



WASHOE COUNTY

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Other _____

STAFF REPORT

BOARD MEETING DATE: November 29, 2016

DATE: November 9, 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 \$105,988.27]. (Parcels are in Commission Districts 1, 2 & 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 # 6.E

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 \$105,988.27.

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 \$105,988.27].

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 \$105,988.27].”



Exhibit A
November 29, 2016

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

Proposed tax change for 2016/2017 : -77,342.55

| RCR # | PARCEL/PPID | NAME | SITUS ADDRESS | COMMISSION DISTRICT | TAX DISTRICT | TAX \$ CHANGE | CURRENT | | PROPOSED | |
|--|-------------|------------------------------|---------------------|---------------------|--------------|---------------|------------------|------------------|------------------|------------------|
| | | | | | | | Taxable Assessed | Taxable Assessed | Taxable Assessed | Taxable Assessed |
| 1573F16 | 055-110-18 | SCOTT, EDWARD H & BETTE C | 5905 FRANKTOWN RD | 2 | 4000 | -12445.86 | 250,000 | 87,500 | 250,000 | 87,500 |
| Prepared by: Pete Kinne 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 completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed. | | | | | | | 1,675,930 | 586,575 | 477,525 | 167,133 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | (0) | | (0) |
| Total | | | | | | | 1,925,930 | 674,076 | 727,525 | 254,633 |
| 1555F16 | 160-853-05 | CARTERCO LLC | 10455 DOUBLE R BLVD | 2 | 1000 | -8882.56 | 197,500 | 69,125 | 197,500 | 69,125 |
| Prepared by: Lora Zimmer Office Assistant Reviewed by: Ivy Diezel Department Systems Support Supervisor Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. The number of stories of this building was incorrectly entered as 30 units. The building is actually one story in height. Approval of this RCR will correct this error. | | | | | | | 1,656,304 | 579,706 | 962,895 | 337,013 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | (0) | | (0) |
| Total | | | | | | | 1,853,804 | 648,831 | 1,160,395 | 406,138 |
| 1566F16 | 055-032-15 | SONG FAMILY TRUST | 2205 OLD RANCH RD | 2 | 4000 | -7666.28 | 250,000 | 87,500 | 250,000 | 87,500 |
| Prepared by: Pete Kinne 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 completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed. | | | | | | | 945,361 | 330,877 | 269,363 | 94,277 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | (0) | | (0) |
| Total | | | | | | | 1,195,361 | 418,376 | 519,363 | 181,777 |
| 1569F16 | 055-081-84 | NELSON, JEFFERY J & LAUREN D | 18250 LAKE VISTA RD | 2 | 4000 | -7303.30 | 180,000 | 63,000 | 180,000 | 63,000 |
| Prepared by: Pete Kinne 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 completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed. | | | | | | | 1,119,968 | 391,989 | 319,114 | 111,689 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | (0) | | (0) |
| Total | | | | | | | 1,299,968 | 454,989 | 499,114 | 174,689 |



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
 November 29, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2016/2017

Proposed tax change for 2016/2017 : -77,342.55

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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 | |
| 1567F16 | 055-032-13 | BERKOVEC, KENNETH L et al | 3005 OLD RANCH RD | 2 | 4000 | -2840.03 | 225,000 | 78,750 | 225,000 | 78,750 | |
| Prepared by: Pete Kinne 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 completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed. | | | | | | | | | | | |
| 1563F16 | 055-021-03 | ASH, RICHARD D & CATHELINE M | 5255 FRANKTOWN RD | 2 | 4000 | -2735.72 | 250,000 | 87,500 | 250,000 | 87,500 | |
| Prepared by: Pete Kinne 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 completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed. | | | | | | | | | | | |
| 1572F16 | 055-032-11 | HALL FAMILY 2009 TRUST | 4000 OLD RANCH RD | 2 | 4000 | -2295.91 | 225,000 | 78,750 | 225,000 | 78,750 | |
| Prepared by: Pete Kinne 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 completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed. | | | | | | | | | | | |
| 1556F16 | 126-262-07 | NOBLE, DAVID S & JENNIFER M V | 739 CHAMPAGNE RD | 1 | 5200 | -2203.36 | 629,000 | 220,150 | 629,000 | 220,150 | |
| Prepared by: Jane Tung Appraiser Reviewed by: Gail Vice Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error. The single family residence located on this parcel was demolished on 9/7/16. It was verified by a field visit on 10/5/16. The new residence will not be completed until the summer of 2017. The proposed value represents the land value and the remaining driveway for the 2016/2017 roll year. | | | | | | | | | | | |
| | | | | | | | Total | 575,215 | 201,325 | 324,787 | 113,675 |
| | | | | | | | Total | 225,000 | 78,750 | 225,000 | 78,750 |
| | | | | | | | Total | 337,355 | 118,075 | 96,123 | 33,643 |
| | | | | | | | Total | 0 | 0 | 0 | 0 |
| | | | | | | | Total | (0) | (0) | (0) | (0) |
| | | | | | | | Total | 587,355 | 205,574 | 346,123 | 121,143 |
| | | | | | | | Total | 225,000 | 78,750 | 225,000 | 78,750 |
| | | | | | | | Total | 301,859 | 105,651 | 99,412 | 34,794 |
| | | | | | | | Total | 0 | 0 | 0 | 0 |
| | | | | | | | Total | (0) | (0) | (0) | (0) |
| | | | | | | | Total | 526,859 | 184,401 | 324,412 | 113,544 |
| | | | | | | | Total | 629,000 | 220,150 | 629,000 | 220,150 |
| | | | | | | | Total | 105,282 | 36,849 | 21,315 | 7,460 |
| | | | | | | | Total | 0 | 0 | 0 | 0 |
| | | | | | | | Total | (0) | (0) | (0) | (0) |
| | | | | | | | Total | 734,282 | 256,999 | 650,315 | 227,610 |



Exhibit A
November 29, 2016

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2016/2017

Proposed tax change for 2016/2017 : -77,342.55

| RCR # | PARCEL/PPID | NAME | SITUS ADDRESS | COMMISSION DISTRICT | TAX DISTRICT | TAX \$ CHANGE | CURRENT | | PROPOSED | |
|---------|-------------|--|----------------------|---------------------|--------------|---------------|------------------|------------------|------------------|------------------|
| | | | | | | | Taxable Assessed | Taxable Assessed | Taxable Assessed | Taxable Assessed |
| 1561F16 | 055-022-01 | STEIDLEY, DUANE et al | 2205 JS BAR RANCH RD | 2 | 4000 | -1955.30 | 225,000 | 78,750 | 225,000 | 78,750 |
| | | Submitted under NRS 361.768 | | | | | 241,115 | 84,390 | 68,701 | 24,045 |
| | | Prepared by: Pete Kinne Appraiser | | | | | 0 | 0 | 0 | 0 |
| | | Reviewed by: Gail Vice Senior Appraiser | | | | | | (0) | | (0) |
| | | | | | | | 466,115 | 163,140 | 293,701 | 102,795 |
| 1564F16 | 055-021-02 | MOUNHOUSE-2000 TRUST | 2050 JS BAR RANCH RD | 2 | 4000 | -1679.19 | 250,000 | 87,500 | 250,000 | 87,500 |
| | | Submitted under NRS 361.768 | | | | | 209,282 | 73,249 | 59,631 | 20,870 |
| | | Prepared by: Pete Kinne Appraiser | | | | | 0 | 0 | 0 | 0 |
| | | Reviewed by: Gail Vice Senior Appraiser | | | | | | (0) | | (0) |
| | | | | | | | 459,282 | 160,749 | 309,631 | 108,370 |
| 1565F16 | 055-021-06 | GANZ, CAROL J & JOSEPH G | 4965 FRANKTOWN RD | 2 | 4000 | -1643.30 | 275,000 | 96,250 | 275,000 | 96,250 |
| | | Submitted under NRS 361.768 | | | | | 202,640 | 70,924 | 57,739 | 20,208 |
| | | Prepared by: Pete Kinne Appraiser | | | | | 0 | 0 | 0 | 0 |
| | | Reviewed by: Gail Vice Senior Appraiser | | | | | | (0) | | (0) |
| | | | | | | | 477,640 | 167,174 | 332,739 | 116,458 |
| 1574F16 | 055-022-03 | STEWART TRUST, MERL F | 5365 FRANKTOWN RD | 2 | 4000 | -1614.52 | 250,000 | 87,500 | 250,000 | 87,500 |
| | | Submitted under NRS 361.768 | | | | | 216,175 | 75,661 | 73,809 | 25,833 |
| | | Prepared by: Pete Kinne Appraiser | | | | | 0 | 0 | 0 | 0 |
| | | Reviewed by: Gail Vice Senior Appraiser | | | | | | (0) | | (0) |
| | | | | | | | 466,175 | 163,161 | 323,809 | 113,333 |



Exhibit A
November 29, 2016

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

Proposed tax change for 2016/2017 : -77,342.55

| RCR # | PARCEL/PPID | NAME | SITUS ADDRESS | COMMISSION DISTRICT | TAX DISTRICT | TAX \$ CHANGE | CURRENT | | PROPOSED | |
|--|-------------|-----------------------------|-------------------|---------------------|--------------|---------------|-----------------------------|------------------|--|------------------|
| | | | | | | | Taxable Assessed | Taxable Assessed | Taxable Assessed | Taxable Assessed |
| 1557F16 | 122-580-03 | COUGHLIN, MEI | 775 MAYS BLVD | 1 | 5200 | -705.64 | 139,410 | 48,794 | 139,410 | 48,794 |
| Prepared by: Tracy Burns Reviewed by: Gail Vice Senior Appraiser | | | | | | | Submitted under NRS 361.768 | | Explanation: Overassessment due to factual error. The single family residence located on this parcel was costed as a three story with 2,640 square feet of gross living area in error. Based on a physical inspection, it was determined that the residence is a two story and the correct gross living area is 1,439 square feet with a daylight basement of 937 square feet. The proposed value represents this correction. | |
| 1579F16 | 055-051-09 | BOWEN FAMILY TRUST | 4955 OLD US 395 | 2 | 4000 | -694.83 | 200,000 | 70,000 | 200,000 | 70,000 |
| Prepared by: Chris Sarman Appraiser | | | | | | | Submitted under NRS 361.768 | | Explanation: Overassessment due to factual error. Existence: Several outbuildings and miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed. | |
| 1575F16 | 055-032-20 | SEGO FAMILY TRUST | 4951 FRANKTOWN RD | 2 | 4000 | -596.68 | 250,000 | 87,500 | 250,000 | 87,500 |
| Prepared by: Pete Kinne Appraiser | | | | | | | Submitted under NRS 361.768 | | Explanation: Overassessment due to factual error-existence. The subject property located at 4951 Franktown Road has two single family residences located on the parcel. The guest house consisting of 880 square feet of living area was completely destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders this residence uninhabitable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed. | |
| 1582F16 | 055-150-34 | EVANS, EDWARD L & SHANNON D | 5560 FRANKTOWN RD | 2 | 4000 | -529.60 | 151,128 | 52,895 | 151,128 | 52,895 |
| Prepared by: Chris Sarman Appraiser | | | | | | | Submitted under NRS 361.768 | | Explanation: Overassessment due to factual error. Existence: Several outbuildings and miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed | |
| | | | | | | | Total | | Total | |
| | | | | | | | 431,073 | 150,876 | 372,654 | 130,429 |
| | | | | | | | 761,790 | 266,627 | 679,402 | 237,790 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | (0) | (0) | (0) | (0) |
| | | | | | | | 961,790 | 336,627 | 879,402 | 307,790 |
| | | | | | | | 367,939 | 128,779 | 315,327 | 110,364 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | (0) | (0) | (0) | (0) |
| | | | | | | | 617,939 | 216,279 | 565,327 | 197,864 |
| | | | | | | | 374,517 | 131,081 | 323,266 | 113,143 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | (0) | (0) | (0) | (0) |
| | | | | | | | 525,645 | 183,976 | 474,394 | 166,038 |



ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2016/2017

| RCR # | PARCEL/PPID | NAME | SITUS ADDRESS | COMMISSION DISTRICT | TAX DISTRICT | TAX \$ CHANGE | CURRENT | | PROPOSED | |
|---------|-------------|--|-------------------|---------------------|--------------|---------------|------------------|------------------|------------------|------------------|
| | | | | | | | Taxable Assessed | Taxable Assessed | Taxable Assessed | Taxable Assessed |
| 1581F16 | 055-441-01 | CLIFF BROS RANCH LLC | 5545 FRANKTOWN RD | 2 | 4000 | -508.36 | 125,825 | 44,039 | 125,825 | 44,039 |
| | | Submitted under NRS 361.768 | | | | | 94,904 | 33,216 | 41,075 | 14,376 |
| | | Prepared by: Chris Sarman | | | | | 0 | 0 | 0 | 0 |
| | | Explanation: Overassessment due to factual error. Existence. The single family residence and other miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable and the other improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed. | | | | | | (0) | | (0) |
| | | Reviewed by: Gail Vice Senior Appraiser | | | | | 220,729 | 77,255 | 166,900 | 58,415 |
| 1584F16 | 055-032-21 | HEALY, JOHN H & MARY | 4955 FRANKTOWN RD | 2 | 4000 | -449.98 | 125,174 | 43,811 | 125,174 | 43,811 |
| | | Submitted under NRS 361.768 | | | | | 99,054 | 34,669 | 51,803 | 18,131 |
| | | Prepared by: Chris Sarman | | | | | 0 | 0 | 0 | 0 |
| | | Explanation: Overassessment due to factual error. Two single family residences and several miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residences uninhabitable and the other improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed. | | | | | | (0) | | (0) |
| | | Reviewed by: Gail Vice Senior Appraiser | | | | | 224,228 | 78,480 | 176,977 | 61,942 |
| 1580F16 | 055-150-04 | CLIFF BROS RANCH LLC | 5485 FRANKTOWN RD | 2 | 4000 | -438.11 | 48,703 | 17,046 | 48,703 | 17,046 |
| | | Submitted under NRS 361.768 | | | | | 89,729 | 31,405 | 38,984 | 13,644 |
| | | Prepared by: Chris Sarman | | | | | 0 | 0 | 0 | 0 |
| | | Explanation: Overassessment due to factual error. Existence: Several outbuildings and miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed. | | | | | | (0) | | (0) |
| | | Reviewed by: Gail Vice Senior Appraiser | | | | | 138,432 | 48,451 | 87,687 | 30,690 |
| 1577F16 | 055-441-02 | EVANS FAMILY TRUST, NORMAN & BARBARA | 5555 FRANKTOWN RD | 2 | 4000 | -312.37 | 125,499 | 43,925 | 125,499 | 43,925 |
| | | Submitted under NRS 361.768 | | | | | 48,132 | 16,846 | 13,713 | 4,799 |
| | | Prepared by: Chris Sarman | | | | | 0 | 0 | 0 | 0 |
| | | Explanation: Overassessment due to factual error. Existence: The single family residence and all other improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable and other improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed. | | | | | | (0) | | (0) |
| | | Reviewed by: Gail Vice Senior Appraiser | | | | | 173,631 | 60,771 | 139,212 | 48,724 |



Exhibit A
November 29, 2016

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

Proposed tax change for 2016/2017 : -77,342.55

| RCR # | PARCEL/PPID | NAME | SITUS ADDRESS | COMMISSION DISTRICT | TAX DISTRICT | TAX \$ CHANGE | CURRENT | | PROPOSED | |
|---------|-------------|--|----------------------|---------------------|--------------|---------------|------------------|------------------|------------------|------------------|
| | | | | | | | Taxable Assessed | Taxable Assessed | Taxable Assessed | Taxable Assessed |
| 1578F16 | 055-110-40 | DAVIS TRUST, LAIRD Submitted under NRS 361.768 Explanation: Overassessment due to factual error. Existence. A single family residence and miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable and the improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed. | 6150 FRANKTOWN RD | 2 | 4000 | -216.67 | 128,197 | 44,869 | 128,197 | 44,869 |
| | | | | | | | 171,972 | 60,190 | 149,846 | 52,446 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | (0) | | (0) |
| | | | | | | | 300,169 | 105,059 | 278,043 | 97,315 |
| 1585F16 | 055-060-29 | HEALY, JOHN H & MARY ANN et al Submitted under NRS 361.768 Explanation: Overassessment due to factual error. The single family residence and other miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the residence uninhabitable and the other improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed. | 4956 FRANKTOWN RD | 2 | 4000 | -149.14 | 146,636 | 51,323 | 146,636 | 51,323 |
| | | | | | | | 57,578 | 20,152 | 41,200 | 14,419 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | (0) | | (0) |
| | | | | | | | 204,214 | 71,475 | 187,836 | 65,742 |
| 1583F16 | 055-060-25 | APSARA FARMS LLC Submitted under NRS 361.768 Explanation: Overassessment due to factual error. Existence: Several outbuildings and miscellaneous improvements were destroyed by the Little Valley fire on October 14, 2016. This was verified by a field inspection on October 20, 2016. The damage renders the improvements unusable for the remainder of the 2016/2017 tax year. Using October 14, 2016 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2016/2017 tax year the improvements existed. | 5005 OLD US 395 | 2 | 4000 | -105.02 | 142,668 | 49,934 | 142,668 | 49,934 |
| | | | | | | | 129,274 | 45,246 | 118,523 | 41,483 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | (0) | | (0) |
| | | | | | | | 271,942 | 95,180 | 261,191 | 91,417 |
| 1554F16 | 550-443-08 | PURIFOY, JOHN M & MARY L Submitted under NRS 361.765 Explanation: Incorrect exemption amount due to clerical error. This property owner qualifies for the Veteran exemption pursuant to NRS 361.090. Due to a clerical error, the owner did not receive the exemption renewal notice prior to the June 15, 2016 deadline and therefore was not able to renew their exemption and the exemption does not appear on the Assessor's records for the 2016/2017 fiscal year. Approval of this roll change request will correct this error. | 9433 NAVAJO RIDGE DR | 5 | 1000 | -95.16 | 31,900 | 11,165 | 31,900 | 11,165 |
| | | | | | | | 148,748 | 52,062 | 148,748 | 52,062 |
| | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | (0) | | (2,600) |
| | | | | | | | 180,648 | 63,227 | 180,648 | 60,627 |