



WASHOE COUNTY

Integrity Communication Service

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STAFF REPORT

BOARD MEETING DATE: January 23, 2024

DATE: Tuesday, December 26, 2023

TO: Board of County Commissioners

FROM: Lora Zimmer, Assessment Services Coordinator, Assessor
(775) 328-2223, lzimmer@washoecounty.gov

THROUGH: Chris S. Sarman, Washoe County Assessor

SUBJECT: Recommendation to 1) approve roll change requests, pursuant to NRS 361.765 and/or NRS 361.768, for errors discovered on the 2020/2021, 2021/2022, 2022/2023 and 2023/2024 secured and unsecured tax rolls 2) authorize Chair to execute the changes described in Exhibits A and B and 3) direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease to all taxing entities \$486,964.78]. (All Commission Districts)

SUMMARY

Roll change requests for errors discovered on the 2020/2021, 2021/2022, 2022/2023 and 2023/2024 secured and unsecured tax rolls as outlined in Exhibits A and B.

Department Strategic Objective supported by this item: Complete and accurate assessments of all property subject to taxation.

PREVIOUS ACTION

The Washoe County Board of County Commissioners has approved many such roll change requests correcting errors appearing on the tax roll. These requests appear on the Board's agendas generally on a monthly basis, most recently on December 19, 2023.

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 # _____

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 Exhibits is \$486,964.78.

RECOMMENDATION

It is recommended that the Board of County Commissioners 1) approve roll change requests, pursuant to NRS 361.765 and/or NRS 361.768, for errors discovered on the 2020/2021, 2021/2022, 2022/2023 and 2023/2024 secured and unsecured tax rolls 2) authorize Chair to execute the changes described in Exhibits A and B and 3) direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease to all taxing entities \$486,964.78]

POSSIBLE MOTION

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

“Move to 1) approve roll change requests, pursuant to NRS 361.765 and/or NRS 361.768, for errors discovered on the 2020/2021, 2021/2022, 2022/2023 and 2023/2024 secured and unsecured tax rolls 2) authorize Chair to execute the changes described in Exhibits A and B and 3) direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease to all taxing entities \$486,964.78]”