



OFFICE OF WASHOE COUNTY ASSESSOR
CHRIS S. SARMAN

Exhibit A
October 21, 2025

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2025/2026

Proposed tax change for 2025/2026 : -3,885.00

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4228F25	122-191-25	SICROFF FAMILY TRUST	706 MARTIS PEAK DR	1	5200	-2008.40	Land	945,000	330,750	945,000	330,750
Prepared by: Lora Zimmer Division Manager- Assessment Services Reviewed by: Lora Zimmer Division Manager- Assessment Services Submitted under NRS 361.765 Explanation: This property is the primary residence of the owner. We have found there was a clerical error in the tax cap applied to the property taxes for the 2025/2026 tax year and that the property should have received the low tax cap for this tax year. Approval of this roll change request will correct this error.							Improvements	710,680	248,738	710,680	248,738
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	1,655,680	579,488	1,655,680	579,488
4225F25	560-053-10	COPE, JOHN W & CLAIRE L	7935 KEY LARGO DR	5	1000	-1295.65	Land	92,200	32,270	92,200	32,270
Prepared by: Amy Santos Office Supervisor Reviewed by: Lora Zimmer Division Manager- Assessment Services Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. This parcel received the incorrect exemption amount for the 25/26 tax year. Approval of this roll change request will correct this error.							Improvements	191,776	67,121	191,776	67,121
							Personal Property	0	0	0	0
							Exemption (minus)		(26,550)		(35,400)
							Total	283,976	72,841	283,976	63,991
4227F25	534-352-01	COELHO, DAVID	9800 SILVER OAK LN	4	4000	-580.95	Land	144,000	50,400	144,000	50,400
Prepared by: Amy Santos Office Supervisor Reviewed by: Lora Zimmer Division Manager- Assessment Services Submitted under NRS 361.765 Explanation: Due to clerical error this property received the high tax cap for the 2025 tax year. This property qualified for and should have received the tax cap of 3% for the 2025 tax year. Approval of the roll change request will correct this error.							Improvements	198,861	69,601	198,861	69,601
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	342,861	120,001	342,861	120,001

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2024/2025

Proposed tax change for 2024/2025 : -27,619.97

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4176F24	013-311-36	JBIM INVESTMENTS LLC	850 HARVARD WAY	3	1000	-22926.76	Land	1,364,292	477,502	1,364,292	477,502
Prepared by: Ken Johns Appraiser Reviewed by: Pete Kinne Senior Appraiser Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - existence. A demolition permit was issued for the structure and per the contractor, via the property owner, demolition commenced on 11-18-24. A field inspection on 4-2-25 confirmed the building is gone. Additionally, \$31,005 in assessed improvements were found not to be in existence at the time of demolition. Using 11-18-24 as the date of demolition, the proposed value represents the removal of the non-existent improvements, the prorated improvement value for the portion of the 2024 roll year the building existed, plus the value of minor remaining improvements that were not demolished.							Improvements	3,174,569	1,111,099	1,286,158	450,155
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	4,538,861	1,588,601	2,650,450	927,657



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Proposed tax change for 2024/2025 : -27,619.97

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4223F24	122-181-45	EHMCKE TRUST	817 LAKESHORE BLVD	1	5200	-2608.20	Land	6,300,000	2,205,000	6,300,000	2,205,000
Prepared by: Jeremy Pidanick Sr. Office Specialist Reviewed by: Amy Santos Office Supervisor Submitted under NRS 361.765 Explanation: It has been determined that this property qualifies for the low tax cap for fiscal year 2024/2025. Due to a clerical error, this property received the high tax cap for fiscal year 2024/2025. Approval of this roll change request will correct this error.							Improvements	574,454	201,058	574,454	201,058
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	6,874,454	2,406,058	6,874,454	2,406,058
4228F24	122-191-25	SICROFF FAMILY TRUST	706 MARTIS PEAK DR	1	5200	-1427.24	Land	900,000	315,000	900,000	315,000
Prepared by: Lora Zimmer Division Manager- Assessment Services Reviewed by: Lora Zimmer Division Manager- Assessment Services Submitted under NRS 361.765 Explanation: This property is the primary residence of the owner. We have found there was a clerical error in the tax cap applied to the property taxes for the 2024/2025 tax year and that the property should have received the low tax cap for this tax year. Approval of this roll change request will correct this error.							Improvements	153,630	53,770	153,630	53,770
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	1,053,630	368,770	1,053,630	368,770
4227F24	534-352-01	COELHO, DAVID	9800 SILVER OAK LN	4	4000	-412.84	Land	135,500	47,425	135,500	47,425
Prepared by: Amy Santos Office Supervisor Reviewed by: Lora Zimmer Division Manager- Assessment Services Submitted under NRS 361.765 Explanation: Due to clerical error this property received the high tax cap for the 2024 tax year. This property qualified for and should have received the tax cap of 3% for the 2024 tax year. Approval of the roll change request will correct this error.							Improvements	201,215	70,425	201,215	70,425
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	336,715	117,850	336,715	117,850
4215F24	518-061-09	BRALEY, BETH A	1745 CANYON TERRACE DR	4	2000	-139.86	Land	114,500	40,075	114,500	40,075
Prepared by: Jeremy Pidanick Sr. Office Specialist Reviewed by: Julie Munoz Office Supervisor Submitted under NRS 361.765 Explanation: It has been determined that this property qualifies for the low tax cap for fiscal year 2024/2025. Due to a clerical error, this property received the high tax cap for fiscal year 2024/2025. Approval of this roll change request will correct this error.							Improvements	166,521	58,282	166,521	58,282
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	281,021	98,357	281,021	98,357



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Proposed tax change for 2024/2025 : -27,619.97

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4214F24	001-243-21	NELSON, RICHARD T et al	2735 KINGS ROW	1	1000	-59.11	Land	96,390	33,737	96,390	33,737
Prepared by: Jeremy Pidanick Sr. Office Specialist Reviewed by: Julie Munoz Office Supervisor Submitted under NRS 361.765 Explanation: It has been determined that this property qualifies for the low tax cap for fiscal year 2024/2025. Due to a clerical error, this property received the high tax cap for fiscal year 2024/2025. Approval of this roll change request will correct this error.							Improvements	62,107	21,737	62,107	21,737
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	158,497	55,473	158,497	55,474
4211F24	085-060-29	PERKINS, ROBERT L	45 FRANKS LN	3	4020	-45.96	Land	97,200	34,020	97,200	34,020
Prepared by: Jeremy Pidanick Sr. Office Specialist Reviewed by: Julie Munoz Office Supervisor Submitted under NRS 361.765 Explanation: It has been determined that this property qualifies for the low tax cap for fiscal year 2024/2025. Due to a clerical error, this property received the high tax cap for fiscal year 2024/2025. Approval of this roll change request will correct this error.							Improvements	101,470	35,514	101,470	35,514
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	198,670	69,534	198,670	69,534

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2023/2024

Proposed tax change for 2023/2024 : -1,674.00

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4228F23	122-191-25	SICROFF FAMILY TRUST	706 MARTIS PEAK DR	1	5200	-901.72	Land	855,000	299,250	855,000	299,250
Prepared by: Lora Zimmer Division Manager- Assessment Services Reviewed by: Lora Zimmer Division Manager- Assessment Services Submitted under NRS 361.765 Explanation: This property is the primary residence of the owner. We have found there was a clerical error in the tax cap applied to the property taxes for the 2023/2024 tax year and that the property should have received the low tax cap for this tax year. Approval of this roll change request will correct this error.							Improvements	149,320	52,262	149,320	52,262
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	1,004,320	351,512	1,004,320	351,512
4209F23	023-490-52	GAM LIVING TRUST	1111 SWEETWATER DR	1	1000	-511.45	Land	218,450	76,458	218,450	76,458
Prepared by: Jeremy Pidanick Sr. Office Specialist Reviewed by: Julie Munoz Office Supervisor Submitted under NRS 361.765 Explanation: It has been determined that this property qualifies for the low tax cap for fiscal year 2023/2024. Due to a clerical error, this property received the high tax cap for fiscal year 2023/2024. Approval of this roll change request will correct this error.							Improvements	750,342	262,619	750,342	262,619
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	968,792	339,077	968,792	339,077



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TAX YEAR 2023/2024

Proposed tax change for 2023/2024 : -1,674.00

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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>
4227F23	534-352-01	COELHO, DAVID	9800 SILVER OAK LN	4	4000	-260.83

Prepared by: Amy Santos
Office Supervisor
Reviewed by: Lora Zimmer
Division Manager-
Assessment Services

Submitted under NRS 361.765

Explanation: Due to clerical error this property received the high tax cap for the 2023 tax year. This property qualified for and should have received the tax cap of 3% for the 2023 tax year. Approval of the 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	148,800	52,080	148,800	52,080
Improvements	190,068	66,523	190,068	66,523
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	338,868	118,603	338,868	118,603

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2022/2023

Proposed tax change for 2022/2023 : -550.97

<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>
4228F22	122-191-25	SICROFF FAMILY TRUST	706 MARTIS PEAK DR	1	5200	-427.35

Prepared by: Lora Zimmer
Division Manager-
Assessment Services
Reviewed by: Lora Zimmer
Division Manager-
Assessment Services

Submitted under NRS 361.765

Explanation: This property is the primary residence of the owner. We have found there was a clerical error in the tax cap applied to the property taxes for the 2022/2023 tax year and that the property should have received the low tax cap for this tax 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	810,000	283,500	810,000	283,500
Improvements	135,341	47,369	135,341	47,369
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	945,341	330,869	945,341	330,869

4227F22	534-352-01	COELHO, DAVID	9800 SILVER OAK LN	4	4000	-123.62
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Prepared by: Amy Santos
Office Supervisor
Reviewed by: Lora Zimmer
Division Manager-
Assessment Services

Submitted under NRS 361.765

Explanation: Due to clerical error this property received the high tax cap for the 2022 tax year. This property qualified for and should have received the tax cap of 3% for the 2022 tax year. Approval of the roll change request will correct this error.

Land	115,300	40,355	115,300	40,355
Improvements	158,868	55,603	158,868	55,603
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	274,168	95,958	274,168	95,958

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 _____, 2025

County Clerk

Chair
Washoe County Commission