessed | Taxable Assessed | Taxable Assessed |
| 1463F13 | 011-202-09 | WILLIAMS, CHRISTOPHER T et al | 619 NIXON AVE | 1 | 1000 | -585.11 | 34,960 | 12,236 | 34,960 | 12,236 |
| Prepared by: Ken Johns Appraiser Reviewed by: Cori Burke Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error. It was discovered that this single family home has been assessed for 72 concrete stairways rather than one. This roll change will adjust the taxable value accordingly. | | | | | | | | | | |
| | | | | | | | 116,946 | 40,931 | 71,275 | 24,946 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | (0) | (0) | (0) | (0) |
| Total | | | | | | | 151,906 | 53,167 | 106,235 | 37,182 |

Proposed tax change for 2012/2013 : -6,441.00

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 |
| 1464F12 | 080-322-09 | SHELTON, ROBERT L & LINDA A | 11890 CHESAPEAKE DR | 5 | 4000 | -1819.78 | 16,600 | 5,810 | 16,600 | 5,810 |
| Prepared by: Stacy Ettinger Appraiser Reviewed by: Gail Vice Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as having 256 wood stairs in error. The correct number of wood stairs is one. The proposed value represents this correction. | | | | | | | | | | |
| | | | | | | | 267,122 | 93,493 | 105,312 | 36,859 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | (0) | (0) | (0) | (0) |
| Total | | | | | | | 283,722 | 99,303 | 121,912 | 42,669 |

| | | | | | | | | | | |
|--|------------|------------------------------|-------------|---|------|----------|----------------|----------------|----------------|----------------|
| 1462F12 | 012-121-60 | TINA E ROSEN FAMILY LTD PTSP | 781 MILL ST | 3 | 1000 | -1357.28 | 145,981 | 51,093 | 145,981 | 51,093 |
| Prepared by: Ginny Sutherland Appraiser Reviewed by: Cori Burke Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. This property was incorrectly valued with 150 sets of stairs when there is actually one set of stairs. The proposed improvement value reflects the correction of this error. | | | | | | | | | | |
| | | | | | | | 288,147 | 100,851 | 182,202 | 63,770 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | (0) | (0) | (0) | (0) |
| Total | | | | | | | 434,128 | 151,944 | 328,183 | 114,863 |

| | | | | | | | | | | |
|---|------------|----------------------|-----------------|---|------|----------|----------------|----------------|----------------|----------------|
| 1460F12 | 240-021-03 | EMIGRANT STORAGE LLC | 2550 BOYNTON LN | 2 | 1000 | -1150.97 | 286,528 | 100,285 | 286,528 | 100,285 |
| Prepared by: Wendy Jackins Appraiser Reviewed by: Cori Burke Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The stairs located on this parcel should be costed as one unit and were entered as 76 units in error. Based on a quality control review done 03/10/16, it was determined that the correct number of units for the stairs is one unit. The proposed value represents this correction. | | | | | | | | | | |
| | | | | | | | 265,006 | 92,752 | 175,165 | 61,307 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | (0) | (0) | (0) | (0) |
| Total | | | | | | | 551,534 | 193,037 | 461,693 | 161,592 |



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
April 26, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2012/2013

Proposed tax change for 2012/2013 : -6,441.00

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| RCR # | PARCEL/PPID NAME | SITUS ADDRESS | COMMISSION DISTRICT | TAX DISTRICT | TAX \$ CHANGE | CURRENT | | PROPOSED | |
|---|------------------|---|---------------------|--------------|---------------|------------------|------------------|------------------|------------------|
| | | | | | | Taxable Assessed | Taxable Assessed | Taxable Assessed | Taxable Assessed |
| 1461F12 | 035-301-17 | GOMES TRUST, SUSAN E Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as having 42 concrete stairs in error. The correct number of concrete stairs is one. The proposed value represents this correction. | 4 | 2000 | -809.06 | 28,050 | 9,817 | 28,050 | 9,817 |
| Prepared by: Stacy Ettinger Appraiser Reviewed by: Gail Vice Senior Appraiser | | | | | | | | | |
| 1459F12 | 039-141-48 | HYDE TRUST, LINDA J 8295 MESA PARK RD Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. This property was incorrectly valued with 40 sets of stairs when there is actually one set of stairs. The proposed improvement value reflects the correction of this error. | 1 | 4000 | -709.27 | 43,200 | 15,120 | 43,200 | 15,120 |
| Prepared by: Ginny Sutherland Appraiser Reviewed by: Cori Burke Senior Appraiser | | | | | | | | | |
| 1463F12 | 011-202-09 | WILLIAMS, CHRISTOPHER T et al 619 NIXON AVE Submitted under NRS 361.768 Explanation: Overassessment due to factual error. It was discovered that this single family home has been assessed for 72 concrete stairways rather than one. This roll change will adjust the taxable value accordingly. | 1 | 1000 | -594.64 | 44,080 | 15,428 | 44,080 | 15,428 |
| Prepared by: Ken Johns Appraiser Reviewed by: Cori Burke Senior Appraiser | | | | | | | | | |
| | | | | | | 203,706 | 71,297 | 128,655 | 45,028 |
| Total | | | | | | 435,193 | 152,318 | 372,660 | 130,430 |
| | | | | | | 175,656 | 61,480 | 100,605 | 35,211 |
| Total | | | | | | 435,193 | 152,318 | 372,660 | 130,430 |
| | | | | | | 44,080 | 15,428 | 44,080 | 15,428 |
| Total | | | | | | 170,307 | 59,607 | 123,891 | 43,361 |

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 _____, 2016

County Clerk

Chair, Board of County Commissioners