



WASHOE COUNTY

"Dedicated To Excellence in Public Service"

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CM/ACM	_____
Finance	<u>mm</u>
DA	<u>—</u>
Risk Mgt	<u>—</u>
HR	<u>—</u>
Other	<u>—</u>

STAFF REPORT
BOARD MEETING DATE: July 28, 2015

DATE: July 8, 2015
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 361.768 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 decrease \$10,713.64]. (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 Commissioners have 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 exhibit is to submit a request to the Washoe County Board of County Commissioners under NRS 361.768 and NRS 361.765.

FISCAL IMPACT

The decrease in property tax revenue attributable to the changes in value as listed in the attached Exhibit(s) is \$10,713.64.

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 decrease \$10,713.64].

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 decrease \$10,713.64].”



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
July 28, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -5,344.97

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RGR # **PARCEL/PPID NAME** **SITUS ADDRESS** **COMMISSION DISTRICT** **TAX DISTRICT** **TAX \$ CHANGE**

1271F14 042-100-02 EILENFELD TRUST, 2745 LAKE RIDGE SHERYL A SHORES W

	CURRENT	PROPOSED
	Taxable Assessed	Taxable Assessed
Land	90,000	90,000
Improvements	638,244	496,085
Personal Property	0	0
Exemption (minus)		(0)
Total	728,244	205,130

Submitted under NRS 361.768
Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was incorrectly costed as 3,607 square feet of gross living area, the fixture count set at 20, and the stairs were costed as 100 units in error. Based on a field inspection done 1/9/15, it was determined that the correct gross living area is 3,506, the fixture count should be 18, and the stairs should be costed as one unit. The proposed value represents these corrections.

1342F14 148-173-23 MONTREUX 5620 ALPINISTA CIR HOMEOWNERS ASSN

Submitted under NRS 361.768

Explanation: Overassessment due to factual error. The subject parcel was incorrectly valued as a building site for the 2014/2015 tax year. Based on the Boundary Line Adjustment Deed (Document 4323619) and Document 4312487, the subject parcel was dedicated to the Montreux Homeowners' Association as Common Area. The proposed value represents this correction.

Land	187,500	65,625	0	0
Improvements	2,109	738	0	0
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	189,609	66,363	0	0

1363F14 077-160-03 SCALES, PETER L 3900 MORNING DOVE RD

Submitted under NRS 361.768

Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was severely infested with several different types of mold. A physical inspection was performed by Environmental Testing & Consulting, Inc. on January 6, 2010 and it was determined that due to the level of mold infestation the residence was uninhabitable for the 2014 year and a copy of the report was submitted to the Assessor's Office for review. The proposed improvement value represents minor yard improvements only, and the proposed value corrects the valuation.

Land	47,000	16,450	47,000	16,450
Improvements	80,999	28,350	7,424	2,599
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	127,999	44,800	54,424	19,049

1364F14 055-240-03 HOUGHTON FAMILY 7975 LIST COUNTRY TRUST RD

Submitted under NRS 361.765

Explanation: Overassessment due to clerical error. For the 2014/2015 fiscal year the detached garage and fireplace were incorrectly encoded as 100% complete, they should have been encoded as 0% complete. Approval of this roll change request will correct this error.

Land	90,000	31,500	90,000	31,500
Improvements	202,384	70,834	174,210	60,974
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	292,384	102,334	264,210	92,474

Prepared by: Minnie Lunstorf
Principal Account Clerk
Reviewed by: Ivy Diezel
Department Systems Support Supervisor

Prepared by: Mike Bozman
Appraiser
Reviewed by: Gail Vice
Senior Appraiser

Prepared by: Pete Kinne
Appraiser
Reviewed by: Rigo Lopez
Senior Appraiser



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
July 28, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -5,344.97

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RCR # **PARCEL/PPID** **NAME** **SITUS ADDRESS** **COMMISSION DISTRICT** **TAX DISTRICT** **TAX \$ CHANGE**

1358F14 013-463-31 HAYS FAMILY 1760 LISTON AVE 3 1005 -203.06
TRUST et al

Prepared by: Ken Johns
Appraiser
Reviewed by: Cori Burke
Senior Appraiser

Submitted under NRS 361.768

Explanation: Overassessment due to factual error - existence. The property owner reports that on 1-20-15 an arson-caused fire badly damaged the single family residence to the point of being uninhabitable and the structure will remain uninhabitable for the remainder of the 2014/15 tax year. The proposed value represents the value of a second structure on the parcel that was not damaged plus the value of the pro-rated portion of the year when the damaged structure was still habitable.

1360F14 019-451-29 BOONE, RICHARD 2955 LAKESIDE DR 1 1005 -84.81

Prepared by: Ken Johns
Appraiser
Reviewed by: Cori Burke
Senior Appraiser

Submitted under NRS 361.768

Explanation: Overassessment due to factual error-existence. According to News Channel 4 and verified by visual inspection, a fire broke out in unit #125 of the Lakeside Plaza Condos at 03:00 on March 17th, 2015 and quickly damaged three additional condominium units, rendering all four units uninhabitable for the remainder of the 2014-2015 fiscal year. The proposed value represents the prorated improvement value for the portion of the roll year when the building was intact and habitable.

1362F14 019-453-23 DEBORD, MARY J 2955 LAKESIDE DR 1 1005 -80.45

Prepared by: Ken Johns
Appraiser
Reviewed by: Cori Burke
Senior Appraiser

Submitted under NRS 361.768

Explanation: Overassessment due to factual error-existence. According to News Channel 4 and verified by visual inspection, a fire broke out in unit #125 of the Lakeside Plaza Condos at 03:00 on March 17th, 2015 and quickly damaged three additional condominium units, rendering all four units uninhabitable for the remainder of the 2014-2015 fiscal year. The proposed value represents the prorated improvement value for the portion of the roll year when the building was intact and habitable.

1361F14 019-452-23 BREUEL, THOMAS 2955 LAKESIDE DR 1 1005 -79.17

Prepared by: Ken Johns
Appraiser
Reviewed by: Cori Burke
Senior Appraiser

Submitted under NRS 361.768

Explanation: Overassessment due to factual error-existence. According to News Channel 4 and verified by visual inspection, a fire broke out in unit #125 of the Lakeside Plaza Condos at 03:00 on March 17th, 2015 and quickly damaged three additional condominium units, rendering all four units uninhabitable for the remainder of the 2014-2015 fiscal year. The proposed value represents the prorated improvement value for the portion of the roll year when the building was intact and habitable.

CURRENT **PROPOSED**
Taxable Assessed **Taxable Assessed**

Land	26,000	9,100	26,000	9,100
Improvements	61,072	21,375	44,177	15,462
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	87,072	30,475	70,177	24,562

Land	6,700	2,345	6,700	2,345
Improvements	28,693	10,043	20,360	7,126
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	35,393	12,388	27,060	9,471

Land	5,500	1,925	5,500	1,925
Improvements	27,561	9,646	19,557	6,845
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	33,061	11,571	25,057	8,770

Land	5,500	1,925	5,500	1,925
Improvements	27,122	9,493	19,245	6,736
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	32,622	11,418	24,745	8,661



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
July 28, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -5,344.97

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RGR # **PARCEL/PPID** **NAME** **SITUS ADDRESS** **COMMISSION DISTRICT** **TAX DISTRICT** **TAX \$ CHANGE**

1359F14 019-451-23 WATKINS, HELEN H 2955 LAKESIDE DR 1 1005 -76,96

Prepared by: Ken Johns
Appraiser
Reviewed by: Cori Burke
Senior Appraiser

Submitted under NRS 361.768

Explanation: Overassessment due to factual error-existence. According to News Channel 4 and verified by visual inspection, a fire broke out in unit # 125 of the Lakeside Plaza Condos at 03:00 on March 17th, 2015 and quickly damaged three additional condominium units, rendering all four units uninhabitable for the remainder of the 2014-2015 fiscal year. The proposed value represents the prorated improvement value for the portion of the roll year when the building was intact and habitable.

	CURRENT	PROPOSED
	Taxable Assessed	Taxable Assessed
Land	5,500	5,500
Improvements	26,300	18,662
Personal Property	0	0
Exemption (minus)	(0)	(0)
Total	31,800	24,162

1365F14 143-072-21 CONTRERAS, ESMERALDA 11300 TORINO WAY 2 1005 -69,2

Prepared by: Dona Stafford
Appraiser
Reviewed by: Rigo Lopez
Senior Appraiser

Submitted under NRS 361.768

Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 2,881 square feet of living area in error. It was verified on May 13, 2015 that the correct gross living area is 2,711 square feet. The proposed value represents this correction.

	CURRENT	PROPOSED
	Taxable Assessed	Taxable Assessed
Land	43,300	43,300
Improvements	240,130	233,062
Personal Property	0	0
Exemption (minus)	(0)	(0)
Total	283,430	276,362

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2013/2014

Proposed tax change for 2013/2014 : -2,640.13

RGR # **PARCEL/PPID** **NAME** **SITUS ADDRESS** **COMMISSION DISTRICT** **TAX DISTRICT** **TAX \$ CHANGE**

1271F13 042-100-02 ELLENFELDT TRUST, SHERYL A SHORES W 2745 LAKE RIDGE 1 1005 -1836,48

Prepared by: Tracy Sanders
Reviewed by: Rigo Lopez
Senior Appraiser

Submitted under NRS 361.768

Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was incorrectly costed as 3,607 square feet of gross living area, and the fixture count set at 20 in error. Based on a field inspection done 1/9/15, it was determined that the correct gross living area is 3,506, the fixture count should be 18. The steel and concrete stairs located on this parcel was incorrectly costed as 100 units and should have been costed as one unit. The proposed value represents these corrections.

	CURRENT	PROPOSED
	Taxable Assessed	Taxable Assessed
Land	75,000	75,000
Improvements	627,069	469,772
Personal Property	0	0
Exemption (minus)	(0)	(0)
Total	702,069	544,772

1363F13 077-160-03 SCALES, PETER L 3900 MORNING DOVE RD 5 4400 -736,47

Prepared by: Mike Bozman
Appraiser
Reviewed by: Gail Vice
Senior Appraiser

Submitted under NRS 361.768

Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was severely infested with several different types of mold. A physical inspection was performed by Environmental Testing & Consulting, Inc. on January 6, 2010 and it was determined that due to the level of mold infestation the residence was uninhabitable for the 2013 year and a copy of the report was submitted to the Assessor's Office for review. The proposed improvement value represents minor yard improvements only, and the proposed value corrects the valuation.

	CURRENT	PROPOSED
	Taxable Assessed	Taxable Assessed
Land	47,000	47,000
Improvements	64,894	7,402
Personal Property	0	0
Exemption (minus)	(0)	(0)
Total	111,894	54,402



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
July 28, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2013/2014

Proposed tax change for 2013/2014 : -2,640.13

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RGR # 1365F13 143-072-21 **PARCEL/PPID 143-072-21** **NAME CONTRERAS, ESMERALDA** **SITUS ADDRESS 11300 TORINO WAY** **COMMISSION DISTRICT 2** **TAX DISTRICT 1005** **TAX \$ CHANGE -67.18**

Prepared by: Dona Stafford
Appraiser
Reviewed by: Rigo Lopez
Senior Appraiser

Submitted under NRS 361.768

Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 2,881 square feet of living area in error. It was verified on May 13, 2015 that the correct gross living area is 2,711 square feet. The proposed value represents this correction.

	CURRENT	PROPOSED
	Taxable Assessed	Taxable Assessed
Land	33,300	33,300
Improvements	187,690	182,448
Personal Property	0	0
Exemption (minus)	(0)	(0)
Total	220,990	215,748

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2012/2013

Proposed tax change for 2012/2013 : -2,653.65

RGR # 1271F12 042-100-02 **PARCEL/PPID 042-100-02** **NAME EILENFELDT TRUST, SHERYL A** **SITUS ADDRESS 2745 LAKE RIDGE SHORES W** **COMMISSION DISTRICT 1** **TAX DISTRICT 1005** **TAX \$ CHANGE -1617.27**

Prepared by: Tracy Sanders

Submitted under NRS 361.768

Explanation: Overassessment due to factual error. The steel and concrete stairs located on this parcel were incorrectly costed as 100 units and the weighted average year was incorrectly calculated as 2014. The stairs should have been costed as one unit and the weighted average year should be 1998. The proposed value represents this correction.

	CURRENT	PROPOSED
	Taxable Assessed	Taxable Assessed
Land	75,000	26,250
Improvements	300,251	105,088
Personal Property	0	0
Exemption (minus)	(0)	(0)
Total	375,251	232,025

1363F12 077-160-03 **PARCEL/PPID 077-160-03** **NAME SCALES, PETER L** **SITUS ADDRESS 3900 MORNING DOVE RD** **COMMISSION DISTRICT 5** **TAX DISTRICT 4400** **TAX \$ CHANGE -957.39**

Prepared by: Mike Bozman

Submitted under NRS 361.768

Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was severely infested with several different types of mold. A physical inspection was performed by Environmental Testing & Consulting, Inc. on January 6, 2010 and it was determined that due to the level of mold infestation the residence was uninhabitable for the 2012 year and a copy of the report was submitted to the Assessor's Office for review. The proposed improvement value represents minor yard improvements only, and the proposed value corrects the valuation.

	CURRENT	PROPOSED
	Taxable Assessed	Taxable Assessed
Land	47,000	16,450
Improvements	82,239	28,784
Personal Property	0	0
Exemption (minus)	(0)	(0)
Total	129,239	54,385

1365F12 143-072-21 **PARCEL/PPID 143-072-21** **NAME CONTRERAS, ESMERALDA** **SITUS ADDRESS 11300 TORINO WAY** **COMMISSION DISTRICT 2** **TAX DISTRICT 1005** **TAX \$ CHANGE -78.99**

Prepared by: Dona Stafford
Appraiser
Reviewed by: Rigo Lopez
Senior Appraiser

Submitted under NRS 361.768

Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 2,881 square feet of living area in error. It was verified on May 13, 2015 that the correct gross living area is 2,711 square feet. The proposed value represents this correction.

	CURRENT	PROPOSED
	Taxable Assessed	Taxable Assessed
Land	31,300	10,955
Improvements	188,072	65,825
Personal Property	0	0
Exemption (minus)	(0)	(0)
Total	219,372	76,780



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
July 28, 2015

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2011/2012

Proposed tax change for 2011/2012 : -74.89

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT Taxable Assessed	PROPOSED Taxable Assessed
1365F11	143-072-21	CONTRERAS, ESMERALDA	11300 TORINO WAY	2	1005	-74.89	41,200	14,420
Prepared by: Dona Stafford Appraiser Reviewed by: Rigo Lopez Senior Appraiser							41,200	14,420
Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 2,881 square feet of living area in error. It was verified on May 13, 2015 that the correct gross living area is 2,711 square feet. The proposed value represents this correction.							200,588	70,206
							0	0
							0	0
							(0)	(0)
Total							241,788	84,626
							235,919	82,572

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 _____, 2015

County Clerk

Chairman, Board of County Commissioners