



WASHOE COUNTY

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DA	HK
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HR	—
Other	—

STAFF REPORT

BOARD MEETING DATE: July 26, 2016

DATE: July 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, 2014/2016, 2015/2016 secured and unsecured tax rolls and authorize Chair 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 \$10,606.62]. (Parcels are in Commission Districts 1, 2, 3, 4, 5)

SUMMARY

Roll change requests for errors discovered for the 2012/2013, 2013/2014, 2014/2016, 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 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.

AGENDA ITEM # 5.C.

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 \$10,606.62.

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, 2014/2016, 2015/2016 secured and unsecured tax rolls and authorize Chair 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 \$10,606.62].

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, 2014/2016, 2015/2016 secured and unsecured tax rolls and authorize Chair 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 \$10,606.62].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
July 26, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -2,102.34

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
1511F15	013-024-44	DIAL, TAMMY L et al	701 STEWART ST	3	1000	-171.98	21,000	7,350	21,000	7,350
Prepared by: Ken Johns Appraiser							0	18,076	36,081	12,628
Reviewed by: Cori Burke Senior Appraiser							0	0	0	0
Explanation: Overassessment due to factual error--existence. On March 13th, 2016 a fire occurred in the structure rendering it uninhabitable for the remainder of the 2015-2016 fiscal year. Using March 13th, 2016 as the date of damage, the proposed taxable improvement value represents the prorated portion of the year when the home was still habitable.							(0)	(0)	(0)	(0)
Total							72,646	25,426	57,081	19,978
1517F15	028-382-21	LAMBERT, JAMES C & PATRICIA M	30 E O ST	4	2000	-154.53	22,000	7,700	22,000	7,700
Prepared by: Coi Greener Appraiser							0	10,795	15,886	5,560
Reviewed by: Gail Vice Senior Appraiser							0	0	0	0
Explanation: Overassessment of real property due to factual error - existence. Tear Gas/Fire destroyed this residence on January 05, 2016. The residence was in existence 51.51% of the tax year. The proposed value reflects the prorated improvement value for the number of days in existence in the 2015 assessment year.							(0)	(0)	(0)	(0)
Total							52,842	18,495	37,886	13,260
1514F15	019-453-23	DEBORD, MARY J	2955 LAKESIDE DR	1	1000	-151.87	4,600	1,610	4,600	1,610
Prepared by: Ken Johns Appraiser							15,568	5,448	3,715	1,300
Reviewed by: Cori Burke Senior Appraiser							0	0	0	0
Explanation: Overassessment due to factual error--existence. On March 17th, 2015 a fire occurred in the structure rendering it uninhabitable for the remainder of the 2014-2015 and 2015-2016 fiscal years. Using March 17th, 2015 as the date of damage, the proposed taxable improvement value represents the complete loss of use of the home for the entire 2015-2016 fiscal year.							(0)	(0)	(0)	(0)
Total							20,168	7,059	8,315	2,910
1513F15	019-452-23	BREUEL, THOMAS M	2955 LAKESIDE DR	1	1000	-149.27	4,600	1,610	4,600	1,610
Prepared by: Ken Johns Appraiser							15,367	5,379	3,715	1,300
Reviewed by: Cori Burke Senior Appraiser							0	0	0	0
Explanation: Overassessment due to factual error--existence. On March 17th, 2015 a fire occurred in the structure rendering it uninhabitable for the remainder of the 2014-2015 and 2015-2016 fiscal years. Using March 17th, 2015 as the date of damage, the proposed taxable improvement value represents the complete loss of use of the home for the entire 2015-2016 fiscal year.							(0)	(0)	(0)	(0)
Total							19,967	6,988	8,315	2,910



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
July 26, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -2,102.34

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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	
1510F15	020-031-24	DAVIDOW VENTURES INC	2540 YORI AVE	3	1002	-147.21	48,260	16,891	48,260	16,891	
Prepared by: Ken Johns Appraiser											
Reviewed by: Cori Burke Senior Appraiser											
Explanation: Overassessment due to factual error. On January 14th, 2016 a fire occurred in the north half of the duplex rendering that half uninhabitable for the remainder of the 2015-2016 fiscal year. The proposed taxable improvement value represents the prorated portion of the year when the north half was still habitable plus the value of the unaffected south half of the duplex.											
1512F15	019-451-23	WATKINS, HELEN H	2955 LAKESIDE DR	1	1000	-141.72	4,600	1,610	4,600	1,610	
Prepared by: Ken Johns Appraiser											
Reviewed by: Cori Burke Senior Appraiser											
Explanation: Overassessment due to factual error--existence. On March 17th, 2015 a fire occurred in the structure rendering it uninhabitable for the remainder of the 2014-2015 and 2015-2016 fiscal years. Using March 17th, 2015 as the date of damage, the proposed taxable improvement value represents the complete loss of use of the home for the entire 2015-2016 fiscal year.											
1519F15	080-262-04	KEY, SAMUEL F & NEVADA N	11190 BIRCH ST	5	4000	-88.68	30,000	10,500	30,000	10,500	
Prepared by: Col Greener Appraiser											
Reviewed by: Gail Vice Senior Appraiser											
Explanation: Overassessment due to factual error - existence. Taxpayer inquiry indicated the property does not have asphalt and the fence is split wood instead of vinyl. Additives were added in the 2015 roll year in error. The proposed value represents these corrections.											

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -459.48

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed	
1467F14	050-303-20	COOK, CHUCK W & AUDRA M	3625 JACOBS CT	2	4000	-459.48	95,000	33,250	95,000	33,250	
Prepared by: Dona Stafford Appraiser											
Reviewed by: Rigo Lopez Senior Appraiser											
Explanation: Overassessment due to factual error. The single family residence on this parcel was initially placed on the tax roll as a 4,191 square foot two story quality class 4.5. At the taxpayers request, an interior inspection was done on January 27, 2016 at which time it was determined the residence is a quality class 4.0 and should be a 1 1/2 story. Also, 106 square feet was a storage room and not living quarters. The proposed value represents this correction.											
1510F15	020-031-24	DAVIDOW VENTURES INC	2540 YORI AVE	3	1002	-147.21	48,260	16,891	48,260	16,891	
Prepared by: Ken Johns Appraiser											
Reviewed by: Cori Burke Senior Appraiser											
Explanation: Overassessment due to factual error. On January 14th, 2016 a fire occurred in the north half of the duplex rendering that half uninhabitable for the remainder of the 2015-2016 fiscal year. The proposed taxable improvement value represents the prorated portion of the year when the north half was still habitable plus the value of the unaffected south half of the duplex.											
1512F15	019-451-23	WATKINS, HELEN H	2955 LAKESIDE DR	1	1000	-141.72	4,600	1,610	4,600	1,610	
Prepared by: Ken Johns Appraiser											
Reviewed by: Cori Burke Senior Appraiser											
Explanation: Overassessment due to factual error--existence. On March 17th, 2015 a fire occurred in the structure rendering it uninhabitable for the remainder of the 2014-2015 and 2015-2016 fiscal years. Using March 17th, 2015 as the date of damage, the proposed taxable improvement value represents the complete loss of use of the home for the entire 2015-2016 fiscal year.											
1519F15	080-262-04	KEY, SAMUEL F & NEVADA N	11190 BIRCH ST	5	4000	-88.68	30,000	10,500	30,000	10,500	
Prepared by: Col Greener Appraiser											
Reviewed by: Gail Vice Senior Appraiser											
Explanation: Overassessment due to factual error - existence. Taxpayer inquiry indicated the property does not have asphalt and the fence is split wood instead of vinyl. Additives were added in the 2015 roll year in error. The proposed value represents these corrections.											



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
July 26, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2013/2014

Proposed tax change for 2013/2014 : -446.10

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable Assessed</u>	<u>Taxable Assessed</u>	<u>Taxable Assessed</u>	<u>Taxable Assessed</u>
Land	90,000	31,500	90,000	31,500
Improvements	372,702	130,446	333,366	116,678
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	462,702	161,946	423,366	148,178

RCR # 1467F13 PARCEL/PPID NAME 050-303-20 COOK, CHUCK W & 3625 JACOBS CT AUDRA M

Submitted under NRS 361.768
Explanation: Overassessment due to factual error. The single family residence on this parcel was initially placed on the tax roll as a 4,191 square foot two story quality class 4.5. At the taxpayers request, an interior inspection was done on January 27, 2016 at which time it was determined the residence is a quality class 4.0 and should be a 1 1/2 story. Also, 106 square feet was a storage room and not living quarters. The proposed value represents this correction.

COMMISSION DISTRICT 2
TAX DISTRICT 4000

SITUS ADDRESS 3625 JACOBS CT

TAX \$ CHANGE -446.10

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2012/2013

Proposed tax change for 2012/2013 : -421.58

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable Assessed</u>	<u>Taxable Assessed</u>	<u>Taxable Assessed</u>	<u>Taxable Assessed</u>
Land	100,000	35,000	100,000	35,000
Improvements	318,362	111,427	281,190	98,416
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	418,362	146,427	381,190	133,416

RCR # 1467F12 PARCEL/PPID NAME 050-303-20 COOK, CHUCK W & 3625 JACOBS CT AUDRA M

Submitted under NRS 361.768
Explanation: Overassessment due to factual error. The single family residence on this parcel was initially placed on the tax roll as a 4,191 square foot two story quality class 4.5. At the taxpayers request, an interior inspection was done on January 27, 2016 at which time it was determined the residence is a quality class 4.0 and should be a 1 1/2 story. Also, 106 square feet was a storage room and not living quarters. The proposed value represents this correction.

COMMISSION DISTRICT 2
TAX DISTRICT 4000

SITUS ADDRESS 3625 JACOBS CT

TAX \$ CHANGE -421.58

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
 July 26, 2016

ROLL CHANGE REQUESTS UNSECURED
ROLL

Proposed tax change for 2015/2016 : -7,177.12

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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
1520015	2106974 EMPLOYERS INSURANCE CO OF NEVADA	10375 PROFESSIONAL CIR RENO	2	1005	-3,376.02	1,207,929	422,765	944,355	330,524
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Adjustment to assessed value due to Tax Management Associates, Inc. audit completed Oct 26, 2015.				0	0	0	0
1530015	2200275 CACHE OF NEVADA #166	5430 MEADOWOOD MALL CIR RENO	2	1005	-1,762.78	137,608	48,163	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. STORE CLOSED PRIOR TO LIEN DATE PER ASSESSOR'S OFFICE RESEARCH				0	0	0	0
1523015	2124621 US FOODS INC	12663 OLD VIRGINIA RD RENO	2	1005	-1,039.55	85,358	29,873	4,200	1,470
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. NEW BUSINESS ASSET ERRONEOUSLY REPORTED ON TWO SEPERATE ACCOUNTS - 2124621 AND 2308098. REMOVING ASSET FROM 2124621.				0	0	0	0
1522015	2209480 OUTLOOK CHRISTIAN CHURCH	3697 KINGS ROW RENO	1	1005	-320.26	25,000	8,750	25,000	8,750
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Received approval letter for Application for Property Tax Exemption on 05-09-2016. Apply tax exempt status to 2015 roll year.				0	0	25,000	8,750
						25,000	8,750	25,000	0



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
 July 26, 2016

Proposed tax change for 2015/2016 : -7,177.12 Page 2 of 3

ROLL CHANGE REQUESTS UNSECURED
ROLL
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
1526115	2125953	LEE BEST'S CABINETS & CARPENTRY LLC 2164 STONE VIEW DR SPARKS Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. BUSINESS CLOSED PRIOR TO LIEN DATE PER ASSESSOR'S OFFICE RESEARCH	4	2005	-276.04	21,549	7,542	0	0
1524015	2303052	KEEFE COFFEE & SUPPLY CO 55 VISTA BLVD SPARKS Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. REPORTED ALARM SYSTEM IN ERROR - ASSET WAS REMOVED FROM LOCATION PRIOR TO LIEN DATE.	4	2005	-142.81	220,821	77,288	209,675	73,386
1504315	3113544	WALTERS, GAYLE 4705 E LEONESIO DR SUN VALLEY Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. MOBLE HOME WAS DISMANTLED AND REMOVED FROM SITE PRIOR TO LIEN DATE PER ASSESSOR'S OFFICE RESEARCH	3	4005	-86.14	7,594	2,658	0	0
1529015	2206412	KRIS MOOSE ART & FRAME 868 TAHOE BLVD #11 INCLINE VILLAGE Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Business closed prior to lien date per Assessor's office research	1	5200	-67.81	5,607	1,962	0	0
						21,549	7,542	0	0
						0	0	0	0
						21,549	7,542	0	0
						220,821	77,288	209,675	73,386
						0	0	0	0
						220,821	77,288	209,675	73,386
						7,594	2,658	0	0
						0	0	0	0
						7,594	2,658	0	0
						5,607	1,962	0	0
						0	0	0	0
						5,607	1,962	0	0

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

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

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 Principal Account Clerk
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 Senior Appraiser

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 Principal Account Clerk
 Reviewed by: Mark Stafford
 Senior Appraiser



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
July 26, 2016

**ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2015/2016**

Proposed tax change for 2015/2016 : -7,177.12

Page 3 of 3

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	980	Taxable Assessed	980
1528115	2127814	RUZ ACCOUNTING	1948 WIND RANCH RD C RENO	2	1005	-35.90	2,800	980	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 ASSESSOR'S OFFICE RESEARCH										

1503315	3108508	RHODES, RUA KAY	6560 PYRAMID WAY SP 3 BLUE GEM ESTATES	4	4000	-34.42	3,033	1,062	3,033	1,062
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. FIRE DESTROYED HOME ON 07-04-2015. 2015 VALUE ADJUSTED PRO-RATA										

1527115	2125488	GONZALEZ HANDYMAN	614 BUD LAKE LN RENO	3	1005	-21.78	1,700	595	1,700	595
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 ASSESSOR'S STAFF RESEARCH										

1525315	3100344	D'AMATO, PAT	880 OLD OPHIR RD WASHOE COUNTY	2	4000	-13.61	1,199	420	1,199	420
Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. OWNER DECEASED AND MOBILE HOME IS NO LONGER ON PROPERTY PER ASSESSOR'S OFFICE RESEARCH										

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