



WASHOE COUNTY

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CM/ACM _____

Finance MS

DA _____

Risk Mgt. _____

HR _____

Other MS

Controller

STAFF REPORT BOARD MEETING DATE: July 28, 2015

DATE: July 28, 2015
TO: Board of County Commissioners
FROM: Mark Stafford, Senior Appraiser, Assessor
(775) 328-2219, mstafford@washoecounty.us

THROUGH: Michael E. Clark, Washoe County Assessor

SUBJECT: Roll change requests for errors discovered for the 2014/15 unsecured tax rolls and authorize Chairman to execute the changes described in Exhibit A and further direct the Washoe County Treasurer to correct the error(s). [cumulative amount of reduction \$2323.54] (All Commission Districts.).

SUMMARY

NRS 361.765 provides for the correction of clerical or typographical errors by the County Commissioners whenever an incorrect assessment of real or personal property appears on the tax roll. The attached Exhibit lists accounts where the personal property assessment is to be corrected due to clerical or typographical errors made for the 2014/15 roll year.

Strategic Objective supported by this item: This promotes transparency in government and financial accountability.

PREVIOUS ACTION

The Washoe County Board of Commissioners have approved many such roll change requests correcting errors appearing on the tax roll.

BACKGROUND

Pursuant to Nevada Revised Statute (NRS) Chapter 361 the County Assessor is required to discover, list, and value all real and personal property within the County as of July 1 each tax year. NRS Chapter 361 also allows for various methods of providing relief to the taxpayer when incorrect assessments are discovered.

The Washoe County Board of Commissioners is authorized by statute to make corrections to the unsecured tax roll as a result of a mathematical, clerical, or

AGENDA ITEM # 501

typographical error under NRS 361.765 for the current and up to three prior fiscal years. It has been determined that such error or errors have occurred on the tax roll for the accounts listed in the attached exhibit(s).

The Assessor has found that the correct, and most expedient, administrative remedy for these errors on the accounts listed in the attached exhibit is to submit a request to the Washoe County Board of Commissioners under NRS 361.765.

FISCAL IMPACT

The decrease in property tax revenue attributable to the reductions in value as listed in Exhibit A is \$2,323.54. (All Commission Districts.)

RECOMMENDATION

It is recommended that the Board of County Commissioners, pursuant to NRS 361.765, approve the roll change requests for errors discovered for the 2014/15 unsecured tax rolls and authorize Chairman to execute the changes described in Exhibit A and further direct the Washoe County Treasurer to correct the error(s).[cumulative amount of reduction \$2,323.54].

POSSIBLE MOTION

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

"Move to approve the roll change requests for errors discovered for the 2014/15 unsecured tax rolls and authorize Chairman to execute the changes described in Exhibit A and further direct the Washoe County Treasurer to correct the error(s).[cumulative amount of reduction \$2,323.54]."



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
July 28, 2015

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -2,323.54 Page 1 of 3

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable	Assessed	Taxable	Assessed
1346014	2208952 RENO SPARKS GOSPEL MISSION INC	2115 TIMBER WAY RENO	3	1005	-1,065.65	83,186	29,116	83,186	29,116
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Account should show 100% exemption as a non-profit charitable corporation.				0	0	83,189	29,116
1367014	2203969 KOHLS # 975	5035 PYRAMID WAY SPARKS	5	2000	-430.75	601,222	210,427	567,594	198,658
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Items miscoded as 15-year equipment but should have been assigned a 7-year life.				0	0	0	0
1349114	2179109 PORTER GEOTECHNICAL	5560 WILDWOOD DR RENO	2	6000	-224.68	19,814	6,934	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. Out of business per email to Treasurer's office 05-14- 2015 with backup documentation from NV Dept of Taxation confirming business closed 06-30-2014.				0	0	0	0
1351014	2201579 COST PLUS WORLD MARKET # 105	4987 S VIRGINIA ST RENO	2	1025	-191.35	81,668	28,582	66,723	23,354
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Taxpayer miscoded and double reported multiple items.				0	0	0	0



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
July 28, 2015

Proposed tax change for 2014/2015 : -2,323.54

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

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1345114	2239078 SIERRA SCALES	539 IDEAL CT WASHOE COUNTY	5	4040	-88.62	7,814	2,735	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. Out of Business as of 06-30-2014 as indicated by Reno Business License and Dept. of Taxation correspondence.							
1356214	3210020	9000 LEMMON DR SP 4 BONANZA MOBILE LODGE	5	4040	-80.80	7,243	2,535	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. MH moved to Humboldt County August 19, 2013.							
1355014	2480014	BP WIND ENERGY NORTH AMERICA	5	4000	-78.25	6,902	2,415	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. Taxpayer reported in error equipment present in County but in fact was removed prior to lien date.							
1348014	2574013	IMPERIAL SUPPLIES LLC	2	1705	-54.87	1,265,210	442,828	1,260,938	441,329
	Prepared by: Delene Pestoni Principal Account Clerk Reviewed by: Mark Stafford Senior Appraiser	Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Taxpayer reported items that in fact were retired in May 2014.							



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
July 28, 2015

Proposed tax change for 2014/2015 : -2,323.54

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

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable	Assessed	Taxable	Assessed
1347114	2125451 CTRL ALT DEL COMPUTER SERVICES DR RENO LLC	113 SUNNYSIDE DR RENO	3	1005	-46.12	3,600	1,260	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. Company went out of business 11-30-2013

1352714	2191903 UPS STORE 2057	1285 BARING SPARKS	4	2005	-40.41	3,154	1,104	0	0
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Prepared by: Delene Pestoni
Principal Account Clerk
Reviewed by: Mark Stafford
Senior Appraiser

Submitted under NRS 361.765
Explanation: Overassessment due to clerical error. Account is a duplicate of 2191902.

1366014	2205623 KOHLS # 1172	5150 MAE ANNE AVE #100 RENO	1	1005	-22.04	1,064,587	372,603	1,062,860	372,001
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Prepared by: Delene Pestoni
Principal Account Clerk
Reviewed by: Mark Stafford
Senior Appraiser

Submitted under NRS 361.765
Explanation: Overassessment due to clerical error. Items miscoded as 15-year equipment but should have been assigned a 7-year life.

Total Tax \$ change: -2,323.54

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 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 _____, 2015

County Clerk

Chairman, Board of County Commissioners