



WASHOE COUNTY

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DA HK
Risk Mgt. —
HR —
Other —

STAFF REPORT

BOARD MEETING DATE: May 24, 2016

DATE: May 4, 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 and unsecured tax rolls and authorize Chairman to execute the changes described in Exhibits A and B and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$11,140.47]. (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 and unsecured tax rolls as outlined in Exhibits A and B. 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 and unsecured assessment rolls as a result of a mathematical, clerical, or typographical error under NRS 361.765 or as the result of a factual error

AGENDA ITEM # 59

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 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 \$11,140.47.

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 and unsecured tax rolls and authorize Chairman to execute the changes described in Exhibits A and B and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$11,140.47].

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 and unsecured tax rolls and authorize Chairman to execute the changes described in Exhibits A and B and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$11,140.47].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
May 24, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -2,558.84

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	
1470F15	122-111-02	FITZGERRELL TRUST, 101 PINION DR SCOTT J & DEBI C	1	5200	-1211.36	252,000	88,200	252,000	88,200	
Prepared by: Mike Churchfield Appraiser										
Reviewed by: Rigo Lopez Senior Appraiser										
Submitted under NRS 361.768										
Explanation: Overassessment due to factual error - existence. According to the home owner and verified by a physical inspection and a demo permit (15-3554), the single family residence located on this parcel was severely damaged by fire on June 21, 2015. The damage rendered the residence uninhabitable for the entire 2015/2016 tax year and has since been demolished. The proposed value represents this correction.										
1471F15	045-552-07	KRAUSE, ROBERT C & 15305 CHRISTY R CHERRYWOOD DR	2	6000	-626.78	120,000	42,000	120,000	42,000	
Prepared by: Pete Kinne Appraiser										
Reviewed by: Rigo Lopez Senior Appraiser										
Submitted under NRS 361.768										
Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was severely damaged by fire on August 10, 2015. The damage was verified by a physical inspection. The damage rendered the residence uninhabitable from August 10, 2015 through the rest of the 2015/2016 tax year. The proposed value represents the prorated improvement value for the portion of the 2015 roll year the building was inhabited.										
1473F15	079-362-18	BRANCH, MICHAEL P & ERYN J et al RD	5	4000	-246.36	45,000	15,750	45,000	15,750	
Prepared by: Stacy Ettinger Appraiser										
Reviewed by: Gail Vice Senior Appraiser										
Submitted under NRS 361.768										
Explanation: Overassessment due to factual error. The single family residence located on this parcel was costed as having 30 wood stairs in error. The correct number of wood stairs is one. The proposed value represents this correction.										
1444F15	050-298-01	MAY, ANDREW J 1575 BRENDA WAY	2	4000	-194.08	45,000	15,750	45,000	15,750	
Prepared by: Minnie Lunsford Principal Account Clerk										
Reviewed by: Ivy Diezel Department Systems Support Supervisor										
Submitted under NRS 361.765										
Explanation: Overassessment due to clerical error. It was discovered that a 1,000 square foot metal outbuilding was being assessed three times. The proposed value reflects the correction of this error.										
						Total	196,725	68,854	128,408	44,942
						Total	473,115	165,590	447,779	156,722
						Total	45,000	15,750	45,000	15,750
						Total	100,500	35,175	83,893	29,362
						Total	0	0	0	0
						Total	(0)	(0)	(0)	(0)
						Total	145,500	50,925	128,893	45,112



OFFICE OF WASHOE COUNTY ASSESSOR
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Exhibit A
May 24, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -2,558.84

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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
1474F15	008-411-01	MORENO, IGNACIA et al	3	1000	-167.83	13,300	4,655	13,300	4,655
Prepared by: Ken Johns Appraiser Reviewed by: Cori Burke Senior Appraiser									
Explanation: Overassessment due to factual error. A fire took place in the attic of this single family home on 2-17-15 rendering the home uninhabitable for the remainder of the 2014/2015 fiscal year and for the first 111 days of the 2015/2016 fiscal year. The proposed new value represents the taxable value of the pro-rated portion of the 2015/2016 fiscal year when the improvements were in habitable condition.									
1472F15	007-171-05	KARASEK, MICHAEL Submitted under NRS 361.768	3	1000	-102.18	40,000	14,000	40,000	14,000
Prepared by: Steve Clement Appraiser Reviewed by: Cori Burke Senior Appraiser									
Explanation: Overassessment due to factual error - existence. A demolition permit issued for the structure was finalized on February 25, 2016. A field inspection on April 5, 2016, confirmed the building is gone. Using February 25, 2016, the actual date of demolition as stated by the contractor, the proposed value represents the prorated improvement value for the portion of the 2015/16 roll year the building existed.									
1466F15	127-250-34	HALE, HARRY H III & CHERYL S BLVD Submitted under NRS 361.768	1	5200	-10.25	40,700	14,245	40,700	14,245
Prepared by: Jane Tung Appraiser Reviewed by: Rigo Lopez Senior Appraiser									
Explanation: Overassessment due to factual error. When the residence on this parcel was placed on the roll an incorrect number of bathrooms was entered in the database. The correct number of bathrooms is two, not two and a half that was originally entered. The proposed value reflects the correction of this error.									

	Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
Land	40,000	14,000	40,000	14,000
Improvements	25,954	9,084	16,995	5,948
Personal Property	0	0	0	0
Exemption (minus)		(2,560)		(2,560)
Total	65,954	20,524	56,995	17,388

	Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
Land	40,700	14,245	40,700	14,245
Improvements	50,526	17,685	49,635	17,372
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	91,226	31,929	90,335	31,617

Proposed tax change for 2014/2015 : -330.18

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
1444F14	050-298-01	MAY, ANDREW J Submitted under NRS 361.765	2	4000	-188.42	42,000	14,700	42,000	14,700
Prepared by: Minnie Lunsford Principal Account Clerk Reviewed by: Ivy Diezel Department Systems Support Supervisor									
Explanation: Overassessment due to clerical error. It was discovered that a 1,000 square foot metal outbuilding was being assessed three times. The proposed value reflects the correction of this error.									
						140,872	49,305	124,259	43,490

	Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
Land	42,000	14,700	42,000	14,700
Improvements	98,872	34,605	82,259	28,790
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	140,872	49,305	124,259	43,490



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
May 24, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -330.18 Page 3 of 4

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed	
1474F14	008-411-01 MORENO, IGNACIA et al	1345 BUTLER ST	3	1000	-131.81		7,600	2,660	7,600	2,660
	Prepared by: Ken Johns	Submitted under NRS 361.768								
	Appraiser	Explanation: Overassessment due to factual error. A fire took place in the attic of this single family home on 2-17-15 rendering the home uninhabitable for the remainder of the 2014/2015 fiscal year. The proposed new value represents the taxable value of the pro-rated portion of the year when the improvements were in habitable condition.					45,229	15,830	28,748	10,061
	Reviewed by: Cori Burke						0	0	0	0
	Senior Appraiser							(0)		(0)
							52,829	18,490	36,348	12,721

1466F14	127-250-34 HALE, HARRY H III & CHERYL S	861 SOUTHWOOD BLVD	1	5200	-9.95		36,700	12,845	36,700	12,845
	Prepared by: Jane Tung	Submitted under NRS 361.768								
	Appraiser	Explanation: Overassessment due to factual error. When the residence on this parcel was placed on the roll an incorrect number of bathrooms was entered in the database. The correct number of bathrooms is two, not two and a half that was originally entered. The proposed value reflects the correction of this error.					51,291	17,952	50,340	17,619
	Reviewed by: Rigo Lopez						0	0	0	0
	Senior Appraiser							(0)		(0)
							87,991	30,797	87,040	30,464

Proposed tax change for 2013/2014 : -199.38

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	
1444F13	050-298-01 MAY, ANDREW J	1575 BRENDA WAY	2	4000	-189.72		42,000	14,700	42,000	14,700
	Prepared by: Minnie Lunsford	Submitted under NRS 361.765								
	Principal Account Clerk	Explanation: Overassessment due to clerical error. It was discovered that a 1,000 square foot metal outbuilding was being assessed three times. The proposed value reflects the correction of this error.					98,880	34,608	82,152	28,753
	Reviewed by: Ivy Diezel						0	0	0	0
	Department Systems Support Supervisor							(0)		(0)
							140,880	49,308	124,152	43,453

1466F13	127-250-34 HALE, HARRY H III & CHERYL S	861 SOUTHWOOD BLVD	1	5200	-9.66		27,600	9,660	27,600	9,660
	Prepared by: Jane Tung	Submitted under NRS 361.768								
	Appraiser	Explanation: Overassessment due to factual error. When the residence on this parcel was placed on the roll an incorrect number of bathrooms was entered in the database. The correct number of bathrooms is two, not two and a half that was originally entered. The proposed value reflects the correction of this error.					51,008	17,853	50,206	17,572
	Reviewed by: Rigo Lopez						0	0	0	0
	Senior Appraiser							(0)		(0)
							78,608	27,513	77,806	27,232



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
May 24, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2012/2013

Proposed tax change for 2012/2013 : -196.63

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RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT Taxable Assessed	PROPOSED Taxable Assessed
1444F12	050-298-01 MAY, ANDREW J Submitted under NRS 361.765	1575 BRENDA WAY	2	4000	-187.09	50,000	50,000
	Prepared by: Minnie Lunsford Principal Account Clerk Reviewed by: Ivy Diezel Department Systems Support Supervisor	Explanation: Overassessment due to clerical error. It was discovered that a 1,000 square foot metal outbuilding was being assessed three times. The proposed value reflects the correction of this error.				17,500	17,500
1456F12	127-250-34 HALE, HARRY H III & CHERYL S Submitted under NRS 361.768	861 SOUTHWOOD BLVD	1	5200	-9.54	99,101	82,604
	Prepared by: Jane Tung Appraiser Reviewed by: Rigo Lopez Senior Appraiser	Explanation: Overassessment due to factual error. When the residence on this parcel was placed on the roll an incorrect number of bathrooms was entered in the database. The correct number of bathrooms is two, not two and a half that was originally entered. The proposed value reflects the correction of this error.				34,685	28,911
						0	0
						(0)	(0)
						149,101	132,604
						52,185	46,411
						28,000	28,000
						51,261	50,472
						0	0
						(0)	(0)
						79,261	78,472
						27,741	27,465

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



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
May 24, 2016

ROLL CHANGE REQUESTS UNSECURED
ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -7,750.66

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Proposed Taxable Assessed	Taxable Assessed	Proposed Taxable Assessed
1484015	2124670	GORDON SILVER	100 W LIBERTY ST #940 RENO	3	1025	-2,357.19	184,013	64,404	0	0
Submitted under NRS 361.765										
Explanation: Overassessment due to clerical error. BUSINESS MOVED TO LAS VEGAS PRIOR TO LIEN DATE PER OWNER'S REPRESENTATIVE AND ASSESSOR'S OFFICE RESEARCH										

1500015	2630151	NORTHERN NEVADA HOPES	467 RALSTON ST RENO	3	1055	-1,592.23	124,296	43,505	124,296	43,505
Submitted under NRS 361.765										
Explanation: Overassessment due to clerical error. COUNTY BOARD OF EQUALIZATION APPROVED REAL PROPERTY TAX EXEMPTION FOR 2015-16 TAX YEAR. APPLYING EXEMPT STATUS TO PERSONAL PROPERTY ASSESSMENT.										

1505515	5600531	SCHOOFF, C JOHN II	RENO-TAHOE AIRPORT	3	1005	-832.68	65,000	22,750	0	0
Submitted under NRS 361.765										
Explanation: Overassessment due to clerical error. PER APPRAISER CONVERSATION WITH OWNER AND HANGAR RENTAL RECEIPTS AIRCRAFT IS NOT AIR WORTHY AND IS BASED IN ARIZONA.										

1501115	2905011	RANCHARRAH	6001 TALBOT LN RENO	2	1005	-664.98	164,840	57,694	112,929	39,525
Submitted under NRS 361.765										
Explanation: Overassessment due to clerical error. ACCOUNT WAS INADVERTENTLY ESTIMATED AS DECLARATION WAS RECEIVED DECEMBER 2015. CORRECTED ACCOUNT VALUES PER 2015 DECLARATION.										

Prepared by: Delene Pestoni										
Principal Account Clerk										
Reviewed by: Mark Stafford										
Senior Appraiser										



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
May 24, 2016

ROLL CHANGE REQUESTS UNSECURED
ROLL

Proposed tax change for 2015/2016 : -7,750.66

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TAX YEAR 2015/2016

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1493715	2191949 CROWN CREDIT	VARIOUS WASHOE COUNTY	3	4000	-542.60	47,850	16,746	0	0

Prepared by: Delene Pestoni
Principal Account Clerk
Reviewed by: Mark Stafford
Senior Appraiser

Submitted under NRS 361.765
Explanation: Overassessment due to clerical error. ASSETS HAD BEEN REPORTED RETIRED AND DISPOSED. ACCOUNT PROCESSED IN ERROR.

1506515	5600532 SCHOOF, C JOHN II	RENO-TAHOE AIRPORT	3	1005	-473.99	37,000	12,950	0	0
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Prepared by: Delene Pestoni
Principal Account Clerk
Reviewed by: Mark Stafford
Senior Appraiser

Submitted under NRS 361.765
Explanation: Overassessment due to clerical error. PER APPRAISER CONVERSATION WITH OWNER AND HANGAR RENTAL RECEIPTS AIRCRAFT IS NOT AIR WORTHY AND IS BASED IN ARIZONA.

1492015	2171165 AVANSINO MELARKEY KNOBEL MULLIGA	4795 CAUGHLIN PKWY #100 RENO	1	1005	-437.92	34,194	11,965	0	0
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Prepared by: Delene Pestoni
Principal Account Clerk
Reviewed by: Mark Stafford
Senior Appraiser

Submitted under NRS 361.765
Explanation: Overassessment due to clerical error. BUSINESS MERGED WITH MCDONALD CARANO & WILSON ACCT 2171052 PRIOR TO LIEN DATE PER CONVERSATION WITH BUSINESS REPRESENTATIVE AND ASSESSOR'S STAFF RESEARCH. MOST ASSETS WERE DISPOSED OF OR DONATED THE FEW LEFT WERE ADDED TO MCDONALD CARANO & WILSON ACCT.

1491015	2121659 SMP MOBILE REPAIR	625 SPICE ISLANDS DR P SPARKS	4	2005	-130.68	10,200	3,570	0	0
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Prepared by: Delene Pestoni
Principal Account Clerk
Reviewed by: Mark Stafford
Senior Appraiser

Submitted under NRS 361.765
Explanation: Overassessment due to clerical error. BUSINESS CLOSED PRIOR TO LIEN DATE PER CONVERSATION WITH OWNER AND ASSESSOR'S STAFF RESEARCH.



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
 May 24, 2016

ROLL CHANGE REQUESTS UNSECURED
ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -7,750.66

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RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	IAX DISTRICT	IAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1447315	3107843 DAMONTE RANCH LIMITED LIABILITY CO RD RENO	13000 SAGE HILL RD RENO	2	1005	-104.97	8,195	2,868	0	0
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. ACCOUNT DUPLICATE OF 3100666									

1477315	3106723 CLARK, SAMUEL J	232 E 8TH AVE SUN VALLEY	5	4025	-44.04	3,675	1,286	0	0
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. MOBILE HOME DEMOLISHED AND REMOVED PER PROPERTY OWNER AND APPRAISER RESEARCH.									

1485015	2124975 MORTGAGE CAPITAL ASSOCIATES INC	5595 KIETZKE LN #116 RENO	2	1005	-43.56	3,400	1,190	0	0
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. ACCT 2124975 IS A DUPLICATE OF ACCT 2209214.									

1497115	2463417 CERVERI CONSTRUCTION CO	11400 CARIBOU RD RENO	2	4005	-40.84	3,600	1,260	0	0
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. BUSINESS CLOSED PRIOR TO LIEN DATE PER TREASURER CORRESPONDENCE AND ASSESSOR'S STAFF RESEARCH.									



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MICHAEL E. CLARK

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May 24, 2016

ROLL CHANGE REQUESTS UNSECURED
ROLL

Proposed tax change for 2015/2016 : -7,750.66

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TAX YEAR 2015/2016

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT Taxable Assessed	PROPOSED Taxable Assessed
1494115	2205575 ASPEN WINDOW FASHIONS LLC	1990 MORNING GROVE CT RENO	5	1016	-35.90	2,800	980
	Prepared by: Delene Pestoni	Submitted under NRS 361.765					
	Principal Account Clerk	Explanation: Overassessment due to clerical error. BUSINESS					
	Reviewed by: Mark Stafford	CLOSED PRIOR TO LIEN DATE PER CONVERSATION WITH OWNER					
	Senior Appraiser	AND ASSESSOR'S STAFF RESEARCH.					
1495115	2206409 FW MERCHANDISING	2385 MUELLER DR RENO	1	1005	-35.90	2,800	980
	Prepared by: Delene Pestoni	Submitted under NRS 361.765					
	Principal Account Clerk	Explanation: Overassessment due to clerical error. BUSINESS					
	Reviewed by: Mark Stafford	CLOSED PRIOR TO LIEN DATE PER CONVERSATION WITH OWNER					
	Senior Appraiser	AND ASSESSOR'S STAFF RESEARCH.					
1496115	2207861 MEDINA WINE GROUP LLC	2240 WATT ST RENO	1	1005	-35.90	2,800	980
	Prepared by: Delene Pestoni	Submitted under NRS 361.765					
	Principal Account Clerk	Explanation: Overassessment due to clerical error. BUSINESS					
	Reviewed by: Mark Stafford	CLOSED PRIOR TO LIEN DATE PER CONVERSATION WITH BUSINESS					
	Senior Appraiser	OWNER AND ASSESSOR'S STAFF RESEARCH.					
1489115	2125871 REDKITE COMPOSITES	800 W 11TH ST RENO	3	1005	-35.90	2,800	980
	Prepared by: Delene Pestoni	Submitted under NRS 361.765					
	Principal Account Clerk	Explanation: Overassessment due to clerical error. BUSINESS					
	Reviewed by: Mark Stafford	CLOSED PRIOR TO LIEN DATE PER CONVERSATION WITH OWNER					
	Senior Appraiser	AND ASSESSOR'S OFFICE RESEARCH.					



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RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT Taxable Assessed	PROPOSED Taxable Assessed
1490115	2128011 BRIANNA JACKSON	2672 ALESSANDRO DR SPARKS	4	2005	-35.90	2,800	980
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. ACCOUNT SET UP IN ERROR. BUSINESS LICENSE IS FOR PRIVATE CONTRACTOR WHO WORKS AT A LICENSED ESTABLISHMENT. PRIVATE CONTRACTOR USES EMPLOYER'S ASSETS.					
1475115	2112923 CLEARVIEW INVESTMENTS	3613 KOSKELA DR SPARKS	4	2005	-35.90	2,800	980
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. COMMUNICATION BETWEEN TAXPAYER AND TREASURER INDICATES BUSINESS CLOSED IN 2010. ASSESSOR RESEARCH CONFIRMS THIS BUSINESS IS NO LONGER ACTIVE.					
1479115	2120565 INFOPLEXION SOLUTIONS LLC	1048 PEACH BLOSSOM WAY SPARKS	4	2000	-35.90	2,800	980
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. BUSINESS CLOSED PRIOR TO LIEN DATE PER CONVERSATION WITH OWNER AND ASSESSOR'S OFFICE RESEARCH.					
1480115	2122328 100 YEARS OF MUSIC RECORDS & PUBLISHING CO	2392 PAULINE AVE SPARKS	3	2005	-35.90	2,800	980
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. BUSINESS CLOSED PRIOR TO LIEN DATE PER CONVERSATION WITH OWNER AND ASSESSOR'S RESEARCH.					



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
May 24, 2016

ROLL CHANGE REQUESTS UNSECURED
ROLL

Proposed tax change for 2015/2016 : -7,750.66

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TAX YEAR 2015/2016

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	834	Taxable Assessed	834
1502315	3100231	MARTIN, PAULETTE	5374 WOODS DR SUN VALLEY	3	4025	-28.56	2,383	834	2,383	0
Submitted under NRS 361.765										
Explanation: Overassessment due to clerical error. MH REMOVED PRIOR TO LIEN DATE PER APPRAISER SITE VISIT ON JUNE 30, 2015										
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser										

1482115	2124176	CLEAN GREEN CANS LLC	2114 MADRID DR SPARKS	4	2005	-21.78	1,700	595	1,700	0
Submitted under NRS 361.765										
Explanation: Overassessment due to clerical error. BUSINESS CLOSED PRIOR TO LIEN DATE PER CONVERSATION WITH OWNER AND ASSESSOR'S OFFICE RESEARCH.										
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser										

1483115	2124223	G & A CLEANING SERVICE	1483 GOLDDUST DR SPARKS	4	2000	-21.78	1,700	595	1,700	0
Submitted under NRS 361.765										
Explanation: Overassessment due to clerical error. BUSINESS CLOSED PRIOR TO LIEN DATE PER CONVERSATION WITH OWNER AND ASSESSOR'S OFFICE RESEARCH.										
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser										

1488115	2125852	EXTREME GREEN	960 BATES AVE RENO	3	1005	-21.78	1,700	595	1,700	0
Submitted under NRS 361.765										
Explanation: Overassessment due to clerical error. BUSINESS CLOSED PRIOR TO LIEN DATE PER CONVERSATION WITH BUSINESS REPRESENTATIVE AND ASSESSOR'S OFFICE RESEARCH.										
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser										



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
May 24, 2016

ROLL CHANGE REQUESTS UNSECURED

Proposed tax change for 2015/2016 : -7,750.66

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**ROLL
TAX YEAR 2015/2016**

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	595	Taxable Assessed	595
1486115	2125005 ABLE-N-READY ANDERSON ST #19 RENO	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. BUSINESS CLOSED PRIOR TO LIEN DATE PER OWNER AND ASSESSOR'S OFFICE RESEARCH	5	1040	-21.78	1,700	595	1,700	0
						0	0	0	0
						1,700	595	1,700	0
1487115	2125805 MARINE MASTERS DR #181 SPARKS	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. BUSINESS CLOSED PRIOR TO LIEN DATE PER CONVERSATION WITH OWNER AND ASSESSOR'S STAFF RESEARCH.	4	2006	-21.77	1,700	595	1,700	0
						0	0	0	0
						1,700	595	1,700	0
1481115	2124073 OCDANNY LLC #14K RENO	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. OUT OF BUSINESS BEFORE LIEN DATE PER CONVERSATION WITH BUSINESS OWNER AND ASSESSOR'S OFFICE RESEARCH.	3	1055	-21.77	1,700	595	1,700	0
						0	0	0	0
						1,700	595	1,700	0
1476115	2122379 WISEMAN HANDYMAN SERVICE A	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. BUSINESS CLOSED PRIOR TO LIEN DATE PER CONVERSATION WITH BUSINESS OWNER, COUNTY BUSINESS LICENSE NOTES AND APPRAISER RESEARCH.	2	4000	-19.28	1,700	595	1,700	0
						0	0	0	0
						1,700	595	1,700	0



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
May 24, 2016

Proposed tax change for 2015/2016 : -7,750.66

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ROLL CHANGE REQUESTS UNSECURED
ROLL

TAX YEAR 2015/2016

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT Taxable Assessed	PROPOSED Taxable Assessed	
1478115	2114510 ALL SEASON JANITORIAL SERVICE	11475 TUPELO ST RENO	5	4040	-19.28	1,700	595	
	Prepared by: Delene Pestoni	Submitted under NRS 361.765					0	0
	Principal Account Clerk	Explanation: Overassessment due to clerical error. BUSINESS					0	0
	Reviewed by: Mark Stafford	CLOSED PRIOR TO LIEN DATE PER CONVERSION WITH					1,700	595
	Senior Appraiser	BUSINESS OWNER AND ASSESSOR'S OFFICE RESEARCH					0	0

Proposed tax change for 2014/2015 : -104.78

ROLL CHANGE REQUESTS UNSECURED
ROLL

TAX YEAR 2014/2015

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT Taxable Assessed	PROPOSED Taxable Assessed	
1446314	3107843 DAMONTE RANCH LIMITED LIABILITY CO PIONEER HILLS MHP	173 BRANNAN WAY	2	1005	-104.78	8,175	2,862	
	Prepared by: Delene Pestoni	Submitted under NRS 361.765					0	0
	Principal Account Clerk	Explanation: Overassessment due to clerical error. ACCOUNT IS A					0	0
	Reviewed by: Mark Stafford	DUPLICATE OF 3100666					8,175	2,862
	Senior Appraiser						0	0

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY, having examined the errors reported by the Assessor as set forth above in Exhibit B, and based upon the evidence presented, finds that the errors reported are TYPOGRAPHICAL or CLERICAL set 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 _____, 2016

County Clerk _____
Chair, Board of County Commissioners