



Exhibit A  
May 28, 2019

**ROLL CHANGE REQUESTS SECURED ROLL**  
**TAX YEAR 2018/2019**

Proposed tax change for 2018/2019 : -3,583.77 Page 1 of 5

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
2007F18	007-285-18	200 W 4TH STREET LLC	200 W 4TH ST	3	1001	-950.61	Land	157,500	55,125	157,500	55,125
							Improvements	260,438	91,153	186,231	65,180
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	417,938	146,278	343,731	120,305
							Prepared by: Coi Greener Appraiser Reviewed by: Steve Clement Senior Appraiser		Submitted under NRS 361.768(3) Explanation: Over assessment due to factual error - existence. A demolition permit issued for the structure was finalized on March 20, 2019. A field inspection on April 3, 2019 confirmed the building has been demolished and property is currently vacant. Using the actual city final date of demolition, the proposed value represents the prorated improvement value for the portion of 2018 roll year the building existed.		
2006F18	007-285-02	260 WEST 4TH STREET LLC	260 W 4TH ST	3	1001	-666.08	Land	93,750	32,813	93,750	32,813
							Improvements	163,625	57,268	111,626	39,069
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	257,375	90,081	205,376	71,882
							Prepared by: Coi Greener Appraiser Reviewed by: Steve Clement Senior Appraiser		Submitted under NRS 361.768(3) Explanation: Over assessment due to factual error - existence. A demolition permit issued for the structure was finalized on March 8, 2019. A field inspection on April 3, 2019 confirmed the building has been demolished and property is currently vacant. Using the actual city final date of demolition, the proposed value represents the prorated improvement value for the portion of 2018 roll year the building existed.		
2004F18	164-091-18	STELZNER, DONOVAN W	7680 BLUESTONE DR	2	1000	-610.36	Land	19,600	6,860	19,600	6,860
							Improvements	40,524	14,183	40,524	14,183
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(16,677)
							Total	60,124	21,043	60,124	4,366
							Prepared by: Lora Zimmer Assessment Services Coordinator Reviewed by: Lora Zimmer Assessment Services Coordinator		Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. This property owner qualifies for a 100% Disabled Veteran Exemption pursuant to NRS 361.091. Due to a clerical error, this exemption does not appear on the Assessor's record for the 2018/2019 fiscal year. Approval of this roll change request will correct this error.		
2001F18	011-175-07	RYDER-DUDA CARSON LLC	244 PINE ST	3	1001	-544.80	Land	60,000	21,000	60,000	21,000
							Improvements	60,379	21,133	827	289
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	120,379	42,133	60,827	21,289
							Prepared by: Coi Greener Appraiser Reviewed by: Steve Clement Senior Appraiser		Submitted under NRS 361.768(3) Explanation: Over assessment due to factual error - existence. According to the Reno Fire Department and verified by physical inspection on March 28, 2019, the multi-family residence located on this parcel was severely damaged by fire on July 7, 2018. The damage rendered the residence uninhabitable. Shortly after, demolition permits issued for the structures were final on September 7, 2018. Using the actual date of destruction on July 7, 2018, the proposed value represents the prorated improvement value for the portion of the 2018 roll year the buildings existed.		



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RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
						Taxable	Assessed	Taxable	Assessed	
2011F18 Prepared by: Coi Greener Appraiser Reviewed by: Steve Clement Senior Appraiser	007-273-05 RENO REAL ESTATE DEVELOPMENT LLC Submitted under NRS 361.768(3) Explanation: Over assessment due to factual error - existence. A demolition permit issued for the parking lot was finalized on November 8, 2018. A field inspection on April 8, 2019 confirmed the parking lot has been demolished and property is currently vacant. Using the actual city final date of demolition, the proposed value represents the prorated improvement value for the portion of 2018 roll year the building existed.	606 W 5TH ST	3	1001	-503.29	Land	189,000	66,150	189,000	66,150
						Improvements	60,759	21,266	21,474	7,515
						Personal Property	0	0	0	0
						Exemption (minus)		(0)		(0)
						Total	249,759	87,416	210,474	73,665
						2002F18 Prepared by: Stacey Jackson Appraiser Reviewed by: Stacy Ettinger Senior Appraiser	402-011-10 MCCARTY, DENNIS J et al Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was costed as a two-story residence with 2,071 square feet of gross living area in error. Based on a field inspection done 4/2/2019, it was determined that the residence is only one-story with 1,578 square feet of gross living area. The proposed value represents this correction.	2904 GARDA CT	4	2000
Improvements	233,578	81,753	200,461	70,161						
Personal Property	0	0	0	0						
Exemption (minus)		(0)		(0)						
Total	287,823	100,738	254,706	89,147						
2014F18 Prepared by: Coi Greener Appraiser Reviewed by: Steve Clement Senior Appraiser	007-274-14 333 RALSTON STREET LLC Submitted under NRS 361.768(3) Explanation: Over assessment due to factual error - existence. A demolition permit issued for the structure was finalized on February 1, 2019. A field inspection on April 11, 2019 confirmed the building has been removed and lot is currently vacant. Using the actual city final date of demolition, the proposed value represents the prorated improvement value for the portion of 2018 roll year the building existed.	333 RALSTON ST	3	1001	-242.96					
						Improvements	68,482	23,969	40,151	14,052
						Personal Property	0	0	0	0
						Exemption (minus)		(0)		(0)
						Total	184,882	64,709	156,551	54,792
						2013F18 Prepared by: Coi Greener Appraiser Reviewed by: Steve Clement Senior Appraiser	007-542-09 JESR LLC Submitted under NRS 361.768(3) Explanation: Over assessment due to factual error - existence. A demolition permit issued for the structure was finalized on December 4, 2018. A field inspection on April 11, 2019 confirmed the building has been demolished and property is currently vacant. Using the actual city final date of demolition, the proposed value represents the prorated improvement value for the portion of 2018 roll year the building existed.	360 RALSTON ST	3	1001
Improvements	28,128	9,845	11,945	4,180						
Personal Property	0	0	0	0						
Exemption (minus)		(0)		(0)						
Total	105,378	36,882	89,195	31,218						



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**ROLL CHANGE REQUESTS SECURED ROLL  
TAX YEAR 2018/2019**

Proposed tax change for 2018/2019 : -3,583.77 Page 3 of 5

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
						Taxable	Assessed	Taxable	Assessed	
2005F18	008-152-07 IZQUIERDO-RAMIREZ, SERGIO et al	2575 E 9TH ST	3	1000	-130.18	Land	26,820	9,387	26,820	9,387
						Improvements	49,259	17,241	40,276	14,096
						Personal Property	0	0	0	0
						Exemption (minus)		(0)		(0)
						Total	76,079	26,628	67,096	23,483
						Prepared by: Stacey Jackson Appraiser Reviewed by: Stacy Ettinger Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 2,172 square feet of gross living area due to a permit that was issued in 1991 that added an enclosed porch and a second floor addition. An appraisal done 3/16/2019, indicated that the permitted addition was no longer in existence. Upon aerial review, it was determined that the additions were not in existence prior to the 2015 roll year. The corrected gross living area is 1,854 square feet. The proposed value represents this correction.				
2009F18	007-281-03 RENO PROPERTY MANAGER LLC	422 W 5TH ST	3	1001	-96.23	Land	55,500	19,425	55,500	19,425
						Improvements	24,617	8,616	14,905	5,216
						Personal Property	0	0	0	0
						Exemption (minus)		(0)		(0)
						Total	80,117	28,041	70,405	24,641
						Prepared by: Coi Greener Appraiser Reviewed by: Steve Clement Senior Appraiser Submitted under NRS 361.768(3) Explanation: Over assessment due to factual error - existence. A demolition permit issued for the structure was finalized on February 8, 2019. A field inspection on April 8, 2019 confirmed the building has been demolished and property is currently vacant. Using the actual city final date of demolition, the proposed value represents the prorated improvement value for the portion of 2018 roll year the building existed.				
2010F18	007-281-16 RENO PROPERTY MANAGER LLC	436 RALSTON ST	3	1001	-81.78	Land	36,800	12,880	36,800	12,880
						Improvements	23,434	8,202	14,189	4,966
						Personal Property	0	0	0	0
						Exemption (minus)		(0)		(0)
						Total	60,234	21,082	50,989	17,846
						Prepared by: Coi Greener Appraiser Reviewed by: Steve Clement Senior Appraiser Submitted under NRS 361.768(3) Explanation: Over assessment due to factual error - existence. A demolition permit issued for the structure was finalized on February 8, 2019. A field inspection on April 8, 2019 confirmed the building has been demolished and property is currently vacant. Using the actual city final date of demolition, the proposed value represents the prorated improvement value for the portion of 2018 roll year the building existed.				
2008F18	085-281-31 SUN VALLEY NV CONGREGATION JEHOVAHS WITNESS	5555 LUPIN DR	3	4020	0.00	Land	87,032	30,461	87,032	30,461
						Improvements	158,693	55,542	49,564	17,347
						Personal Property	0	0	0	0
						Exemption (minus)		(86,004)		(47,808)
						Total	245,725	0	136,596	0
						Prepared by: Teresa Olson Personal Property Auditor - Appraiser Reviewed by: Stacy Ettinger Senior Appraiser Submitted under NRS 361.768(3) Explanation: Over-assessment due to factual error - existence. A demolition permit issued for the structure was finalized on October 23rd, 2018. A field inspection on April 8th, 2019 confirmed the building is gone. Using October 23rd, 2018, the actual date of destruction according to the inspection and approximated by the contractor, the proposed value represents the prorated improvement value for the portion of the 2018/19 roll year the building existed.				



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**ROLL CHANGE REQUESTS SECURED ROLL**  
**TAX YEAR 2018/2019**

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<u>RCR #</u>	<u>PARCEL/PPID</u>	<u>NAME</u>	<u>SITUS ADDRESS</u>	<u>COMMISSION DISTRICT</u>	<u>TAX DISTRICT</u>	<u>TAX \$ CHANGE</u>
1995F18	570-022-04	HART, EUGENE R & ZELPHA A	911 W GOLDEN VALLEY RD	5	1000	741.15
Prepared by: Michele Jachimowicz Submitted under NRS 361.768 INCREASE						
Reviewed by: Lora Zimmer Assessment Services Coordinator Explanation: Exemption was incorrectly applied to the parcel. The property owner does not qualify for a Disabled Veterans Exemption however due to a clerical error this exemption was applied on the tax roll for the 2018/2019 Fiscal Year. Approval of this roll change request will correct this error.						

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Land	42,200	14,770	42,200	14,770
Improvements	125,016	43,756	125,016	43,756
Personal Property	0	0	0	0
Exemption (minus)		(20,250)		(0)
<b>Total</b>	<b>167,216</b>	<b>38,276</b>	<b>167,216</b>	<b>58,526</b>

**ROLL CHANGE REQUESTS SECURED ROLL**  
**TAX YEAR 2017/2018**

Proposed tax change for 2017/2018 : -474.42

<u>RCR #</u>	<u>PARCEL/PPID</u>	<u>NAME</u>	<u>SITUS ADDRESS</u>	<u>COMMISSION DISTRICT</u>	<u>TAX DISTRICT</u>	<u>TAX \$ CHANGE</u>
2002F17	402-011-10	MCCARTY, DENNIS J et al	2904 GARDA CT	4	2000	-349.48
Prepared by: Stacey Jackson Appraiser Submitted under NRS 361.768						
Reviewed by: Stacy Ettinger Senior Appraiser Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was costed as a two-story residence with 2,071 square feet of gross living area in error. Based on a field inspection done 4/2/2019, it was determined that the residence is only one-story with 1,578 square feet of gross living area. The proposed value represents this correction.						
2005F17	008-152-07	IZQUIERDO-RAMIREZ, SERGIO et al	2575 E 9TH ST	3	1000	-124.94
Prepared by: Stacey Jackson Appraiser Submitted under NRS 361.768						
Reviewed by: Stacy Ettinger Senior Appraiser Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 2,172 square feet of gross living area due to a permit that was issued in 1991 that added an enclosed porch and a second floor addition. An appraisal done 3/16/2019, indicated that the permitted addition was no longer in existence. Upon aerial review, it was determined that the additions were not in existence prior to the 2015 roll year. The corrected gross living area is 1,854 square feet. The proposed value represents this correction.						

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Land	50,160	17,556	50,160	17,556
Improvements	232,965	81,538	199,925	69,973
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
<b>Total</b>	<b>283,125</b>	<b>99,094</b>	<b>250,085</b>	<b>87,529</b>

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

Proposed tax change for 2016/2017 : -462.39

<u>RCR #</u>	<u>PARCEL/PPID</u>	<u>NAME</u>	<u>SITUS ADDRESS</u>	<u>COMMISSION DISTRICT</u>	<u>TAX DISTRICT</u>	<u>TAX \$ CHANGE</u>
2002F16	402-011-10	MCCARTY, DENNIS J et al	2904 GARDA CT	4	2000	-340.62
Prepared by: Stacey Jackson Appraiser Submitted under NRS 361.768						
Reviewed by: Stacy Ettinger Senior Appraiser Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was costed as a two-story residence with 2,071 square feet of gross living area in error. Based on a field inspection done 4/2/2019, it was determined that the residence is only one-story with 1,578 square feet of gross living area. The proposed value represents this correction.						

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Land	48,735	17,057	48,735	17,057
Improvements	237,328	83,065	203,797	71,328
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
<b>Total</b>	<b>286,063</b>	<b>100,122</b>	<b>252,532</b>	<b>88,385</b>



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

Proposed tax change for 2016/2017 : -462.39 Page 5 of 5

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE
005F16	008-152-07	IZQUIERDO-RAMIREZ, SERGIO et al	3	1000	-121.77
Prepared by: Stacey Jackson, Appraiser Reviewed by: Stacy Ttinger, Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 2,172 square feet of gross living area due to a permit that was issued in 1991 that added an enclosed porch and a second floor addition. An appraisal done 3/16/2019, indicated that the permitted addition was no longer in existence. Upon aerial review, it was determined that the additions were not in existence prior to the 2015 roll year. The corrected gross living area is 1,854 square feet. The proposed value represents this correction.					

	CURRENT		PROPOSED	
	Taxable	Assessed	Taxable	Assessed
Land	22,680	7,938	22,680	7,938
Improvements	51,374	17,981	41,982	14,698
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
<b>Total</b>	<b>74,054</b>	<b>25,919</b>	<b>64,662</b>	<b>22,636</b>

**ROLL CHANGE REQUESTS SECURED ROLL  
TAX YEAR 2015/2016**

Proposed tax change for 2015/2016 : -461.47

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE
002F15	402-011-10	MCCARTY, DENNIS J et al	4	2000	-339.94
Prepared by: Stacey Jackson, Appraiser Reviewed by: Stacy Ttinger, Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was costed as a two-story residence with 2,071 square feet of gross living area in error. Based on a field inspection done 4/2/2019, it was determined that the residence is only one-story with 1,578 square feet of gross living area. The proposed value represents this correction.					
005F15	008-152-07	IZQUIERDO-RAMIREZ, SERGIO et al	3	1000	-121.53
Prepared by: Stacey Jackson, Appraiser Reviewed by: Stacy Ttinger, Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 2,172 square feet of gross living area due to a permit that was issued in 1991 that added an enclosed porch and a second floor addition. An appraisal done 3/16/2019, indicated that the permitted addition was no longer in existence. Upon aerial review, it was determined that the additions were not in existence prior to the 2015 roll year. The corrected gross living area is 1,854 square feet. The proposed value represents this correction.					

	CURRENT		PROPOSED	
	Taxable	Assessed	Taxable	Assessed
Land	48,400	16,940	48,400	16,940
Improvements	224,490	78,572	192,830	67,498
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
<b>Total</b>	<b>272,890</b>	<b>95,512</b>	<b>241,230</b>	<b>84,438</b>

**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. **HEREFORE, 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 \_\_\_\_\_, 2019

County Clerk

Chair  
Washoe County Commission