



# WASHOE COUNTY

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## STAFF REPORT

BOARD MEETING DATE: October 11, 2016

**DATE:** September 12, 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 2014/2015 and 2016/2017 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 to all taxing entities \$25,546.26]. (Parcels are in Commission Districts 2, 4 & 5)

### SUMMARY

Roll change requests for errors discovered for the 2014/2015 and 2016/2017 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 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.A.

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 annual property tax revenue to all taxing entities attributable to the changes in value as listed in the attached Exhibit is \$25,546.26.

**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 2014/2015 and 2016/2017 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 to all taxing entities \$25,546.26].

**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 2014/2015 and 2016/2017 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 to all taxing entities \$25,546.26].”



**OFFICE OF WASHOE COUNTY ASSESSOR**  
**MICHAEL E. CLARK**

Exhibit A  
 October 11, 2016

**ROLL CHANGE REQUESTS SECURED ROLL**  
**TAX YEAR 2016/2017**

Proposed tax change for 2016/2017 : -25,540.56

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable	Assessed	Taxable	Assessed
<b>1537F16 028-361-07</b>	SPARKS CHRISTIAN FELLOWSHIP Submitted under NRS 361.765 Explanation: Incorrect exemption due to clerical error. This property qualifies for a partial exemption under NRS 361.125 for property owned by this church, used for religious purposes and not leased to a for-profit company. The amount of exemption on the Assessor's Roll for the 2016/2017 tax year is incorrect and should be \$1,631,349 assessed value. Approval of this roll change request will correct this error.	510 GREENBRAE DR	4	2000	-22836.02	2,390,957	836,835	2,390,957	836,835
<b>1539F16 038-042-26</b>	PUCINELLI FAMILY TRUST, ROGER D Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. According to the Truckee Meadows Fire Department and verified by physical inspection, the single family residence located on this parcel was destroyed by fire on August 02, 2016. The damage rendered the residence uninhabitable for the remainder of the roll year. Using August 2, 2016, as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2016 roll year the building existed.	345 LAKEVIEW DR	5	4011	-2835.71	175,000	61,250	175,000	61,250
<b>1538F16 141-371-06</b>	KAWADA, VICTORIA & STEPHEN Submitted under NRS 361.765 Explanation: Underassessment due to clerical error. Due to the error of not removing the Subdivision Discount on this parcel an incorrect Land & New Land amount was on the 2016/2017 roll. Approval of this roll change request will correct the error.	10385 ROLLINS DR	2	1000	131.17	40,960	14,336	51,200	17,920
						300,914	105,320	300,914	105,320
						0	0	0	0
							(0)		(0)
						595,748	208,512	323,295	113,153
						420,748	147,262	148,295	51,903
						0	0	0	0
							(0)		(0)
						6,153,130	1,143,560	6,153,130	522,247
						3,762,173	1,316,761	3,762,173	1,316,761
						0	0	0	0
							(1,010,036)		(1,631,349)
						2,390,957	836,835	2,390,957	836,835



**OFFICE OF WASHOE COUNTY ASSESSOR**  
MICHAEL E. CLARK

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

Proposed tax change for 2014/2015 : -5.70 Page 2 of 2

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable	Assessed	Taxable	Assessed
1536F14	152-471-14 ARROWCREEK HOMEOWNERS ASSN	0 TRIPLETT CT	2	4000	-5.70	500	175	0	0
	Prepared by: Michael Gonzales Appraiser	Submitted under NRS 361.768				0	0	0	0
	Reviewed by: Gail Vice Senior Appraiser	Explanation: Overassessment due to factual error. The subject parcel is a 9,586 square foot section of road within the Arrowcreek Development. During the 2014 reappraisal the unit type was incorrectly changed to TK resulting in a \$500 token land value. The parcel has since been corrected and assigned a unit type of RD (road) with a \$0 land value. The adjustment shown above reflects the value change required to correct this error for the 2014 roll.				0	0	0	0
							(0)		(0)
						500	175	0	0

**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