



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: October 25, 2016

DATE: October 5, 2016
TO: Board of County Commissioners
FROM: Lora Zimmer, Principal Account Clerk, Data Management
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 2013/2014, 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 \$15,685.52]. (Parcels are in Commission Districts 1, 3 & 5)

SUMMARY

Roll change requests for errors discovered for the 2013/2014, 2014/2015, 2015/2016 and 2016/2017 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: 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 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 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 exhibits.

AGENDA ITEM # 7.C

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 361.765 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 \$15,685.52.

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 2013/2014, 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 \$15,685.52].

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 2013/2014, 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 \$15,685.52].”



Exhibit A
October 25, 2016

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

Proposed tax change for 2016/2017 : -12,368.28

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable	Assessed	Taxable	Assessed
1545F16	131-225-03	SWINT, BLAINE Submitted under NRS 361.768 Explanation: Overassessment due to factual error. This single family residence located on this parcel was demolished on 7/1/2016 per owner. It was verified by a field visit on 8/30/16. The new residence will not be complete until the 2017/2018 tax year. The proposed value represents just the land value for the 2016/2017 roll year.	423 DRIVER WAY	1	5200	-3711.83	330,000	115,500	330,000	115,500
1543F16	087-330-09	CUMMINGS TRUST, DANIEL C Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. Permit for new construction was closed out at 100% complete for 2016 in error. The construction has been determined to be approximately 70% partially complete as of July 1, 2016. The proposed value reflects the partially complete percentage of the new construction for the 2016/2017 tax years.	10300 RED ROCK RD	5	4000	-2695.20	66,000	23,100	66,000	23,100
1544F16	131-212-04	RIVA, BLAKE L & JULI R Submitted under NRS 361.768 Explanation: Overassessment due to factual error. This single family residence located on this parcel was demolished on 8/19/2016 per owner. It was verified by a field visit on 8/30/16. The new residence will not be complete until the 2017/2018 tax year. The proposed value represents the prorated improvement value for the portion of the 2016/2017 roll year that the building was inhabited. Remaining value also includes the detached garage and wood stairs.	551 ALPINE VIEW DR	1	5200	-2371.80	592,000	207,200	592,000	207,200
1548F16	123-142-07	FRIEDRICH, FELIX Submitted under NRS 361.768 Explanation: Overassessment due to factual error. The single family residence located on this parcel was placed on the roll at 100% complete based on the Certificate of Occupancy issued on 2/11/2016. During the field visit on 8/30/16 it was determined that the house was only 90% complete and that the elevator and the AC on record were not installed. The proposed value represents the correction needed to the improvement value for the 2016/2017 roll year.	400 TUSCARORA RD	1	5200	-913.93	350,000	122,500	350,000	122,500
							1,023,580	358,253	774,265	270,992
							0	0	0	0
							1,089,580	381,353	840,265	294,092
							592,000	207,200	592,000	207,200
							269,423	94,298	72,048	25,216
							0	0	0	0
							861,423	301,498	664,048	232,416
							350,000	122,500	350,000	122,500
							572,662	200,432	479,090	167,681
							0	0	0	0
							922,662	322,932	829,090	290,181



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 October 25, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2016/2017

Proposed tax change for 2016/2017 : -12,368.28

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1547F16 123-211-03	LEVIN, PETER S et al Submitted under NRS 361.768	340 STATE ROUTE 28	1	5200	-194.80	364,000	127,400	364,000	127,400
	Prepared by: Jane Tung Reviewed by: Gail Vice Senior Appraiser					26,588	9,306	1,533	536
	Explanation: Overassessment due to factual error. This single family residence located on this parcel was demolished on 7/1/2016 per owner. It was verified by a field visit on 8/30/16. The new residence will not be complete until the 2017/2018 tax year. The proposed value represents the land value and the remaining garage concrete pad for the 2016/2017 roll year.					0	0	0	0
							(0)		(0)
	Total					390,588	136,706	365,533	127,936
1550F16 031-445-20	PIBLINGER, DANA L Submitted under NRS 361.765	2108 ROUNDHOUSE RD	3	2001	-95.16	11,800	4,130	11,800	4,130
	Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor					40,906	14,318	40,906	14,318
	Explanation: Incorrect exemption amount due to clerical error. This property owner qualifies for the Veteran exemption pursuant to NRS 361.090. The owner did return his exemption renewal prior to the June 15, 2016 deadline. Due to a clerical error, the Assessor's office did not receive or process the exemption and therefore it does not appear in our records for the 2016/2017 fiscal year. Approval of this roll change request will correct this error.					0	0	0	0
							(0)		(2,600)
	Total					52,706	18,447	52,706	15,848
1551F16 009-201-39	WEBB TRUST, WILLIAM S & DOROTHY H Submitted under NRS 361.765	903 LYMAN AVE	1	1000	-95.16	48,165	16,858	48,165	16,858
	Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor					125,864	44,052	125,864	44,052
	Explanation: Incorrect exemption amount due to clerical error. This property owner qualifies for the Veteran exemption pursuant to NRS 361.090. The owner did return her exemption renewal prior to the June 15, 2016 deadline. Due to a clerical error, the Assessor's office did not receive or process the exemption and therefore it does not appear in our records for the 2016/2017 fiscal year. Approval of this roll change request will correct this error.					0	0	0	0
							(0)		(2,600)
	Total					174,029	60,910	174,029	58,310
1553F16 085-281-18	MCCOLLUM, CHARLES W & MARY E Submitted under NRS 361.765	5544 MARIN CIR	3	4020	-44.51	45,000	15,750	45,000	15,750
	Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor					71,634	25,072	71,634	25,072
	Explanation: Incorrect exemption amount due to clerical error. This property owner qualifies for the Surviving Spouse exemption pursuant to NRS 361.080. The owner did return her exemption renewal prior to the June 15, 2016 deadline. Due to a clerical error, the Assessor's office did not receive or process the exemption and therefore it does not appear in our records for the 2016/2017 fiscal year. Approval of this roll change request will correct this error.					0	0	0	0
							(0)		(1,300)
	Total					116,634	40,822	116,634	39,522



Exhibit A
October 25, 2016

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

Proposed tax change for 2014/2015 : -1,104.67

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable Assessed	Taxable	Taxable Assessed	Taxable	
1542F14	026-052-30	WILDCREEK GARDEN CONDOS ASSOC	3928 CLEAR ACRE LN	3	1000	-235.72	4,200	1,470	4,200	1,470	
Prepared by: Paul Oliphint Appraiser Reviewed by: Stacy Ettinger Senior Appraiser							0	0	0	0	0
Submitted under NRS 361.768 Explanation: Overassessment due to factual error. The Minutes of the Wildcreek Garden Condominium Association on February 13, 2012 indicate that the unit was uninhabitable and the cost to cure the foundation damage for this condo and the abutting condo (026-052-29) was estimated at \$200,000 to \$400,000 by two structural engineering firms (Earth Science and Kirk N. Ellis & Associates). A physical inspection in Spring 2016 confirms that the movement of the slab foundation renders the unit uninhabitable. The proposed value represents these corrections.							22,551	7,893	3,267	1,143	1,143
1540F14	026-052-29	WILDCREEK GARDEN HOA	3928 CLEAR ACRE LN	3	1000	-223.83	4,200	1,470	4,200	1,470	
Prepared by: Paul Oliphint Appraiser Reviewed by: Stacy Ettinger Senior Appraiser							0	0	0	0	0
Submitted under NRS 361.768 Explanation: Overassessment due to factual error. The Minutes of the Wildcreek Garden Condominium Association on February 13, 2012 indicate that the unit was uninhabitable and cost to cure the foundation damage for this condo and the abutting condo (026-052-30) was estimated at \$200,000 to \$400,000 by two structural engineering firms (Earth Science and Kirk N. Ellis & Associates). A physical inspection in Spring 2016 confirms that the movement of the slab foundation renders the unit uninhabitable. The proposed value represents these corrections.							21,399	7,490	3,267	1,143	1,143
Submitted under NRS 361.768 Explanation: Overassessment due to factual error. The Minutes of the Wildcreek Garden Condominium Association on February 13, 2012 indicate that the unit was uninhabitable and cost to cure the foundation damage for this condo and the abutting condo (026-052-30) was estimated at \$200,000 to \$400,000 by two structural engineering firms (Earth Science and Kirk N. Ellis & Associates). A physical inspection in Spring 2016 confirms that the movement of the slab foundation renders the unit uninhabitable. The proposed value represents these corrections.							25,599	8,960	7,467	2,613	2,613

**ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2013/2014**

Proposed tax change for 2013/2014 : -1,072.51

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable Assessed	Taxable	Taxable Assessed	Taxable	
1541F13	550-581-33	BARKER-COLEMAN NORTH VALLEYS	9338 POND CT	5	1000	-626.33	1,940	679	1,940	679	
Prepared by: Paul Oliphint Appraiser Reviewed by: Stacy Ettinger Senior Appraiser							50,981	17,843	0	0	0
Submitted under NRS 361.768 Explanation: Overassessment due to factual error- existence. A field inspection in 2016 and inspection of aerial photos from May 20, 2013 confirmed the building and site improvements have been demolished. As May 20, 2013 is prior to the beginning of the Fiscal Year for this Roll Change Request, the improvements were not in existence. The proposed value represents this correction.							0	0	0	0	0
1542F13	026-052-30	WILDCREEK GARDEN CONDOS ASSOC	3928 CLEAR ACRE LN	3	1000	-228.86	52,921	18,522	1,940	679	
Prepared by: Paul Oliphint Appraiser Reviewed by: Stacy Ettinger Senior Appraiser							0	0	0	0	0
Submitted under NRS 361.768 Explanation: Overassessment due to factual error. The Minutes of the Wildcreek Garden Condominium Association on February 13, 2012 indicate that the unit was uninhabitable and the cost to cure the foundation damage for this condo and the abutting condo (026-052-29) was estimated at \$200,000 to \$400,000 by two structural engineering firms (Earth Science and Kirk N. Ellis & Associates). A physical inspection in Spring 2016 confirms that the movement of the slab foundation renders the unit uninhabitable. The proposed value represents these corrections.							21,363	7,477	3,500	1,225	1,225



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 October 25, 2016

**ROLL CHANGE REQUESTS SECURED ROLL
 TAX YEAR 2013/2014**

Proposed tax change for 2013/2014 : -1,072.51

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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	
1540F13	026-052-29	WILDCREEK GARDEN HOA	3928 CLEAR ACRE LN	3	1000	-217.32	3,500	1,225	3,500	1,225	
Prepared by: Paul Oliphint											
Appraiser											
Reviewed by: Stacy Ettinger											
Senior Appraiser											
Explanation: Overassessment due to factual error. The Minutes of the Wildcreek Garden Condominium Association on February 13, 2012 indicate that the unit was uninhabitable and the cost to cure the foundation damage for this condo and the abutting condo (026-052-30) was estimated at \$200,000 to \$400,000 by two structural engineering firms (Earth Science and Kirk N. Ellis & Associates). A physical inspection in Spring 2016 confirms that the movement of the slab foundation renders the unit uninhabitable. The proposed value represents these corrections.											
							16,964	5,937	0	0	
							0	0	0	0	
								(0)		(0)	
							20,464	7,162	3,500	1,225	

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 _____, 2016

County Clerk _____

Chair, Board of County Commissioners _____