



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: June 27, 2017

DATE: Wednesday, June 07, 2017
TO: Board of County Commissioners
FROM: Lora Zimmer, Assessment Services Coordinator, Assessor
(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 on the 2014/2015, 2015/2016 and 2016/2017 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 increase to all taxing entities \$6,652.73]. (All Commission Districts)

SUMMARY

Roll change requests for errors discovered on the 2014/2015, 2015/2016 and 2016/2017 secured and unsecured tax rolls as outlined in Exhibits A and B.

Washoe County 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.

AGENDA ITEM # S.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 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 increase in annual property tax revenue to all taxing entities attributable to the changes in value as listed in the attached Exhibits is \$6,652.73.

RECOMMENDATION

It is recommended that the Board of County Commissioners approve roll change requests pursuant to NRS 361.765 and/or NRS 361.768 for errors discovered on the 2014/2015, 2015/2016 and 2016/2017 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 increase to all taxing entities \$6,652.73].

POSSIBLE MOTION

Should the Board agree with staff's recommendation, a possible motion would be:

“Move to approve roll change requests pursuant to NRS 361.765 and/or NRS 361.768 for errors discovered on the 2014/2015, 2015/2016 and 2016/2017 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 increase to all taxing entities \$6,652.73].”



Exhibit A
June 27, 2017

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

Proposed tax change for 2016/2017 : 8,322.70

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1672F16	514-152-02	SPEELMAN, JACK & DIANA	795 FRANCESCA WAY	4	2000	-1772.51	52,100	18,235	52,100	18,235
Prepared by: Stacey Jackson Appraiser Reviewed by: Stacy Ettinger 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 September 21, 2016. The damage rendered the residence uninhabitable for the remainder of the roll year. Using September 21, 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.										
1669F16	200-202-23	MCKENNIE, THOMAS	1764 AMBASSADOR DR	1	1000	-954.93	50,300	17,605	50,300	17,605
Prepared by: Wendy Jackins Appraiser Reviewed by: Steve Clement 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 October 06, 2016. The damage rendered the residence uninhabitable for the remainder of the roll year. Using October 06, 2016, as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2016 roll year the building was inhabitable.										
1671F16	164-272-04	GEISLER, ERIC	1300 RADFORD DR	2	1000	-469.03	33,100	11,585	33,100	11,585
Prepared by: Tracy Burns Appraiser Reviewed by: Gail Vice Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. Adjustment for partial or complete destruction. According to the Reno Fire Department and verified by a field inspection completed on January 29, 2017, the single family residence located on this parcel was severely damaged by fire on January 24, 2017. The damage renders the residence uninhabitable for the remainder of the roll year. Using January 24, 2017 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016 roll year the building existed.										
1673F16	032-074-21	LOPSHIRE, LIVONA A et al	1773 D ST	3	2001	-364.01	19,080	6,678	19,080	6,678
Prepared by: Stacey Jackson Appraiser Reviewed by: Stacy Ettinger Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The residence on this parcel was valued at 100% complete for the 2016-2017 roll year in error. Based on a field inspection conducted October 10, 2016, it was determined that the residence was actually 40% complete. This roll change request would correct the 2016-2017 tax roll to reflect the actual percent complete of the improvements as July 1, 2016.										
							233,789	81,827	59,199	20,719
Improvements							0	0	0	0
Personal Property								(0)		(0)
Exemption (minus)							285,889	100,061	111,299	38,954
Total										
Land							122,318	42,811	32,506	11,377
Improvements							0	0	0	0
Personal Property								(0)		(0)
Exemption (minus)							172,618	60,416	82,806	28,982
Total										
Land							87,558	30,645	48,116	16,840
Improvements							0	0	0	0
Personal Property								(0)		(0)
Exemption (minus)							120,658	42,230	81,216	28,425
Total										
Land							65,999	23,100	26,400	9,240
Improvements							0	0	0	0
Personal Property								(0)		(0)
Exemption (minus)							85,079	29,778	45,480	15,918
Total										



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 June 27, 2017

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2016/2017

Proposed tax change for 2016/2017 : 8,322.70

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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
1668F16	025-120-29	AVALOS, JOSE M	292 SMITHRIDGE PARK	2	1000	-353.82	15,600	5,460	15,600	5,460
		Prepared by: Wendy Jackins	Submitted under NRS 361.768				33,299	11,655	1,076	376
		Appraiser	Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was severely damaged by fire on June 22, 2016. The damage has rendered the residence uninhabitable for the entire 2016 roll year. The proposed value represents the correct improvement value for the 2016 roll year.				0	0	0	0
		Reviewed by: Steve Clement					(0)	(0)	(0)	(0)
		Senior Appraiser					48,899	17,115	16,676	5,836
1667F16	025-120-28	MEEHAN, SAMANTHA	293 SMITHRIDGE PARK	2	1000	-350.70	15,600	5,460	15,600	5,460
		Prepared by: Wendy Jackins	Submitted under NRS 361.768				33,245	11,636	1,076	376
		Appraiser	Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was severely damaged by fire on June 22, 2016. The damage has rendered the residence uninhabitable for the entire 2016 roll year. The proposed value represents the correct improvement value for the 2016 roll year.				0	0	0	0
		Reviewed by: Steve Clement					(0)	(0)	(0)	(0)
		Senior Appraiser					48,845	17,096	16,676	5,836
1665F16	010-371-08	HIGH ROCK LAND COMPANY LLC	1465 ROMERO WAY	1	1000	-339.21	71,250	24,938	71,250	24,938
		Prepared by: Ken Johns	Submitted under NRS 361.768				45,234	15,832	22,679	7,937
		Appraiser	Explanation: Overassessment due to factual error--existence. On October 29th, 2015 a fire occurred in the garage and garage conversion area of the structure rendering the home uninhabitable for the remainder of the 2015-2016 fiscal year and for the first 182 days of the 2016-2017 fiscal year. The proposed taxable improvement value represents the prorated portion of the year after repairs were completed and the home was again habitable.				0	0	0	0
		Reviewed by: Steve Clement					(0)	(0)	(0)	(0)
		Senior Appraiser					116,484	40,769	93,929	32,875
1666F16	025-120-27	KNIGHT TRUST, JEAN	294 SMITHRIDGE PARK	2	1000	-337.03	15,600	5,460	15,600	5,460
		Prepared by: Wendy Jackins	Submitted under NRS 361.768				32,026	11,210	1,076	376
		Appraiser	Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was severely damaged by fire on June 22, 2016. The damage has rendered the residence uninhabitable for the entire 2016 roll year. The proposed value represents the correct improvement value for the 2016 roll year.				0	0	0	0
		Reviewed by: Steve Clement					(0)	(0)	(0)	(0)
		Senior Appraiser					47,626	16,669	16,676	5,836



Exhibit A
June 27, 2017

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

Proposed tax change for 2016/2017 : 8,322.70

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1670F16	021-911-06	EDWARDS USA LLC Submitted under NRS 361.768	2	1000	-332.52	29,160	10,206	29,160	10,206
Prepared by:	Wendy Jackins	Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was severely damaged by fire on January 31, 2017. The damage rendered the residence uninhabitable for the remainder of the roll year. Using January 31, 2017, as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2016 roll year the building was inhabitable.				68,157	23,855	39,961	13,986
Appraiser	Steve Clement					0	0	0	0
Reviewed by:	Steve Clement						(0)		(0)
Senior Appraiser						97,317	34,061	69,121	24,192
1659F16	031-351-03	WALTHER TRUST, JOSEPH & MARY Submitted under NRS 361.768	3	2001	-184.09	32,000	11,200	32,000	11,200
Prepared by:	Stacey Jackson	Explanation: Overassessment due to factual error - existence. One of the two Single Family Residences located on this parcel suffered fire damage on June 19, 2016. A field inspection on April 24, 2017 confirmed that the building is uninhabitable. The damage rendered the structure uninhabitable as of the lien date of July 1, 2016. The proposed improvement value represents the remaining structure and yard improvements on the parcel that were not damaged by the fire.				36,238	12,683	17,789	6,226
Appraiser	Stacy Ettinger					0	0	0	0
Reviewed by:	Stacy Ettinger						(0)		(0)
Senior Appraiser						68,238	23,883	49,789	17,426
1675F16	014-213-21	MERCHANT & MITCHELL LLC Submitted under NRS 361.768	1	1000	-179.78	62,500	21,875	62,500	21,875
Prepared by:	Col Greener	Explanation: Overassessment due to factual error - existence. A demolition permit issued for the structure was final on December 02, 2016. A field inspection on May 25, 2017 confirmed the building is gone. Using one day prior to the actual date of demolition by City final, the proposed value represents the prorated improvement value for the portion of the 2016 roll year the building existed.				41,398	14,489	17,353	6,073
Appraiser	Steve Clement					0	0	0	0
Reviewed by:	Steve Clement						(0)		(0)
Senior Appraiser						103,898	36,364	79,853	27,948
1679F16	014-115-14	SCOTT, PAUL W & SHERYL Submitted under NRS 361.768	1	1000	-156.76	75,000	26,250	75,000	26,250
Prepared by:	Col Greener	Explanation: Overassessment due to factual error - existence. According to News4-Fox and verified by physical inspection, the single family residence located on this parcel was severely damaged by fire on January 11, 2017. The damage rendered the residence uninhabitable for the remainder of the roll year. Using January 11, 2017 as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2016/2017 roll years the building existed.				79,337	27,768	63,526	22,234
Appraiser	Steve Clement					0	0	0	0
Reviewed by:	Steve Clement						(0)		(0)
Senior Appraiser						154,337	54,018	138,526	48,484



Exhibit A
June 27, 2017

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

Proposed tax change for 2016/2017 : 8,322.70

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable	Assessed	Taxable	Assessed
1676F16	035-351-03	HAYS, ROBERT J	4665 CLINTON CT	3	4000	-115.29	47,250	16,538	47,250	16,538
		Submitted under NRS 361.768								
		Explanation: Overassessment due to factual error - existence. According to Truckee Meadows Fire Department and verified by physical inspection, the manufactured home converted to real property located on this parcel was severely damaged by fire on June 25, 2015. The damage rendered the residence uninhabitable for the 2016 roll year. The proposed value corrects the omission of the damaged manufactured home.								

1674F16	032-083-07	TOWNE, BRUCE E	1302 E ST	3	2001	-42.37	19,080	6,678	19,080	6,678
		Submitted under NRS 361.768								
		Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 1,160 square feet of gross living area in error. Based on documentation in the file and a field inspection done February 7, 2017, it was determined that the correct gross living area is 944 square feet. The proposed value represents this correction.								

1664F16	014-135-24	CSPS - RENO LLC	121 VESTA ST	3	1000	14274.75	255,501	89,425	255,501	89,425
		Submitted under NRS 361.765								
		Explanation: This property received an exemption under NRS 361.096 in error for the 2016/17 tax year which allows for an exemption for property leased to a charter school. The charter school that previously occupied this property vacated the property on 6/30/2016. Therefore, this property is no longer eligible for this exemption. Approval of this Roll Change Request will correct this error.								

Proposed tax change for 2015/2016 : -42.30

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

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable	Assessed	Taxable	Assessed
1674F15	032-083-07	TOWNE, BRUCE E	1302 E ST	3	2001	-42.30	14,850	5,198	14,850	5,198
		Submitted under NRS 361.768								
		Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 1,160 square feet of gross living area in error. Based on documentation in the file and a field inspection done February 7, 2017, it was determined that the correct gross living area is 944 square feet. The proposed value represents this correction.								



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
June 27, 2017

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -41.05

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable	Assessed	Taxable	Assessed
1674F14	032-083-07	TOWNE, BRUCE E	1302 E ST	3	2001	-41.05	9,810	3,434	9,810	3,434
		Submitted under NRS 361.768								
		Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 1,160 square feet of gross living area in error. Based on documentation in the file and a field inspection done February 7, 2017, it was determined that the correct gross living area is 944 square feet. The proposed value represents this correction.								
							29,672	10,385	26,202	9,170
							0	0	0	0
								(0)		(0)
							39,482	13,819	36,012	12,604

Prepared by: Stacey Jackson
Appraiser
Reviewed by: Stacy Ettinger
Senior Appraiser

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
Washoe County Commission



Exhibit B
June 27, 2017

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2016/2017

Proposed tax change for 2016/2017 : -446.74

<u>RCR #</u>	<u>PARCEL/PPID NAME</u>	<u>SITUS ADDRESS</u>	<u>COMMISSION DISTRICT</u>	<u>TAX DISTRICT</u>	<u>TAX \$ CHANGE</u>	<u>CURRENT Taxable Assessed</u>	<u>PROPOSED Taxable Assessed</u>
1662916	2960004 ROSS, HERMAN D AND CHERRI L TTEE	5359 ALPHA AVE RENO	5	1000	-446.74	39,780	15,037
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. CORRECT NEW TO ROLL YEAR AND INCLUDE NEW EQUIPMENT ADDED IN 2014. TREASURER TO REINSTATE PARTIAL TAX ABATEMENT ON YEARS 2014, 2015 AND 2016.				0	0
						39,780	42,963
						0	0
						39,780	15,037

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -525.27

<u>RCR #</u>	<u>PARCEL/PPID NAME</u>	<u>SITUS ADDRESS</u>	<u>COMMISSION DISTRICT</u>	<u>TAX DISTRICT</u>	<u>TAX \$ CHANGE</u>	<u>CURRENT Taxable Assessed</u>	<u>PROPOSED Taxable Assessed</u>
1661A15	2960004 ROSS, HERMAN D AND CHERRI L TTEE	5359 ALPHA AVE RENO	5	1040	-525.27	45,900	17,356
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. CORRECT NEW TO ROLL YEAR AND INCLUDE NEW EQUIPMENT ADDED IN 2014. TREASURER TO REINSTATE PARTIAL TAX ABATEMENT ON YEARS 2014, 2015 AND 2016				0	0
						45,900	49,591
						0	0
						45,900	17,356

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -614.61

<u>RCR #</u>	<u>PARCEL/PPID NAME</u>	<u>SITUS ADDRESS</u>	<u>COMMISSION DISTRICT</u>	<u>TAX DISTRICT</u>	<u>TAX \$ CHANGE</u>	<u>CURRENT Taxable Assessed</u>	<u>PROPOSED Taxable Assessed</u>
1660A14	2960004 ROSS, HERMAN D AND CHERRI L TTEE	5359 ALPHA AVE RENO	5	1040	-614.61	52,722	19,923
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. CORRECT NEW TO ROLL YEAR AND INCLUDE NEW EQUIPMENT ADDED IN 2014. TREASURER TO REINSTATE PARTIAL TAX ABATEMENT ON YEARS 2014, 2015 AND 2016				0	0
						52,722	56,923
						0	0
						52,722	19,923

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 _____, 2017

County Clerk

Chair
Washoe County Commission