



OFFICE OF WASHOE COUNTY ASSESSOR
CHRIS S. SARMAN

Exhibit B
February 24, 2026

ROLL CHANGE REQUESTS UNSECURED
ROLL
TAX YEAR 2025/2026

Proposed tax change for 2025/2026 : -234,703.27

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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>ESTIMATED TAX \$ CHANGE</u>	<u>CURRENT</u>		<u>PROPOSED</u>		
							<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>	
4262025	5101355	PEGASUS VIII LLC	RENO TAHOE AIRPORT	2	1000	-147,375.24	Personal Property	41,856,884	14,649,909	26,491,222	9,271,927
Prepared by: Austin Scott Auditor Appraiser Reviewed by: Tony Lopez Personal Property Coordinator							Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Our initial assessment did not include flight information for the aircraft. The taxpayer had reached out and provide our office with flight logs giving us the information needed to make this correction.				
							Exempt/Abate	0	0	0	0
							Total	41,856,884	14,649,909	26,491,222	9,271,927
4274025	5601567	KESTREL AVIATION LLC	RENO TAHOE AIRPORT	2	1000	-35,344.37	Personal Property	2,811,769	984,119	52,646	18,426
Prepared by: Austin Scott Auditor Appraiser Reviewed by: Tony Lopez Personal Property Coordinator							Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. The purchase information was incorrectly entered. We have received a purchase agreement stating the correct purchase price of the aircraft allowing us to update the account with the correct information.				
							Exempt/Abate	0	0	0	0
							Total	2,811,769	984,119	52,646	18,426
4244025	5601182	DEESIDE AVIATION LLC	RENO TAHOE AIRPORT	2	1000	-25,117.61	Personal Property	6,858,220	2,400,376	3,814,542	1,335,089
Prepared by: Victor Garcia-Luna Personal Property Auditor Appraiser Reviewed by: Tony Lopez Personal Property Coordinator							Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Flight logs were not provided, and apportionment was not calculated for time spent in Washoe County originally. Owner provided logs after assessment and adjustment was made.				
							Exempt/Abate	0	0	0	0
							Total	6,858,220	2,400,376	3,814,542	1,335,089
4241025	5101734	LOLA AIR LLC	RENO STEAD	2	1000	-4,227.30	Personal Property	850,000	297,500	520,000	182,000
Prepared by: Victor Garcia-Luna Personal Property Auditor Appraiser Reviewed by: Tony Lopez Personal Property Coordinator							Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Taxpayer provided bill of sale of aircraft.				
							Exempt/Abate	0	0	0	0
							Total	850,000	297,500	520,000	182,000



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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>ESTIMATED TAX \$ CHANGE</u>	<u>CURRENT</u>		<u>PROPOSED</u>		
							<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>	
4272025	2500533	AES INDUSTRIES	14325 MOUNT LOLA ST RENO	5	1000	-3,828.99	Personal Property	298,906	104,617	0	0
							Exempt/Abate	0	0	0	0
							Total	298,906	104,617	0	0
Prepared by: Michele Jachimowicz Principal Account Clerk Reviewed by: Tony Lopez Personal Property Coordinator Submitted under NRS 361.765 Explanation: CUSTOMER MOVED AND CLOSED THEIR BUSINESS LICENSE PRIOR TO THE LIEN DATE OF JULY 1 2025. BUSINESS LICENSE CLOSED 11/30/2024.											
4254025	2161829	RENO CYBERKNIFE CENTER	645 ARLINGTON AVE #120 RENO	3	1002	-3,459.25	Personal Property	270,043	94,515	0	0
							Exempt/Abate	0	0	0	0
							Total	270,043	94,515	0	0
Prepared by: Michele Jachimowicz Principal Account Clerk Reviewed by: Tony Lopez Personal Property Coordinator Submitted under NRS 361.765 Explanation: CUSTOMER FILED OUT OF BUSINESS HOWEVER, THAT WAS MISSED WHEN BUSINESS WAS BEING PROCESSED AND IT WAS ASSESSED AND BILLED FOR FISCAL YEAR 2025/2026. THIS RCR WILL CORRECT THAT ERROR.											
4292025	5100994	WEEDHOPPER AVIATION LLC	RENO TAHOE AIRPORT	2	1000	-3,036.12	Personal Property	250,000	87,500	12,989	4,546
							Exempt/Abate	0	0	0	0
							Total	250,000	87,500	12,989	4,546
Prepared by: Austin Scott Auditor Appraiser Reviewed by: Tony Lopez Personal Property Coordinator Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. The new proposed taxable value is due to the new information provided to us by the taxpayer. We had received a bill of sale with the correct value and year it was acquired. The new value for the aircraft comes from this information.											
4237025	5101306	SG SOLUTIONS LLC	RENO TAHOE AIRPORT	2	1000	-1,899.41	Personal Property	149,076	52,177	800	280
							Exempt/Abate	0	0	0	0
							Total	149,076	52,177	800	280
Prepared by: Victor Garcia-Luna Personal Property Auditor Appraiser Reviewed by: Tony Lopez Personal Property Coordinator Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Aircraft was involved in crash. Adjusted assessment to nominal value for aircraft as it is not air worthy and is grossly devalued due to crash. Aircraft was damaged on August 4, 2024. Insurance totaled aircraft.											



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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4248025	5300744	DIERINGER, AARON JACOB	3325 BARBARA CIR RENO	1	1000	-1,704.75	Personal Property	153,772	53,820	20,694	7,242
							Exempt/Abate	0	0	0	0
							Total	153,772	53,820	20,694	7,242
							Prepared by: Victor Garcia-Luna Personal Property Auditor Appraiser Reviewed by: Tony Lopez Personal Property Coordinator				
Submitted under NRS 361.765					Explanation: Overassessment due to clerical error. Taxpayer provided purchase price breakdown of air balloon.						
4279025	5101614	MCLAUCHLIN, TODD RANDALL	RENO STEAD AIRPORT	2	1000	-1,345.94	Personal Property	116,052	40,618	10,984	3,844
							Exempt/Abate	0	0	0	0
							Total	116,052	40,618	10,984	3,844
							Prepared by: Austin Scott Auditor Appraiser Reviewed by: Tony Lopez Personal Property Coordinator				
Submitted under NRS 361.765					Explanation: Overassessment due to clerical error. Todd Mclauchlin provided our office with a bill of sale and an appraisal for the aircraft. This information was enough to correct his aircrafts value.						
4261025	5101624	BENNETT, ROBERT J	RENOSTEAD	2	1000	-1,327.55	Personal Property	104,535	36,587	900	315
							Exempt/Abate	0	0	0	0
							Total	104,535	36,587	900	315
							Prepared by: Victor Garcia-Luna Personal Property Auditor Appraiser Reviewed by: Tony Lopez Personal Property Coordinator				
Submitted under NRS 361.765					Explanation: Overassessment due to clerical error. Aircraft was involved in crash. Adjusted assessment to nominal value for aircraft as it is not air worthy and is grossly devalued due to crash.						
4252J25	3219676	BURGOS RIOS, CARLOS JOSE	2765 WRONDEL WAY SP 26 RENO	1	1002	-1,281.00	Personal Property	100,000	35,000	0	0
							Exempt/Abate	0	0	0	0
							Total	100,000	35,000	0	0
							Prepared by: Michele Jachimowicz Principal Account Clerk Reviewed by: Tony Lopez Personal Property Coordinator				
Submitted under NRS 361.765					Explanation: ACOUNT IS A DUPLICATE OF 3219655 WHERE THE CUSTOMER WAS ASSESSED AND TAXED FOR THE 2025 FISCAL YEAR.						



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RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
						Taxable Assessed	Taxable Assessed	Taxable Assessed	Taxable Assessed	
4273025	5601687 ANTLER AIR LLC	KLAMATH FALLS AIRPORT KLMT Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Aircraft is registered and hangered in Oregon. Provided documentation proving that aircraft is registered there for the full year.	2	1000	-1,131.64	Personal Property	249,975	30,919	0	0
						Exempt/Abate	0	0	0	0
						Total	249,975	30,919	0	0
4313025	2915226 FIRST INDEPENDENT BANK OF NEVADA	6290 SHARLANDS AVE RENO Submitted under NRS 361.765 Explanation: BUSINESS WAS AQUIRED BY ANOTHER BUSINESS AND THIS LOCATION WAS CLOSED. DOCUMENTS WERE PROVIDED SHOWING THIS LOCATION WAS CLOSED PRIOR TO THE LIEN DATE OF JULY 1 2025.	1	1000	-796.21	Personal Property	62,156	21,754	0	0
						Exempt/Abate	0	0	0	0
						Total	62,156	21,754	0	0
4269025	2124624 RNN RESTORATION INC	650 INNOVATION DR Unit A RENO Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Business was sold to new owner. New account was created for new owner per new business license.	2	1000	-734.53	Personal Property	57,339	20,069	0	0
						Exempt/Abate	0	0	0	0
						Total	57,339	20,069	0	0
4243025	5300739 WILLIAMS, CATHERINE A	AIR SAILING GLIDERPORT Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Bill of sale was provided. Mistake was made by owner on declaration.	5	9000	-699.81	Personal Property	74,690	26,142	642	224
						Exempt/Abate	0	0	0	0
						Total	74,690	26,142	642	224

Prepared by: Victor Garcia-Luna
Personal Property 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: Victor Garcia-Luna
Personal Property Auditor Appraiser
Reviewed by: Tony Lopez
Personal Property Coordinator

Prepared by: Victor Garcia-Luna
Personal Property Auditor Appraiser
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RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
						Taxable	Assessed	Taxable	Assessed	
4293D25	2118834 RELIANCE ENGINEERING	1135 TERMINAL WAY #205 RENO	2	1000	-443.85	Personal Property	36,530	12,786	1,885	659
						Exempt/Abate	0	0	0	0
						Total	36,530	12,786	1,885	659
						Submitted under NRS 361.765				
Explanation: Overassessment due to clerical error. The taxpayer did not file and was provided an estimate of value. The taxpayer allowed us to come to the business and review his assets, as a result of the visit the business asset value decreased.										
4298O25	5601631 RAMFAM ADVENTURES LLC	RENO TAHOE AIRPORT	2	1000	-295.74	Personal Property	766,865	268,403	743,782	260,323
						Exempt/Abate	0	0	0	0
						Total	766,865	268,403	743,782	260,323
						Submitted under NRS 361.765				
Explanation: Overassessment due to clerical error. The taxpayer provided flight logs, allowing an allocation of value to be applied based on the number of overnight spent in Washoe County. The updated taxable is based on the provided flight logs.										
4307D25	2125713 DIESEL POWER & REPAIR LLC	625 SPICE ISLANDS DR #P SPARKS	4	2000	-287.09	Personal Property	22,410	7,844	0	0
						Exempt/Abate	0	0	0	0
						Total	22,410	7,844	0	0
						Submitted under NRS 361.765				
Explanation: TAXPAYER PROVIDED EVIDENCE SHOWING THEY WERE OUT OF BUSINESS PRIOR TO THE LIEN DATE OF JULY 1, 2025.										
4290D25	2209841 RODEO JOE HAIR-CUTTING SALON	930 TAHOE BLVD 702 INCLINE VILLAGE	1	5200	-197.58	Personal Property	16,030	5,610	0	0
						Exempt/Abate	0	0	0	0
						Total	16,030	5,610	0	0
						Submitted under NRS 361.765				
Explanation: TAXPAYER WAS ASSESSED FOR THIS ACCOUNT HOWEVER IT IS A DUPLICATE OF ACCOUNT NUMBER 2100017 WHICH WAS ALSO ASSESSED FOR FISCAL YEAR 2025/2026.										

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



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RCR # **PARCEL/PPID NAME**
4251J25 **3115739** NJIRICH, G A

SITUS ADDRESS **COMMISSION DISTRICT** **TAX DISTRICT** **ESTIMATED TAX \$ CHANGE**
706 TERRA CT 5 4000 -74.65
WASHOE COUNTY

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

Submitted under NRS 361.768(3)
Explanation: MOBILE HOME WAS BURNED DOWN IN JUNE 2025 AND WAS VERIFIED BY AN APPRAISER. THIS WAS BEFORE THE LIEN DATE OF JULY 1 2025

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Personal Property	6,583	2,304	0	0
Exempt/Abate	0	0	0	0
Total	6,583	2,304	0	0

4253J25 **3108119** RICHARDS, LINDA M

708 TERRA CT 5 4000 -59.73
WASHOE COUNTY

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

Submitted under NRS 361.768(3)
Explanation: MOBILE HOME WAS BURNED DOWN PRIOR TO THE LIEN DATE OF JULY 1 2025 AND IS NOT HABITABLE.

Personal Property	5,313	1,860	0	0
Exempt/Abate	0	0	0	0
Total	5,313	1,860	0	0

4259J25 **3116045** MARQUARDT, DEBORAH K

5780 STELLA DR 5 4020 -34.91
SUN VALLEY

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

Submitted under NRS 361.768(3)
Explanation: MOBILE HOME WAS DEMOLISHED AND TAKEN TO WASTE MANAGEMENT PRIOR TO THE LIEN DATE OF JULY 1 2025.

Personal Property	2,873	1,006	0	0
Exempt/Abate	0	0	0	0
Total	2,873	1,006	0	0

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2024/2025

Proposed tax change for 2024/2025 : -3,504.94

RCR # **PARCEL/PPID NAME**
4242N24 **2131057** SILVER STATE SYSTEMS CORPORATION

SITUS ADDRESS **COMMISSION DISTRICT** **TAX DISTRICT** **ESTIMATED TAX \$ CHANGE**
2470 WRONDEL WAY #234 RENO 1 1002 -2,619.03

Prepared by: Victor Garcia-Luna
Personal Property Auditor Appraiser
Reviewed by: Tony Lopez
Personal Property Coordinator

Submitted under NRS 361.765
Explanation: Overassessment due to clerical error. Performed site visit AND CONFIRMED ACCOUNT WAS OVERESTIMATED. OFFICE SPACE ONLY HAS OLD FURNITURE AND COMPUTER. SMALL OFFICE FOR LOGISTICS WORK

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Personal Property	205,600	71,960	1,150	402
Exempt/Abate	0	0	0	0
Total	205,600	71,960	1,150	402



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Proposed tax change for 2024/2025 : -3,504.94 Page 7 of 8

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
						Taxable	Assessed	Taxable	Assessed	
4260N24	2202156 LOCAL, THE	907 TAHOE BLVD INCLINE VILLAGE	1	5200	-469.60	Personal Property	38,496	13,474	0	0
						Exempt/Abate	0	0	0	0
						Total	38,496	13,474	0	0
						Submitted under NRS 361.765 Explanation: BUSINESS WAS CLOSED PRIOR TO THE LIEN DATE OF JULY 1 2024. THEY FILED THEIR 2025 DECLARATION STATING THEY CLOSED 09-30-2023. THAT DATE ALSO SHOWS ON THEIR SPARKS BUSINESS LICENSE AND WAS CONFIRMED BY A SITE VISIT BY THE WASHOE COUNTY TREASURERS OFFICE.				
4238A24	2006295 ZEMA MOTORSPORTS	2255 GLENDALE AVE #8 SPARKS	3	2000	-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 Explanation: BUSINESS WAS CLOSED PRIOR TO THE LIEN DATE OF JULY 1 2024. BUSINESS LICENSE WAS FAILURE TO RENEW AND A NEW BUSINESS HAS BEEN IN THAT LOCATION. TREASURERS OFFICE ALSO DID A SITE VISIT TO VERIFY				
4258A24	2007456 JOHN FINNEY	3480 BRANT ST RENO	5	1000	-98.38	Personal Property	7,680	2,688	0	0
						Exempt/Abate	0	0	0	0
						Total	7,680	2,688	0	0
						Submitted under NRS 361.765 Explanation: BUSINESS CLOSED IN FEBRUARY OF 2023 HOWEVER, FAILED TO LET THE ASSESSOR'S OFFICE KNOW AT THAT TIME AND THEY CONTINUED TO FILE THAT THEY HAD NO TAXABLE ASSETS AND WERE ESTIMATED FOR 2023 AND 2024. CUSTOMER PROVED THAT HE WAS IN FACT CLOSED THE BEGINNING OF 2023 AND THAT HE SHOULD NOT HAVE BEEN ASSESSED.				
4289N24	2209841 RODEO JOE HAIR-CUTTING SALON	930 TAHOE BLVD 702 INCLINE VILLAGE	1	5200	-97.59	Personal Property	8,000	2,800	0	0
						Exempt/Abate	0	0	0	0
						Total	8,000	2,800	0	0
						Submitted under NRS 361.765 Explanation: TAXPAYER WAS ASSESSED FOR THIS ACCOUNT HOWEVER IT IS A DUPLICATE OF ACCOUNT NUMBER 2100017 WHICH WAS ALSO ASSESSED FOR FISCAL YEAR 2024/2025.				

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

Prepared by: Michele Jachimowicz
Principal Account Clerk
Reviewed by: Tony Lopez
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Proposed tax change for 2024/2025 : -3,504.94 Page 8 of 8

RCR # **PARCEL/PPID NAME** **SITUS ADDRESS** **COMMISSION DISTRICT** **TAX DISTRICT** **ESTIMATED TAX \$ CHANGE**

4255N24 **2009315** ENS HOME REPAIR 519 AURORA VIEW DR RENO 5 1000 -97.36

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

Submitted under NRS 361.765
Explanation: BUSINESS WAS CLOSED IN JANUARY 2024 AND THAT WAS PRIOR TO THE LIEN DATE OF JULY 1 2024.

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Personal Property	7,600	2,660	0	0
Exempt/Abate	0	0	0	0
Total	7,600	2,660	0	0

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2023/2024

Proposed tax change for 2023/2024 : -66.66

RCR # **PARCEL/PPID NAME** **SITUS ADDRESS** **COMMISSION DISTRICT** **TAX DISTRICT** **ESTIMATED TAX \$ CHANGE**

4267J23 **2301255** CONSTRUCTION MANAGEMENT LLC 100 ARLINGTON AVE #370 RENO 1 1001 -38.45

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 2023. THIS ROLL CHANGE REQUEST WILL CORRECT THAT ERROR.

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Personal Property	3,000	1,050	0	0
Exempt/Abate	0	0	0	0
Total	3,000	1,050	0	0

4257M23 **2007456** JOHN FINNEY 3480 BRANT ST RENO 5 1000 -28.21

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

Submitted under NRS 361.765
Explanation: BUSINESS CLOSED IN FEBRUARY OF 2023 HOWEVER, FAILED TO LET THE ASSESSOR'S OFFICE KNOW AT THAT TIME AND THEY CONTINUED TO FILE THAT THEY HAD NO TAXABLE ASSETS AND WERE ESTIMATED FOR 2023 AND 2024. CUSTOMER PROVED THAT HE WAS IN FACT CLOSED THE BEGINNING OF 2023 AND THAT HE SHOULD NOT HAVE BEEN ASSESSED.

Personal Property	2,200	770	0	0
Exempt/Abate	0	0	0	0
Total	2,200	770	0	0

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