



Exhibit A
April 26, 2022

**ROLL CHANGE REQUESTS SECURED
ROLL
TAX YEAR 2021/2022**

Proposed tax change for 2021/2022 : -99,853.24

Page 1 of 4

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
3064F21	400-151-10	4TH STREET 192 OWNER LLC	4275 W 4TH ST	1	1000	-91743.67	Land	3,072,000	1,075,200	3,072,000	1,075,200
							Improvements	16,056,927	5,619,924	8,895,043	3,113,265
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	19,128,927	6,695,124	11,967,043	4,188,465
							Prepared by: Wendy Jackins Appraiser Reviewed by: Steve Clement Senior Appraiser	Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The apartment buildings on this parcel were valued between 65% and 100% complete for the 2021-22 roll year based on information received from the contractor. The contractor later filed for bankruptcy and walked off the jobsite. The proposed value represents the corrected improvement value after correcting the actual percent complete of each building as of July 01, 2021.			
3066F21	011-193-12	CSHV CENTER STREET LLC	500 S CENTER ST	1	1000	-2338.18	Land	134,512	47,079	134,512	47,079
							Improvements	356,258	124,690	173,737	60,807
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	490,770	171,769	308,249	107,886
							Prepared by: Coi Chu Appraiser Reviewed by: Steve Clement Senior Appraiser	Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - existence. A demolition permit issued for the structure was final on December 27, 2021. A field inspection on February 18, 2022, confirmed the building is gone. Using December 27, 2021, the actual date of demolition, the proposed value represents the prorated improvement value for the portion of the 2021 roll year the building existed.			
3098F21	011-023-03	RENO PROPERTY MANAGER LLC	465 W 2ND ST	3	1001	-1926.11	Land	103,026	36,059	103,026	36,059
							Improvements	257,654	90,178	107,297	37,553
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	360,680	126,238	210,323	73,612
							Prepared by: Coi Chu Appraiser Reviewed by: Steve Clement Senior Appraiser	Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - existence. A demolition permit issued for the structure was final on December 1, 2021. A field inspection on March 22, 2022, confirmed the building is gone. Using December 1, 2021, the actual date of demolition, the proposed value represents the prorated improvement value for the portion of the 2021 roll year the building existed.			
3097F21	011-021-02	RENO PROPERTY MANAGER LLC	525 W 2ND ST	3	1001	-1907.96	Land	244,783	85,674	244,783	85,674
							Improvements	445,607	155,962	296,664	103,832
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	690,390	241,636	541,447	189,506
							Prepared by: Coi Chu Appraiser Reviewed by: Steve Clement Senior Appraiser	Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - existence. A demolition permit issued for the structure was final on March 2, 2022. A field inspection on March 22, 2022, confirmed the building is gone. Using March 2, 2022, the actual date of demolition, the proposed value represents the prorated improvement value for the portion of the 2021 roll year the building existed.			



Exhibit A
April 26, 2022

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2021/2022

Proposed tax change for 2021/2022 : -99,853.24 Page 2 of 4

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
3074F21	232-591-14	TOLOTTI, BERNARD J & CINDY S	1660 BOULDER RIDGE CT	5	1011	-899.53	Land	142,500	49,875	142,500	49,875
							Improvements	2,378	832	2,378	832
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	144,878	50,707	144,878	50,707
Prepared by: Ginny Sutherland		Submitted under NRS 361.768		Explanation: Overassessment due to factual error. After a boundary line adjustment involving an improved parcel and the above vacant parcel, it was discovered that the effective tax rate of the newly created vacant parcel increased at a higher rate than intended due to a blended remainder value. The above correction to the "prior year secured" value will correct this error.							
Reviewed by: Chris Sarman		Senior Appraiser									
3112F21	003-543-04	BOTHE FAMILY TRUST	901 UNIVERSITY RIDGE DR	3	1000	-769.15	Land	72,000	25,200	72,000	25,200
							Improvements	143,284	50,149	69,875	24,456
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	215,284	75,349	141,875	49,656
Prepared by: Steven Wood		Submitted under NRS 361.768		Explanation: Overassessment due to factual error - existence. According to the home owner, City of Reno building permit #BLD22-06744, and verified by physical inspection, the single family residence on this parcel was severely damaged by fire on December 26, 2021. The damage rendered the residence uninhabitable for the remainder of the roll year. Using December 26, 2021, as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2021/2022 roll year, 187 days, and/or 178 days the building existed and/or was habitable.							
Reviewed by: Chris Sarman		Senior Appraiser									
3099F21	007-281-32	RENO PROPERTY MANAGER LLC	439 NEVADA ST	3	1001	-443.02	Land	102,500	35,875	102,500	35,875
							Improvements	47,604	16,661	4,304	1,506
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	150,104	52,536	106,804	37,381
Prepared by: Coi Chu		Submitted under NRS 361.768(3)		Explanation: Overassessment due to factual error - existence. A demolition permit issued for the structure was final on August 4, 2021. A field inspection on March 22, 2022, confirmed the building is gone. Using August 4, 2021, the actual date of demolition, the proposed value represents the prorated improvement value for the portion of the 2021 roll year the building existed.							
Reviewed by: Steve Clement		Senior Appraiser									
3041F21	554-081-03	STERRY, YVONNE C et al	6835 LOTUS ST	5	1000	-196.99	Land	42,900	15,015	42,900	15,015
							Improvements	48,766	17,068	26,909	9,418
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	91,666	32,083	69,809	24,433
Prepared by: Harley Maughan		Submitted under NRS 361.768		Explanation: Overassessment due to factual error- existence. On April 11, 2021 the single family residence located on this parcel was severely damaged by fire. From a conversation with homeowner, 50% of the home was estimated to remain. The damage rendered the residence uninhabitable for the roll year 2021/2022.							
Reviewed by: Howard Stockton		Senior Appraiser									



Exhibit A
April 26, 2022

**ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2021/2022**

Proposed tax change for 2021/2022 : -99,853.24 Page 3 of 4

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
3093F21	011-091-09	SHARP, KYLE et al	819 JONES ST	1	1000	-188.78	Land	50,000	17,500	50,000	17,500
Prepared by: Coi Chu Appraiser Reviewed by: Steve Clement Senior Appraiser							Improvements	26,255	9,189	3,740	1,309
Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - existence. A demolition permit for the structure was final on August 23, 2021. A field inspection on March 22, 2022, confirmed the building is gone. Using August 23, 2021, the actual date of demolition, the proposed value represents the prorated improvement value for the portion of the 2021 roll year the building existed.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	76,255	26,689	53,740	18,809
3027F21	085-190-53	GOMEZ-BARRALES, JESUS et al	895 E 4TH AVE	3	4020	-87.62	Land	83,400	29,190	83,400	29,190
Prepared by: Jeff Lewis Appraiser Reviewed by: Howard Stockton Senior Appraiser							Improvements	19,478	6,817	1,828	639
Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - complete destruction of real property improvement. Through talks with the current owner and verified through aerial pictometry, Assessor's personal property division discovered that the real property manufactured home on the property had been demolished in 2018. The proposed value represents the value of the property without the real property manufactured home as of 06/30/2021.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	102,878	36,007	85,228	29,829
2849F21	080-730-22	JONES, RICHARD	1530 ESTATES RD	5	4000	647.77	Land	120,000	42,000	120,000	42,000
Prepared by: Emily Ladouceur Principal Account Clerk Reviewed by: Emily Ladouceur Principal Account Clerk							Improvements	50,308	17,607	84,960	29,735
Submitted under NRS 361.765 Explanation: Underassessment due to clerical error. In the 2021/2022 tax year, the percent complete of the subject property improvements were adjusted. Due to a clerical error, the resulting New Construction value was negative. Approval of this Roll Change Request will correct the new construction value and percent complete of improvements, which will appropriately adjust the Abatement.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	170,308	59,607	204,960	71,735

Proposed tax change for 2020/2021 : -82.42

**ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2020/2021**

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
3027F20	085-190-53	GOMEZ-BARRALES, JESUS et al	895 E 4TH AVE	3	4020	-82.42	Land	75,200	26,320	75,200	26,320
Prepared by: Jeff Lewis Appraiser Reviewed by: Howard Stockton Senior Appraiser							Improvements	20,907	7,317	1,824	638
Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - complete destruction of real property improvement. Through talks with the current owner and verified through aerial pictometry, Assessor's personal property division discovered that the real property manufactured home on the property had been demolished in 2018. The proposed value represents the value of the property without the real property manufactured home as of 06/30/2020.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	96,107	33,637	77,024	26,958



Exhibit A
April 26, 2022

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2019/2020

Proposed tax change for 2019/2020 : -78.49 Page 4 of 4

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
3027F19	085-190-53	GOMEZ-BARRALES, JESUS et al	895 E 4TH AVE	3	4020	-78.49	75,200	26,320	75,200	26,320	
Prepared by: Jeff Lewis Appraiser							Land				
Reviewed by: Howard Stockton Senior Appraiser							Improvements	21,360	7,476	1,894	662
Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - complete destruction of real property improvement. Through talks with the current owner and verified through aerial pictometry, Assessor's personal property division discovered that the real property manufactured home on the property had been demolished in 2018. The proposed value represents the value of the property without the real property manufactured home as of 06/30/2019.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	96,560	33,796	77,094	26,982

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 _____, 2022

County Clerk

Chair
Washoe County Commission