



WASHOE COUNTY

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STAFF REPORT BOARD MEETING DATE: February 28, 2017

DATE: February 8, 2017
TO: Board of County Commissioners
FROM: Lora Zimmer, Assessment Services Coordinator
(775) 328-2223, lzimmer@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, 2015/2016 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 \$9,148.49]. (Parcels are in Commission Districts 1, 2, 3 & 5)

SUMMARY

Roll change requests for errors discovered for the 2014/2015, 2015/2016 and 2016/2017 secured tax roll as outlined in Exhibit A.

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 Statute (NRS) Chapter 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 Chapter 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 exhibit.

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 annual property tax revenue to all taxing entities attributable to the changes in value as listed in the attached Exhibit is \$9,148.49.

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, 2015/2016 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 \$9,148.49].

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, 2015/2016 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 \$9,148.49].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
February 28, 2017

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

Proposed tax change for 2015/2016 : -2,645.50

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
1602F15	031-302-44	KJM HOLDINGS LLC	2500 PRATER WAY	3	2001	-2645.50	407,187	142,515	407,187	142,515	
		Submitted under NRS 361.768									
		Explanation: Overassessment due to factual error. The Office Building located on this parcel was reported to be 10,764sf in size, have an Average Wall Height / Floor of 18 feet, and with 14,228sf of Sprinkler System Wet. A physical inspection conducted on November 4, 2016, indicated that an open (cathedral) ceiling area of 195sf was included in the above square footage. The correct building size is 10,569sf, the correct Average Wall Height / Floor is 11 feet, and the correct amount of Sprinkler System Wet is 12,169sf. The value adjustments for these corrected items are shown above and are required to correct the 2015-16 roll.									
							712,188	249,266	505,706	176,997	
							0	0	0	0	
								(0)		(0)	
							1,119,375	391,781	912,893	319,512	

Proposed tax change for 2014/2015 : -3,509.21

**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	
1602B14	031-302-44	KJM HOLDINGS LLC	2500 PRATER WAY	3	2001	-3509.21	407,187	142,515	407,187	142,515	
		Submitted under NRS 361.768									
		Explanation: Overassessment due to factual error. The Office Building located on this parcel was reported to be 10,764sf in size, have an Average Wall Height / Floor of 18 feet, and with 14,228sf of Sprinkler System Wet. A physical inspection conducted on November 4, 2016, indicated that an open (cathedral) ceiling area of 195sf was included in the above square footage. The correct building size is 10,569sf, the correct Average Wall Height / Floor is 11 feet, and the correct amount of Sprinkler System Wet is 12,169sf. The value adjustments for these corrected items are shown above and are required to correct the 2014-15 roll.									
							782,851	273,998	508,956	178,134	
							0	0	0	0	
								(0)		(0)	
							1,190,038	416,513	916,143	320,649	

Proposed tax change for 2014/2015 : -3,509.21

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 _____, 2017

County Clerk

Chair, Board of County Commissioners



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
February 28, 2017

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

Proposed tax change for 2016/2017 : -2,993.78

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable Assessed	190,000	Taxable Assessed	190,000	
1623F16	125-232-03	FISHER FAMILY TRUST, HERBERT G & SHIRLEY A	814 JEFFREY CT	1	5200	-115.36	190,000	66,500	190,000	66,500	
Prepared by: Jane Tung Appraiser											
Reviewed by: Gail Vice Senior Appraiser											
Explanation: Overassessment due to clerical error. A generator was installed in the single family residence located at this parcel for the 2016/2017 reopen roll. The cost for the generator was incorrect resulting in an overassessment. The proposed value represents the corrected value for the 2016/2017 tax year.											
1627F16	142-343-05	INGRAHAM, GEORGE P	3705 BOULDER PATCH	2	4000	-108.42	166,560	58,296	166,560	58,296	
Prepared by: Jane Tung Appraiser											
Reviewed by: Gail Vice Senior Appraiser											
Explanation: Overassessment due to clerical error. A generator was installed in the single family residence located at this parcel for the 2016/2017 reopen roll. The cost for the generator was incorrect resulting in an overassessment. The proposed value represents the corrected value for the 2016/2017 tax year.											
1626F16	125-431-18	BYERS, VERA S et al	987 WANDER WAY	1	5200	-104.32	260,000	91,000	260,000	91,000	
Prepared by: Jane Tung Appraiser											
Reviewed by: Gail Vice Senior Appraiser											
Explanation: Overassessment due to clerical error. A generator was installed in the single family residence located at this parcel for the 2016/2017 reopen roll. The cost for the generator was incorrect resulting in an overassessment. The proposed value represents the corrected value for the 2016/2017 tax year.											
1618F16	017-330-78	STOLZ FAMILY TRUST	17950 S VIRGINIA ST	2	4000	-96.59	76,500	26,775	76,500	26,775	
Prepared by: Jane Tung Appraiser											
Reviewed by: Gail Vice Senior Appraiser											
Explanation: Overassessment due to clerical error. A generator was installed in the single family residence located at this parcel for the 2016/2017 reopen roll. The cost for the generator was incorrect resulting in an overassessment. The proposed value represents the corrected value for the 2016/2017 tax year.											
1588F16	556-591-32	PERREIRA, ERNEST IV	18182 GIANT PANDA CT	5	4000	1821.84	26,080	9,128	32,600	11,410	
Prepared by: Shannon Scott Principal Account Clerk											
Reviewed by: Rigo Lopez Chief Appraiser											
Explanation: Underassessment due to clerical error. The land value on this parcel is incorrect because the subdivision discount of 20% was not removed. The parcel has transferred from the developer to the new owner and New Land was previously calculated and applied. The proposed value represents the corrected land value for the 2016/2017 roll year.											

	Taxable Assessed	190,000	Taxable Assessed	190,000
Land	190,000	66,500	190,000	66,500
Improvements	162,942	57,030	153,381	53,683
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	352,942	123,530	343,381	120,183

	Taxable Assessed	166,560	Taxable Assessed	166,560
Land	166,560	58,296	166,560	58,296
Improvements	790,004	276,501	780,443	273,155
Personal Property	0	0	0	0
Exemption (minus)		(13,000)		(13,000)
Total	956,564	321,797	947,003	318,451

	Taxable Assessed	416,524	Taxable Assessed	407,877
Land	260,000	91,000	260,000	91,000
Improvements	416,524	145,783	407,877	142,756
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	676,524	236,783	667,877	233,756

	Taxable Assessed	162,004	Taxable Assessed	153,487
Land	76,500	26,775	76,500	26,775
Improvements	162,004	56,701	153,487	53,720
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	238,504	83,476	229,987	80,495

	Taxable Assessed	156,049	Taxable Assessed	156,049
Land	26,080	9,128	32,600	11,410
Improvements	156,049	54,617	156,049	54,617
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	182,129	63,745	188,649	66,027



Exhibit A
February 28, 2017

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

Proposed tax change for 2016/2017 : -2,993.78

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable	Assessed	Taxable	Assessed
1622F16	123-133-13 SCHYNOLL FAMILY TRUST	515 GONOWABIE RD	1	5200	-147.87	392,000	137,200	392,000	137,200
	Prepared by: Jane Tung Appraiser	Submitted under NRS 361.765							
	Reviewed by: Gail Vice Senior Appraiser	Explanation: Overassessment due to clerical error. A generator was installed in the single family residence located at this parcel for the 2016/2017 reopen roll. The cost for the generator was incorrect resulting in an overassessment. The proposed value represents the corrected value for the 2016/2017 tax year.				1,211,730	424,106	1,197,783	419,224
						0	0	0	0
							(0)		(0)
						1,603,730	561,306	1,589,783	556,424
1625F16	125-351-03 INGERSOLL, RAYMOND W & VICTORIA L	893 JENNIFER ST	1	5200	-140.56	170,000	59,500	170,000	59,500
	Prepared by: Jane Tung Appraiser	Submitted under NRS 361.765							
	Reviewed by: Gail Vice Senior Appraiser	Explanation: Overassessment due to clerical error. A generator was installed in the single family residence located at this parcel for the 2016/2017 reopen roll. The cost for the generator was incorrect resulting in an overassessment. The proposed value represents the corrected value for the 2016/2017 tax year.				293,765	102,817	282,116	98,740
						0	0	0	0
							(0)		(0)
						463,765	162,318	452,116	158,240
1620F16	214-062-01 HERSHEWE-KEY FAMILY TRUST	4445 MOUNTAINGATE DR	1	1000	-134.25	185,000	64,750	185,000	64,750
	Prepared by: Jane Tung Appraiser	Submitted under NRS 361.765							
	Reviewed by: Gail Vice Senior Appraiser	Explanation: Overassessment due to clerical error. A generator was installed in the single family residence located at this parcel for the 2016/2017 reopen roll. The cost for the generator was incorrect resulting in an overassessment. The proposed value represents the corrected value for the 2016/2017 tax year.				616,086	215,631	605,606	211,962
						0	0	0	0
							(0)		(0)
						801,086	280,380	790,606	276,712
1628F16	150-182-02 PELHAM TRUST, GUY & PATRICIA	1445 TAOS LN	2	4000	-120.66	120,000	42,000	120,000	42,000
	Prepared by: Jane Tung Appraiser	Submitted under NRS 361.765							
	Reviewed by: Gail Vice Senior Appraiser	Explanation: Overassessment due to clerical error. A generator was installed in the single family residence located at this parcel for the 2016/2017 reopen roll. The cost for the generator was incorrect resulting in an overassessment. The proposed value represents the corrected value for the 2016/2017 tax year.				420,399	147,140	409,759	143,415
						0	0	0	0
							(0)		(0)
						540,399	189,140	529,759	185,415
1624F16	125-232-24 BARTA LIVING TRUST, LESLIE P	812 JEFFREY CT	1	5200	-115.36	290,000	101,500	290,000	101,500
	Prepared by: Jane Tung Appraiser	Submitted under NRS 361.765							
	Reviewed by: Gail Vice Senior Appraiser	Explanation: Overassessment due to clerical error. A generator was installed in the single family residence located at this parcel for the 2016/2017 reopen roll. The cost for the generator was incorrect resulting in an overassessment. The proposed value represents the corrected value for the 2016/2017 tax year.				236,866	82,903	227,305	79,556
						0	0	0	0
							(0)		(0)
						526,866	184,403	517,305	181,056



Exhibit A
February 28, 2017

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

Proposed tax change for 2016/2017 : -2,993.78

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1602F16	031-302-44 KIM HOLDINGS LLC Submitted under NRS 361.768	2500 PRATER WAY Submitted under NRS 361.768	3	2001	-2587.03	407,187	142,515	407,187	142,515
	Prepared by: Craig Anacker					695,720	243,502	493,768	172,818
	Reviewed by: Stacy Ettinger Senior Appraiser	Explanation: Overassessment due to factual error - existence. The Office Building located on this parcel was reported to be 10,764sf in size, have an Average Wall Height / Floor of 18 feet, and with 10,228sf of Sprinkler System Wet. A physical inspection conducted on November 4, 2016, indicated that an open (cathedral) ceiling area of 195sf was included in the above square footage. The correct building size is 10,569sf, the correct Average Wall Height / Floor is 11 feet, and the correct amount of Sprinkler System Wet is 12,169sf. The value adjustments for these corrected items are shown above and are required to correct the 2016-17 roll.				0	0	0	0
						1,102,907	386,017	900,955	315,333
1633F16	032-271-16 JURACH FAMILY TRUST, PHILLIP D	1610 PITTMAN AVE	3	2002	-777.82	84,000	29,400	84,000	29,400
	Prepared by: Alasdair Holwill Appraiser	Submitted under NRS 361.768				141,026	49,359	76,888	26,910
	Reviewed by: Steve Clement Senior Appraiser	Explanation: Overassessment due to factual error - existence. According to local news, the property owner and verified by physical inspection on 1/18/2017, the commercial property located on this parcel was severely damaged by fire on 1/16/2017. The damage rendered the property uninhabitable for the remainder of the roll year. Using 1/16/2017, as the date of damage, the proposed value represents the prorated improvement value for the portion of the roll year the building existed.				0	0	0	0
						225,026	78,759	160,888	56,310
1600F16	125-541-26 MOUNTAIN TRUST	633 TUMBLEWEED CIR	1	5200	-218.27	250,000	87,500	250,000	87,500
	Prepared by: Jane Tung Appraiser	Submitted under NRS 361.768				422,827	147,989	404,738	141,658
	Reviewed by: Gail Vice Senior Appraiser	Explanation: Overassessment due to factual error - existence. The 2-story single family residence located at this parcel has gone through a remodel from 2014 to 2016. About 550 square feet of living space and upgrades were added to the house. Errors were made when updating the property record with the results of the remodel in the reopen assessment period. After an additional walk-through with the property owner on 1/17/16, the taxable building value was revised. The proposed value represents the corrected value for the 2016/2017 tax year.				0	0	0	0
						672,827	235,489	654,738	229,158
1621F16	122-530-37 WOODSON FAMILY TRUST, CATHERINE & GREGORY	475 LAKESHORE BLVD	1	5200	-149.11	1,097,120	383,992	1,097,120	383,992
	Prepared by: Jane Tung Appraiser	Submitted under NRS 361.765				594,263	207,992	581,906	203,667
	Reviewed by: Gail Vice Senior Appraiser	Explanation: Overassessment due to clerical error. A generator was installed in the single family residence located at this parcel for the 2016/2017 reopen roll. The cost for the generator was incorrect resulting in an overassessment. The proposed value represents the corrected value for the 2016/2017 tax year.				0	0	0	0
						1,691,383	591,984	1,679,026	587,659