



WASHOE COUNTY

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CM/ACM _____
Finance LC
DA —
Risk Mgt —
HR —
Other —

STAFF REPORT BOARD MEETING DATE: January 27, 2015

DATE: December 31, 2014
TO: Washoe County Board of County Commissioners
FROM: Ivy Diezel, Department Systems Support Analyst
(775) 328-2273, idiezel@washoecounty.us

THROUGH: Michael E. Clark, Washoe County Assessor

SUBJECT: Approve roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of increase \$47,032.78]. (Parcels are in various Commission Districts)

SUMMARY

Roll change requests for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 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: This promotes transparency in government and financial accountability.

PREVIOUS ACTION

The Washoe County Board of County Commissioner 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 assessment rolls as a result of a factual error under NRS 361.768 or as a result of a mathematical, clerical, or typographical error under NRS 361.765 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 361.768 and NRS 361.765.

FISCAL IMPACT

The increase in property tax revenue attributable to the changes in value as listed in the attached Exhibit(s) is \$47,032.78].

RECOMMENDATION

It is recommended that the Board of County Commissioners, pursuant to NRS 361.768 and NRS 361.765, approve the roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of increase \$47,032.78].

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 361.768 and NRS 361.765, approve the roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2011/2012, 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of increase \$47,032.78].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 January 27, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : 58,622.33

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RCR #	PARCEL ID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable	Assessed	Taxable	Assessed
1255F14	046-180-12	ST JAMES'S VILLAGE HOMEOWNERS ASSN	JOY LAKE RD	2	6000	-4243.04	439,750	153,913	0	0
Prepared by: Pete Klinke Appraiser Reviewed by: Rigo Lopez Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error. The subject parcel was incorrectly valued as Open Space for the 2014/2015 tax year. Based on the Declaration of Annexation, recorded on 06/06/2014, the subject parcel was dedicated to the St. James's Village Homeowners' Association as Common Area. The proposed value represents this correction.										
1259F14	220-052-02	PEDRINI LIVING TRUST, NINO P	90 HAWKEN RD	1	6005	-3805.52	131,250	45,938	131,250	45,938
Prepared by: Cori Burke Senior Appraiser Reviewed by: Theresa Wilkins Chief Deputy Assessor 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 quality class 11.0 based on an exterior inspection while under construction. At the taxpayers request, an interior inspection was done on November 3, 2014 at which time it was determined the residence is a quality class 10.0. The proposed value represents this correction.										
1251F14	030-542-12	ANDERSON TRUST	3081 S COTTAGE LN	4	2005	-102.23	33,540	11,739	23,220	8,127
Prepared by: Stacy Ettinger Appraiser Reviewed by: Gail Vice Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error-size. An error indicating a subject parcel size of 40,075 square feet resulted in an incorrect land value. The actual subject parcel size is 3,995 square feet. The value correction for the 2014 roll is shown above.										
1245F14	163-050-15	CPX SOUTH MEADOWS GATEWAY OPAG LLC	9920 DOUBLE R BLVD	2	1005	-0.58	143,137	50,098	132,817	46,486
Prepared by: Minnie Lunsford Principal Account Clerk Reviewed by: Ivy Diezel Department Systems Support Analyst Submitted under NRS 361.765 Absorbed in prior abatement.										
Explanation: Overassessment due to clerical error. The number of square feet for the interior sprinkler system in this building was overstated for the 2014/2015 fiscal year resulting in an incorrect building value calculation. Approval of this roll change request will correct this error.							1,109,862	388,452	1,109,862	388,452
Improvements							8,801,592	3,080,557	8,526,893	2,984,413
Personal Property							0	0	0	0
Exemption (minus)								(0)		(0)
Total							9,911,454	3,469,009	9,636,755	3,372,865



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
January 27, 2015

ROLL CHANGE REQUESTS SECURED
ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : 58,622.33

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RCR #	PARCEL ID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
1252F14	010-031-04	CHISM PROPERTIES LLC	1401 W 2ND ST	1	1005	-0.27	521,672	182,585	391,254	136,939	
Prepared by: Minnie Lunsford							Submitted under NRS 361.765				
Principal Account Clerk							Absorbed in prior abatement.				
Reviewed by: Ivy Diezel							Explanation: Overassessment due to clerical error. The land for this commercial property is valued on a per square foot basis. Due to a clerical error the incorrect value per square foot was used to calculate the land value on this parcel. Approval of this roll change request will correct this error.				
Department Systems Support Analyst											
1253F14	538-010-03	J&J SPANISH SPRINGS LLC	450 INGENUITY AVE	4	4000	0.00	6,037,416	2,113,096	5,606,172	1,962,161	
Prepared by: Minnie Lunsford							Submitted under NRS 361.765				
Principal Account Clerk							Absorbed in prior abatement.				
Reviewed by: Ivy Diezel							Explanation: Overassessment due to clerical error. The land for this commercial property is valued on a per square foot basis. Due to a clerical error the incorrect value per square foot was used to calculate the land value for the parcel. Approval of this roll change request will correct this error.				
Department Systems Support Analyst											
1254F14	055-320-15	MCCLEARY, ELIZABETH A	7900 LIST COUNTRY RD	2	6000	484.25	57,585	20,155	147,585	51,655	
Prepared by: Minnie Lunsford							Submitted under NRS 361.765				
Principal Account Clerk							INCREASE				
Reviewed by: Ivy Diezel							Explanation: Underassessment due to clerical error. The home site on this mixed use property is valued on a site basis. The site value for 2014/2015 was encoded as \$10,000 instead of \$100,000 in error. Approval of this roll change request will correct this error.				
Department Systems Support Analyst											
1242F14	122-100-23	NEVADA PACIFIC DEVEL CORP	593 LAKESHORE BLVD	1	5200	66289.72	4,583,370	1,604,180	10,081,170	3,528,410	
Prepared by: Minnie Lunsford							Submitted under NRS 361.765				
Principal Account Clerk							INCREASE				
Reviewed by: Ivy Diezel							Explanation: Underassessment due to clerical error. This property is valued on a front foot basis. Due to a clerical error the incorrect value per front foot was used to calculate the land value on the parcel. Approval of this roll change request will correct this error.				
Department Systems Support Analyst											
							Land	105,057	105,057	36,770	
							Improvements	0	0	0	
							Personal Property	0	0	0	
							Exemption (minus)	(0)	(0)	(0)	
							Total	626,729	219,355	496,311	173,709
							Land	2,541,499	889,525	2,541,499	889,525
							Improvements	0	0	0	0
							Personal Property	0	0	0	
							Exemption (minus)	(0)	(0)	(0)	
							Total	8,578,915	3,002,620	8,147,671	2,851,686
							Land	273,201	95,620	273,201	95,620
							Improvements	0	0	0	0
							Personal Property	0	0	0	
							Exemption (minus)	(0)	(0)	(0)	
							Total	330,786	115,775	420,786	147,275
							Land	58,660	20,531	58,660	20,531
							Improvements	0	0	0	0
							Personal Property	0	0	0	
							Exemption (minus)	(0)	(0)	(0)	
							Total	4,642,030	1,624,710	10,139,830	3,548,941



OFFICE OF WASHOE COUNTY ASSESSOR
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Exhibit A
January 27, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2013/2014

Proposed tax change for 2013/2014 : -4,068.19

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RCR #	PARCEL ID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE
1259F13	220-0522-02	PEDRINI LIVING TRUST, NINO P	90 HAWKEN RD	1	6005	-3968.93
		Submitted under NRS 361.768				
		Prepared by: Cori Burke Senior Appraiser Reviewed by: Theresa Wilkins Chief Deputy Assessor				
		Explanation: Overassessment due to factual error. The single family residence on this parcel was initially placed on the tax roll as a quality class 11.0 based on an exterior inspection while under construction. At the taxpayers request, an interior inspection was done on November 3, 2014 at which time it was determined the residence is a quality class 10.0. The proposed value represents this correction.				
1251F13	030-542-12	ANDERSON TRUST	3081 S COTTAGE LN	4	2005	-99.26
		Submitted under NRS 361.768				
		Prepared by: Stacy Ettinger Appraiser Reviewed by: Gail Vice Senior Appraiser				
		Explanation: Overassessment due to factual error-size. An error indicating a subject parcel size of 40,075 square feet resulted in an incorrect land value. The actual subject parcel size is 3,995 square feet. The value correction for the 2013 roll is shown above.				

	CURRENT		PROPOSED	
	Taxable	Assessed	Taxable	Assessed
Land	131,250	45,938	131,250	45,938
Improvements	2,295,486	803,420	1,945,578	680,953
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	2,426,736	849,358	2,076,828	726,891
Land	25,480	8,918	17,640	6,174
Improvements	108,475	37,966	108,475	37,966
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	133,955	46,884	126,115	44,140

Proposed tax change for 2012/2013 : -3,861.37

RCR #	PARCEL ID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE
1259F12	220-0522-02	PEDRINI LIVING TRUST, NINO P	90 HAWKEN RD	1	6005	-3769.76
		Submitted under NRS 361.768				
		Prepared by: Cori Burke Senior Appraiser Reviewed by: Theresa Wilkins Chief Deputy Assessor				
		Explanation: Overassessment due to factual error. The single family residence on this parcel was initially placed on the tax roll as a quality class 11.0 based on an exterior inspection while under construction. At the taxpayers request, an interior inspection was done on November 3, 2014 at which time it was determined the residence is a quality class 10.0. The proposed value represents this correction.				
1251F12	030-542-12	ANDERSON TRUST	3081 S COTTAGE LN	4	2005	-91.61
		Submitted under NRS 361.768				
		Prepared by: Stacy Ettinger Appraiser Reviewed by: Gail Vice Senior Appraiser				
		Explanation: Overassessment due to factual error-size. An error indicating a subject parcel size of 40,075 square feet resulted in an incorrect land value. The actual subject parcel size is 3,995 square feet. The value correction for the 2012 roll is shown above.				

	CURRENT		PROPOSED	
	Taxable	Assessed	Taxable	Assessed
Land	122,850	42,997	122,850	42,997
Improvements	2,272,184	795,264	1,926,192	674,168
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	2,395,034	838,261	2,049,042	717,165
Land	23,530	8,235	16,290	5,702
Improvements	109,505	38,327	109,505	38,327
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	133,035	46,562	125,795	44,029



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
January 27, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2011/2012

Proposed tax change for 2011/2012 : -3,659.99

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RCR #	PARCEL ID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
1259F11	220-052-02	PEDRINI LIVING TRUST, NINO P	90 HAWKEN RD	1	6005	-3659.99	189,000	66,150	189,000	66,150	
Prepared by: Cori Burke Senior Appraiser								2,176,902	761,916	1,848,068	646,824
Reviewed by: Theresa Wilkins Chief Deputy Assessor								0	0	0	0
Explanation: Overassessment due to factual error. The single family residence on this parcel was initially placed on the tax roll as a quality class 11.0 based on an exterior inspection while under construction. At the taxpayers request, an Interior inspection was done on November 3, 2014 at which time it was determined the residence is a quality class 10.0. The proposed value represents this correction.									(0)		(0)
Total							2,365,902	828,066	2,037,068	712,974	

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:

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Dated this _____ day of _____, 2015

County Clerk

Chairman, Board of County Commissioners