



# WASHOE COUNTY

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## STAFF REPORT

BOARD MEETING DATE: May 23, 2017

**DATE:** Wednesday, May 03, 2017

**TO:** Board of County Commissioners

**FROM:** Lora Zimmer, Assessment Services Coordinator, Assessor  
(775)328-2223, [lzimmer@washoecounty.us](mailto: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 on the 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 \$11,740.84]. (Commission Districts 1, 3, 4 & 5)

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### SUMMARY

Roll change requests for errors discovered on the 2016/2017 secured tax roll as outlined in Exhibit A.

**Washoe County 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 Statute (NRS) Chapter 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 Chapter 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 exhibit.

AGENDA ITEM # 5.B.

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 361.765 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 \$11,740.84.

**RECOMMENDATION**

It is recommended that the Board of County Commissioners approve roll change requests pursuant to NRS 361.765 and/or NRS 361.768 for errors discovered on the 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 \$11,740.84].

**POSSIBLE MOTION**

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

“Move to approve roll change requests pursuant to NRS 361.765 and/or NRS 361.768 for errors discovered on the 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 \$11,740.84].”



Exhibit A  
May 23, 2017

ROLL CHANGE REQUESTS SECURED ROLL  
TAX YEAR 2016/2017

Proposed tax change for 2016/2017 : -11,740.84

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
1646F16	086-911-14	NYSWONGER, MICHAEL et al Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. The residence on this parcel was valued at 100% complete for the 2016-17 roll year in error. Based on a further review, it was determined that the residence was actually 50% complete. This roll change request would correct the 2016- 17 tax roll to reflect the actual percent complete of the improvements as July 1, 2016.	11060 MARYMOUNT DR	5	1000	-1303.04	13,200	4,620	13,200	4,620
1650F16	086-873-05	FRITSCH LIVING TRUST, BRIAN M Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. The residence on this parcel was valued at 100% complete for the 2016-17 roll year in error. Based on a further review, it was determined that the residence was actually 50% complete. This roll change request would correct the 2016- 17 tax roll to reflect the actual percent complete of the improvements as July 1, 2016.	14372 FREDONIA DR	5	1000	-1303.04	13,200	4,620	13,200	4,620
1647F16	086-911-15	AGUILAR, JORGE R Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. The residence on this parcel was valued at 100% complete for the 2016-17 roll year in error. Based on a further review, it was determined that the residence was actually 50% complete. This roll change request would correct the 2016- 17 tax roll to reflect the actual percent complete of the improvements as July 1, 2016.	11054 MARYMOUNT DR	5	1000	-1273.53	13,200	4,620	13,200	4,620
1644F16	086-911-12	GOMEZ, VERONICA P & GEOFFREY R Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. The residence on this parcel was valued at 100% complete for the 2016-17 roll year in error. Based on a further review, it was determined that the residence was actually 61% complete. This roll change request would correct the 2016- 17 tax roll to reflect the actual percent complete of the improvements as July 1, 2016.	11072 MARYMOUNT DR	5	1000	-1016.39	13,200	4,620	13,200	4,620
							203,439	71,204	101,720	35,602
							0	0	0	0
							(0)	(0)	(0)	(0)
							216,639	75,824	114,920	40,222
							198,832	69,591	99,416	34,795
							0	0	0	0
							(0)	(0)	(0)	(0)
							212,032	74,211	112,616	39,415
							203,439	71,204	124,098	43,434
							0	0	0	0
							(0)	(0)	(0)	(0)
							216,639	75,824	137,298	48,054



**OFFICE OF WASHOE COUNTY ASSESSOR**  
**MICHAEL E. CLARK**

Exhibit A  
 May 23, 2017

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

Proposed tax change for 2016/2017 : -11,740.84

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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
<b>1645F16</b>	<b>086-911-13</b>	CARROLL, DARNELL J Submitted under NRS 361.768	5	1000	-987.87	13,200	4,620	13,200	4,620
Prepared by:	Chris Sarman					197,737	69,208	120,620	42,217
Appraiser		Explanation: Overassessment due to factual error - existence. The residence on this parcel was valued at 100% complete for the 2016-17 roll year in error. Based on a further review, it was determined that the residence was actually 61% complete. This roll change request would correct the 2016- 17 tax roll to reflect the actual percent complete of the improvements as July 1, 2016.				0	0	0	0
Reviewed by:	Stacy Ettinger						(0)		(0)
Senior Appraiser						210,937	73,828	133,820	46,837
<b>1643F16</b>	<b>086-911-11</b>	CAVALLO, DOUGLAS D 11078 MARYMOUNT DR & SHELLA A Submitted under NRS 361.768	5	1000	-962.58	13,200	4,620	13,200	4,620
Prepared by:	Chris Sarman					197,737	69,208	122,597	42,908
Appraiser		Explanation: Overassessment due to factual error - existence. The residence on this parcel was valued at 100% complete for the 2016-17 roll year in error. Based on a further review, it was determined that the residence was actually 62% complete. This roll change request would correct the 2016- 17 tax roll to reflect the actual percent complete of the improvements as July 1, 2016.				0	0	0	0
Reviewed by:	Stacy Ettinger						(0)		(0)
Senior Appraiser						210,937	73,828	135,797	47,528
<b>1648F16</b>	<b>086-873-01</b>	JAMISON, CLINTON R 14348 FREDONIA DR & ANDREA J Submitted under NRS 361.768	5	1000	-781.85	13,200	4,620	13,200	4,620
Prepared by:	Chris Sarman					203,439	71,204	142,407	49,842
Appraiser		Explanation: Overassessment due to factual error - existence. The residence on this parcel was valued at 100% complete for the 2016-17 roll year in error. Based on a further review, it was determined that the residence was actually 70% complete. This roll change request would correct the 2016- 17 tax roll to reflect the actual percent complete of the improvements as July 1, 2016.				0	0	0	0
Reviewed by:	Stacy Ettinger						(0)		(0)
Senior Appraiser						216,639	75,824	155,607	54,462
<b>1649F16</b>	<b>086-873-03</b>	FRITSCH LIVING TRUST, BRIAN M Submitted under NRS 361.768	5	1000	-781.85	13,200	4,620	13,200	4,620
Prepared by:	Chris Sarman					203,439	71,204	142,407	49,842
Appraiser		Explanation: Overassessment due to factual error - existence. The residence on this parcel was valued at 100% complete for the 2016-17 roll year in error. Based on a further review, it was determined that the residence was actually 70% complete. This roll change request would correct the 2016- 17 tax roll to reflect the actual percent complete of the improvements as July 1, 2016.				0	0	0	0
Reviewed by:	Stacy Ettinger						(0)		(0)
Senior Appraiser						216,639	75,824	155,607	54,462



Exhibit A  
May 23, 2017

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

Proposed tax change for 2016/2017 : -11,740.84

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed
<b>1651F16 086-882-23</b>	RIVERA-AVILEZ, VERONICA N et al	14336 FREDONIA DR	5	1000	-781.85	13,200	4,620	13,200	4,620
Prepared by:	Chris Sarman	Submitted under NRS 361.768							
Appraiser	Chris Sarman	Explanation: Overassessment due to factual error - existence. The residence on this parcel was valued at 100% complete for the 2016-17 roll year in error. Based on a further review, it was determined that the residence was actually 70% complete. This roll change request would correct the 2016- 17 tax roll to reflect the actual percent complete of the improvements as July 1, 2016.							
Reviewed by:	Stacy Ettinger					203,439	71,204	142,407	49,842
Senior Appraiser	Stacy Ettinger					0	0	0	0
							(0)		(0)
						216,639	75,824	155,607	54,462
<b>1652F16 086-882-24</b>	LANGFORD, WALTER O III & ELISABETH M	14342 FREDONIA DR	5	1000	-759.92	13,200	4,620	13,200	4,620
Prepared by:	Chris Sarman	Submitted under NRS 361.768							
Appraiser	Chris Sarman	Explanation: Overassessment due to factual error - existence. The residence on this parcel was valued at 100% complete for the 2016-17 roll year in error. Based on a further review, it was determined that the residence was actually 70% complete. This roll change request would correct the 2016- 17 tax roll to reflect the actual percent complete of the improvements as July 1, 2016.							
Reviewed by:	Stacy Ettinger					197,737	69,208	138,416	48,445
Senior Appraiser	Stacy Ettinger					0	0	0	0
							(0)		(0)
						210,937	73,828	151,616	53,065
<b>1656F16 086-873-02</b>	VEGA, MARIA R M	14354 FREDONIA DR	5	1000	-759.92	13,200	4,620	13,200	4,620
Prepared by:	Chris Sarman	Submitted under NRS 361.768							
Appraiser	Chris Sarman	Explanation: Overassessment due to factual error - existence. The residence on this parcel was valued at 100% complete for the 2016-17 roll year in error. Based on a further review, it was determined that the residence was actually 70% complete. This roll change request would correct the 2016-17 tax roll to reflect the actual percent complete of the improvements as July 1, 2016.							
Reviewed by:	Stacy Ettinger					197,737	69,208	138,416	48,445
Senior Appraiser	Stacy Ettinger					0	0	0	0
							(0)		(0)
						210,937	73,828	151,616	53,065
<b>1658F16 010-193-08</b>	MELENDEZ, ADEMIR A et al	975 MEADOW ST	1	1000	-403.66	37,200	13,020	37,200	13,020
Prepared by:	Ken Johns	Submitted under NRS 361.768							
Appraiser	Ken Johns	Explanation: Overassessment due to factual error-existence. On 7-17-16 a fire broke out in the kitchen of this residence rendering the home uninhabitable until 4-18-17. The corrected assessment represents the portion of the fiscal year when the structure was habitable.							
Reviewed by:	Steve Clement					50,940	17,829	12,561	4,396
Senior Appraiser	Steve Clement					0	0	0	0
							(0)		(0)
						88,140	30,849	49,761	17,416



**OFFICE OF WASHOE COUNTY ASSESSOR**  
MICHAEL E. CLARK

Exhibit A  
May 23, 2017

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

Proposed tax change for 2016/2017 : -11,740.84

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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
1657F16	007-274-16	511 3RD STREET LLC 511 3RD ST Submitted under NRS 361.768	3	1001	-400.69	31,200	10,920	31,200	10,920
Prepared by: Coi Greener Appraiser Reviewed by: Steve Clement Senior Appraiser Explanation: Over assessment due to factual error - existence. A demolition permit issued for the structure was finalized on January 04, 2017. A field inspection on April 04, 2017 confirmed the building has been demolished. Using the final date of January 04, 2017, the proposed value represents the prorated improvement value for the portion of the 2016 roll year the building existed.									

1654F16	570-263-04	REYNOLDS FAMILY TRUST, JOE L & JULIE L 226 WESTBROOK LN Submitted under NRS 361.768	5	4030	-129.49	28,800	10,080	28,800	10,080
Prepared by: Paul Oliphint Appraiser Reviewed by: Stacy Ettinger Senior Appraiser Explanation: Overassessment due to factual error - existence. According to an archived KTVN News article and verified by physical inspection, the single family residence located on this parcel was severely damaged by fire on the morning of November 1st, 2016. The damage rendered the residence uninhabitable for the remainder of the roll year. Using November 1st, 2016, as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2016 roll year the building existed. The residence has since been demolished.									

1653F16	512-092-01	WAMPLER FAMILY TRUST, R & S 5260 SKYSTONE DR Submitted under NRS 361.765	4	2000	-95.16	49,500	17,325	49,500	17,325
Prepared by: Lora Zimmer Office Assistant Reviewed by: Lora Zimmer Office Assistant Explanation: Incorrect Exemption amount due to clerical error. This property owner qualifies for a Veteran Property Tax exemption pursuant to NRS 361.090. Due to a clerical error, this 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.									

**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 \_\_\_\_\_, 2017

County Clerk

Chair  
Washoe County Commission