



OFFICE OF WASHOE COUNTY ASSESSOR
CHRIS S. SARMAN

Exhibit B
March 17, 2026

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2025/2026

Proposed tax change for 2025/2026 : -53,464.38

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RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
						Taxable	Assessed	Taxable	Assessed	
4299D25	2005112 SMITH & NEPHEW INC	280 GREG ST #19-20 RENO	3	1000	-14,153.18	Personal Property	1,104,850	386,699	0	0
						Exempt/Abate	0	0	0	0
						Total	1,104,850	386,699	0	0
						Submitted under NRS 361.765				
Explanation: TAXPAYER WAS BILLED TWICE FOR THE SAME ASSETS. THIS WAS A DUPLICATE ACCOUNT OF 2923752 WHICH WAS ASSESSED, BILLED AND PAID FOR FISCAL YEAR 2025/26.										
4294025	2125382 URBAN OUTFITTERS	12055 MOYA BLVD RENO	5	1000	-11,515.13	Personal Property	5,610,178	1,963,565	4,711,270	1,648,944
						Exempt/Abate	0	0	0	0
						Total	5,610,178	1,963,565	4,711,270	1,648,944
						Submitted under NRS 361.765				
Explanation: Overassessment due to clerical error. Personal property declaration had been processed incorrectly. Asset had been coded as 15-year life assets when they should have been coded as 7-year life, causing assets to have an incorrect assessment applied to them.										
4246025	2133421 DDC WHEELS	1492 KLEPPE LN SPARKS	4	2000	-10,168.54	Personal Property	919,277	321,747	125,477	43,916
						Exempt/Abate	0	0	0	0
						Total	919,277	321,747	125,477	43,916
						Submitted under NRS 361.765				
Explanation: INVENTORY ON CUSTOMERS ACCOUNT WAS ERRONEOUSLY ASSESSED AND INCLUDED IN VALUES BUT SHOULD NOT HAVE BEEN. INVENTORY IN NEVADA IS NOT ASSESSABLE AND THEREFORE NOT TAXABLE. THIS UPDATE REMOVES THAT INVENTORY AMOUNT.										
4256025	2127732 SIERRA WELLNESS CONNECTION	7720 SECURITY CIR RENO	5	1000	-6,630.16	Personal Property	517,578	181,152	0	0
						Exempt/Abate	0	0	0	0
						Total	517,578	181,152	0	0
						Submitted under NRS 361.765				
Explanation: CUSTOMER WAS OUT OF BUSINESS PRIOR TO THE LIEN DATE OF JULY 1 2025. THE REAL PROPERTY SOLD AND THE NEW OWNER HAD TO DONATE, SELL AND REDO THE INSIDE IN MAY TO BE ABLE TO RENT TO A NEW TENANT. BUSINESS SHOULD NOT HAVE BEEN ASSESSED FOR THIS FISCAL YEAR.										

Prepared by: Michele Jachimowicz
Principal Account Clerk
Reviewed by: Tony Lopez
Personal Property Coordinator

Prepared by: Austin Scott
Auditor Appraiser
Reviewed by: Tony Lopez
Personal Property Coordinator

Prepared by: Michele Jachimowicz
Principal Account Clerk
Reviewed by: Tony Lopez
Personal Property Coordinator

Prepared by: Michele Jachimowicz
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Reviewed by: Tony Lopez
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ROLL
TAX YEAR 2025/2026**

Proposed tax change for 2025/2026 : -53,464.38

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED			
							Taxable	Assessed	Taxable	Assessed		
4295N25	2205821	WHOLE FOODS MARKET #10293	6139 VIRGINIA ST RENO	2	1000	-3,756.52	Personal Property	1,996,752	698,906	1,703,628	596,269	
Prepared by: Austin Scott Auditor Appraiser Reviewed by: Tony Lopez Personal Property Coordinator							Submitted under NRS 361.765	Exempt/Abate	0	0	0	0
Explanation: Overassessment due to clerical error. There had been assets that had been duplicated causing the overassessment. The taxpayer had provided additional information showing that assets had been filed twice by mistake and this allowed us to move forward with a correction.							Total	1,996,752	698,906	1,703,628	596,269	
4314N25	2500521	VELUX GREENWOOD LLC	38 ISIDOR CT SPARKS	4	4000	-3,569.57	Personal Property	314,761	110,165	0	0	
Prepared by: Michele Jachimowicz Principal Account Clerk Reviewed by: Tony Lopez Personal Property Coordinator							Submitted under NRS 361.765	Exempt/Abate	0	0	0	0
Explanation: BUSINESS OWNER CLOSED THIS LOCATION AND MOVED SOME ASSETS TO THEIR OTHER LOCATION AND BUSINESS ACCOUNT NUMBER 2500521 AS OF JULY 1 2025. ACCOUNT 2500521 REFELCT NEW TO ROLL VALUES.							Total	314,761	110,165	0	0	
4271O25	2129863	COMPREHENSIVE INTEGRATED CARE	5443 KIETZKE LN #100 RENO	2	1000	-1,378.65	Personal Property	107,623	26,960	0	0	
Prepared by: Michele Jachimowicz Principal Account Clerk Reviewed by: Tony Lopez Personal Property Coordinator							Submitted under NRS 361.765	Exempt/Abate	0	0	0	0
Explanation: CUSTOMER WAS OUT OF BUSINESS PRIOR TO THE LIEN DATE OF JULY 1 2025. CUSTOMER PROVIDED VERIFICATION THAT THEY CLOSED THEIR BUSINESS IN JULY 2024 AND FILED BANKRUPTCY IN FEBRUARY 2025.							Total	107,623	26,960	0	0	
4250O25	2581003	HAMILTON COMPANY	655 EDISON WAY A RENO	2	1000	-593.47	Personal Property	55,466,619	19,413,314	55,420,285	19,397,099	
Prepared by: Michele Jachimowicz Principal Account Clerk Reviewed by: Tony Lopez Personal Property Coordinator							Submitted under NRS 361.765	Exempt/Abate	0	0	0	0
Explanation: CORRECTING THE LIFE YEAR ON A 2025 18-MICRO AUTOMATION UPGRADE ASSET. CUSTOMER DID NOT INDICATE THAT THE MACHINE WAS COMPUTER INTEGRATED UNTIL AFTER THEY WERE BILLED FOR THE FISCAL YEAR 2025-2026 WHEN THEY CONTACTED OUR OFFICE TO HAVE IT CORRECTED. THIS RCR WILL CORRECT THAT CODE TO REFLECT THE LIFE YEAR TO A Y07 AS IT SHOULD BE FOR A COMPUTER INTEGRATED MACHINE.							Total	55,466,619	19,413,314	55,420,285	19,397,099	



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Proposed tax change for 2025/2026 : -53,464.38 Page 3 of 7

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4326D25	2172048	ASPEN ENGINEERING LLC	3500 LAKESIDE CT #218 RENO	1	1000	-441.76	Personal Property	37,260	13,041	2,776	971
							Exempt/Abate	0	0	0	0
							Total	37,260	13,041	2,776	971
							Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Taxpayer had reached out and provided information on the assets for the business. A visit of the business was conducted, confirming a correction of value was warranted.				
4297O25	2203826	HAWK RIDGE SYSTEMS LLC	9650 GATEWAY DR #101 RENO	2	1000	-384.30	Personal Property	30,000	10,500	0	0
							Exempt/Abate	0	0	0	0
							Total	30,000	10,500	0	0
							Submitted under NRS 361.765 Explanation: TAXPAYER WAS OUT OF BUSINESS PRIOR TO THE LIEN DATE OF JULY 1 2025. BUSINESS LICENSE WAS CLOSED 06/30/2025.				
4328N25	2216018	HOMEOWNERS FINANCIAL GROUP USA LLC	5470 KIETZKE LN #300 RENO	2	1000	-286.94	Personal Property	22,400	7,840	0	0
							Exempt/Abate	0	0	0	0
							Total	22,400	7,840	0	0
							Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Business had moved location and is now operating out of an executive suite where all assets are reported and assessed too the executive suite owner. The updated values are reflective of this information.				
4331N25	2212576	NORTH PEAK CLIMBING & FITNESS	1901 SILVERADA BLVD #10 RENO	3	1000	-210.08	Personal Property	76,400	26,740	60,000	21,000
							Exempt/Abate	0	0	0	0
							Total	76,400	26,740	60,000	21,000
							Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Acct reviewed and determined increased value was unwarranted. Per discussion w/ business owner and previous review, corrected values are appropriate for business. Will re-assess in 2026.				



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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4325D25	2207590	MAGIC TOUCH PHOTO STUDIO	2305 KIETZKE LN #3 RENO	2	1002	-192.67	Personal Property	16,985	5,945	1,948	681
							Exempt/Abate	0	0	0	0
							Total	16,985	5,945	1,948	681
							Submitted under NRS 361.765				
Prepared by: Austin Scott Auditor Appraiser					Explanation: Overassessment due to clerical error. Business owner did not file on time. Estimate was provided owner requested a correction based on asset listing. Site visit was conducted to confirm assets.						
Reviewed by: Tony Lopez Personal Property Coordinator											
4275N25	2128457	RELORENO	5345 KIETZKE LN 100 RENO	2	1000	-122.98	Personal Property	9,600	3,360	0	0
							Exempt/Abate	0	0	0	0
							Total	9,600	3,360	0	0
							Submitted under NRS 361.765				
Prepared by: Austin Scott Auditor Appraiser					Explanation: In the audit that had been conducted for RELORENO, it had come to our attention during our visit of the business location that the assets had belonged to and had been report by another business.						
Reviewed by: Tony Lopez Personal Property Coordinator											
4317N25	2212597	MAPT AUTOMOTIVE	3040 MILL ST RENO	2	1000	-38.65	Personal Property	3,016	1,056	0	0
							Exempt/Abate	0	0	0	0
							Total	3,016	1,056	0	0
							Submitted under NRS 361.765				
Prepared by: Michele Jachimowicz Principal Account Clerk					Explanation: BUSINESS WAS CLOSED PRIOR TO THE LIEN DATE OF JULY 1 2025. TAXPAYER PROVIDED EVIDENCE IT WAS CLOSED AND THE RENO BUSINESS LICENSE WAS CLOSED ALSO.						
Reviewed by: Tony Lopez Personal Property Coordinator											
4291D25	2171376	THE DIGESTI LAW FIRM LTD	1720 GRANITE DR RENO	1	1000	-21.78	Personal Property	1,700	595	0	0
							Exempt/Abate	0	0	0	0
							Total	1,700	595	0	0
							Submitted under NRS 361.765				
Prepared by: Michele Jachimowicz Principal Account Clerk					Explanation: TAXPAYER IS OUT OF BUSINESS AND WAS NOT OPEN ON THE LIEN DATE AS OF JULY 1 2025. RENO BUSINESS LICENSE IS CLOSED AND ALL ONLINE WEBSITES SHOW CLOSED AS WELL.						
Reviewed by: Tony Lopez Personal Property Coordinator											



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TAX YEAR 2024/2025

Proposed tax change for 2024/2025 : -3,908.01

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RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
						Taxable	Assessed	Taxable	Assessed	
4236J24	2209432 ROCKIN AUTO	713 BERGIN WAY #3 SPARKS	4	2000	-1,275.22	Personal Property	105,000	36,750	5,450	1,907
						Exempt/Abate	0	0	0	0
						Total	105,000	36,750	5,450	1,907
						Submitted under NRS 361.765				
Explanation: Overassessment due to clerical error. Site visit confirmed overestimation of account. Taxpayer provided list of assets.										
4240N24	2207325 C C TIRES AND SERVICES	324 QUINCY ST RENO	3	1002	-818.56	Personal Property	63,900	22,365	0	0
						Exempt/Abate	0	0	0	0
						Total	63,900	22,365	0	0
						Submitted under NRS 361.765				
Explanation: BUSINESS WAS CLOSED PRIOR TO THE LIEN DATE OF JULY 1 2024. BUSINESS LICENSE WAS CLOSED IN JANUARY 31 2023. TREASURERS OFFICE VERIFIED WITH A SITE VISIT THAT THE BUSINESS IS VACATED.										
4266M24	2008136 JC NV FLATS LLC	5400 EQUITY AVE RENO	2	1000	-544.43	Personal Property	42,500	14,875	0	0
						Exempt/Abate	0	0	0	0
						Total	42,500	14,875	0	0
						Submitted under NRS 361.765				
Explanation: CUSTOMER WAS OUT OF BUSINESS SINCE MARCH 2023 HOWEVER WAS ESTIMATED FOR FISCAL YEAR 2023/2024 AND 2024/2025. THIS ROLL CHANGE REQUEST WILL CORRECT THIS ERROR.										
4249N24	2206356 VELOCITY VENTURES GROUP LLC	4864 SPARKS BLVD #100 SPARKS	4	2000	-353.56	Personal Property	27,600	9,660	0	0
						Exempt/Abate	0	0	0	0
						Total	27,600	9,660	0	0
						Submitted under NRS 361.765				
Explanation: BUSINESS WAS CLOSED PRIOR TO JULY 1 2024 AND A NEW BUSINESS WAS IN THAT LOCATION AND ON THE ASSESSMENT ROLL. CLOSED BUSINESS AND PROCESSING ROLL CHANGE REQUEST.										



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TAX YEAR 2024/2025

Proposed tax change for 2024/2025 : -3,908.01 Page 6 of 7

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4329N24	2216018	HOMEOWNERS FINANCIAL GROUP USA LLC	5470 KIETZKE LN #300 RENO	2	1000	-286.94	Personal Property	22,400	7,840	0	0
							Exempt/Abate	0	0	0	0
							Total	22,400	7,840	0	0
							Prepared by: Austin Scott Auditor Appraiser Reviewed by: Tony Lopez Personal Property Coordinator Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Taxpayer had received an estimated due to not filing the personal property declaration. Taxpayer had provided us with information in forming us that they had moved too an executive suite. The new values are based on the provide information.				
4332N24	2212576	NORTH PEAK CLIMBING & FITNESS	1901 SILVERADA BLVD #10 RENO	3	1000	-210.08	Personal Property	76,400	26,740	60,000	21,000
							Exempt/Abate	0	0	0	0
							Total	76,400	26,740	60,000	21,000
							Prepared by: Tony Lopez Personal Property Coordinator Reviewed by: Tony Lopez Personal Property Coordinator Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Acct reviewed and determined increased value was unwarranted. Per discussion w/ business owner and previous review, corrected values are appropriate for business. Will re-assess in 2026.				
4327N24	2172048	ASPEN ENGINEERING LLC	3500 LAKESIDE CT #218 RENO	1	1000	-188.64	Personal Property	17,500	6,125	2,776	971
							Exempt/Abate	0	0	0	0
							Total	17,500	6,125	2,776	971
							Prepared by: Austin Scott Auditor Appraiser Reviewed by: Tony Lopez Personal Property Coordinator Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Taxpayer had presented us with additional information, and a visit of the business had been conducted. The result of the visit indicated that we had over assessed the business personal property.				
4268N24	2301255	CONSTRUCTION MANAGEMENT LLC	100 ARLINGTON AVE #370 RENO	1	1001	-122.98	Personal Property	9,600	3,360	0	0
							Exempt/Abate	0	0	0	0
							Total	9,600	3,360	0	0
							Prepared by: Michele Jachimowicz Principal Account Clerk Reviewed by: Tony Lopez Personal Property Coordinator Submitted under NRS 361.765 Explanation: CUSTOMER WENT OUT OF BUSINESS SEPTEMBER 22, 2022 AND CLOSED THEIR BUSINESS LICENSE. THEY DID NOT NOTIFY THE ASSESSOR'S OFFICE AND THEIR ACCOUNT WAS ESTIMATED FOR FISCAL YEAR 2024. THIS ROLL CHANGE REQUEST WILL CORRECT THAT ERROR.				



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TAX YEAR 2024/2025

Proposed tax change for 2024/2025 : -3,908.01 Page 7 of 7

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable	Assessed	Taxable	Assessed
4263A24	2126644	EVAN SCHWARTZ PHOTOGRAPHY 1652 HAVENCREST DR RENO	5	1000	-107.60	8,400	2,940	0	0
Submitted under NRS 361.765						0	0	0	0
Explanation: CUSTOMER FILED OUT OF BUSINESS FOR FISCAL YEAR 2024/2025 HOWEVER IT WAS ESTIMATED BY ERROR. RENO BUSINESS LICENSE WAS CLOSED MAY 02, 2024.						8,400	2,940	0	0

Prepared by: Michele Jachimowicz
Principal Account Clerk
Reviewed by: Tony Lopez
Personal Property Coordinator

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2023/2024

Proposed tax change for 2023/2024 : -199.84

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED	
						Taxable	Assessed	Taxable	Assessed
4265M23	2008136	JC NV FLATS LLC 5400 EQUITY AVE RENO	2	1000	-122.98	9,600	3,360	0	0
Submitted under NRS 361.765						0	0	0	0
Explanation: CUSTOMER WAS OUT OF BUSINESS SINCE MARCH 2023 HOWEVER WAS ESTIMATED FOR FISCAL YEAR 2023/2024 AND 2024/2025. THIS ROLL CHANGE REQUEST WILL CORRECT THIS ERROR.						9,600	3,360	0	0

Prepared by: Michele Jachimowicz
Principal Account Clerk
Reviewed by: Tony Lopez
Personal Property Coordinator

4333D23	2212576	NORTH PEAK CLIMBING & FITNESS 1901 SILVERADA BLVD #10 RENO	3	1000	-76.86	66,000	23,100	60,000	21,000
Submitted under NRS 361.765						0	0	0	0
Explanation: Overassessment due to clerical error. Acct reviewed and determined increased value was unwarranted. Per discussion w/ business owner and previous review, corrected values are appropriate for business. Will re-assess in 2026.						66,000	23,100	60,000	21,000

Prepared by: Tony Lopez
Personal Property Coordinator
Reviewed by: Tony Lopez
Personal Property Coordinator

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY, having examined the errors reported by the Assessor as set forth above in Exhibit B, and based upon the evidence presented, finds that the errors reported are TYPOGRAPHICAL or CLERICAL set within the meaning of NRS 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 _____, 2026

County Clerk

Chair
Washoe County Commission