



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
February 26, 2019

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

Proposed tax change for 2018/2019 : -3,658.58 Page 1 of 5

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
1909F18	047-114-20	SILVA4 LLC	20 MYRTLEWOOD CIR	2	4000	-1169.12	Land	145,000	50,750	145,000	50,750
Prepared by: Pete Kinne							Improvements	516,020	180,607	392,333	137,316
Appraiser							Personal Property	0	0	0	0
Reviewed by: Gail Vice							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	661,020	231,357	537,333	188,066
Explanation: Overassessment due to factual error-existence. The custom home located at 20 Myrtlewood Circle was valued at 100% complete for the 2018/2019 roll year in error. Based on phone calls to the owner, it was determined the residence was only 80%. This roll change request would correct the 2018/2019 tax roll to reflect the actual percent complete as of July 1, 2018.											
1941F18	122-134-06	LEPRE TRUST, DAVID A	530 SPENCER WAY	1	5200	-663.90	Land	225,000	78,750	225,000	78,750
Prepared by: Alasdair Holwill							Improvements	54,955	19,235	0	0
Appraiser							Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	279,955	97,984	225,000	78,750
Explanation: Overassessment due to factual error - existence. A demolition permit (WBLD18-106258) was issued for the structure and was completed July 24th, 2018. A field inspection on September 9th, 2018, confirmed the building is gone. As the fire occurred during the prior fiscal year (February 4th 2018) and a prior RCR already completed it was deemed there to be no improvement value. The proposed value represents the corrected value for the 2018/2019 tax year.											
1947F18	131-261-28	GST TAHOE LLC	984 SAND IRON DR	1	5200	-519.44	Land	650,000	227,500	650,000	227,500
Prepared by: Jane Tung							Improvements	342,555	119,895	299,555	104,844
Appraiser							Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	992,555	347,394	949,555	332,344
Explanation: Overassessment due to clerical error. The partially completed detached garage and the family/recreation room above the garage were added in tax year 2018/2019 per permit WBLD17-100618. The family/recreation room square footage was entered twice in the system in error. The proposed value represents the correction.											
1963F18	126-301-23	NICHOLS LIVING TRUST, ANN M et al	725 FAIRVIEW BLVD	1	5200	-252.66	Land	84,700	29,645	84,700	29,645
Prepared by: Tracy Burns							Improvements	75,161	26,306	55,684	19,489
Appraiser							Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	159,861	55,951	140,384	49,134
Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was costed as 1,194 square foot of gross living area with a 1,066 finished daylight basement. Based on a telephone call by the owner on January 2, 2019 and a field inspection on January 10, 2019, it was determined that the basement was unfinished crawlspace. The proposed value represents this correction.											



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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
1958F18	011-022-10	CLC WEST FIRST PROPERTIES LLC	529 W 1ST ST	3	1001	-203.25	Land	74,000	25,900	74,000	25,900
Prepared by: Coi Greener		Submitted under NRS 361.768(3)					Improvements	67,210	23,523	10,496	3,673
Appraiser		Explanation: Over assessment due to factual error - existence. A demolition permit was issued for the structure and completion date was provided by the owners. A field inspection on December 27, 2018 confirmed the building has been demolished and property is currently vacant. Using the actual date of August 28, 2018 provided by the owners, the proposed value represents the prorated improvement value for the portion of 2018 roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	141,210	49,424	84,496	29,573
1960F18	011-022-12	CLC WEST FIRST PROPERTIES LLC	541 W 1ST ST	3	1001	-169.70	Land	50,500	17,675	50,500	17,675
Prepared by: Coi Greener		Submitted under NRS 361.768(3)					Improvements	46,730	16,355	7,298	2,554
Appraiser		Explanation: Over assessment due to factual error - existence. A demolition permit was issued for the structure and completion date was provided by the owners. A field inspection on December 27, 2018 confirmed the building has been demolished and property is currently vacant. Using the actual date of August 28, 2018 provided by the owners, the proposed value represents the prorated improvement value for the portion of 2018 roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	97,230	34,031	57,798	20,229
1964F18	019-413-28	MACKEY HOLDINGS LLC	2700 PLUMAS ST	1	1000	-160.46	Land	15,600	5,460	15,600	5,460
Prepared by: Shannon Scott		Submitted under NRS 361.768					Improvements	32,551	11,393	15,710	5,498
Principal Account Clerk		Explanation: Overassessment due to factual error - existence. According to local news outlets and verified by physical inspection, the townhome located on this parcel was severely damaged by fire on October 10, 2017. The proposed value represents the value of the residence at 40% complete as of July 1, 2018.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	48,151	16,853	31,310	10,958
1975F18	019-412-28	VANDERMAY, STEPHEN R et al	2700 PLUMAS ST	1	1000	-153.55	Land	15,600	5,460	15,600	5,460
Prepared by: Shannon Scott		Submitted under NRS 361.768					Improvements	31,559	11,046	15,313	5,359
Principal Account Clerk		Explanation: Overassessment due to factual error - existence. According to local news outlets and verified by physical inspection, the townhome located on this parcel was severely damaged by fire on October 10, 2017. The proposed value represents the value of the residence at 40% complete as of July 1, 2018.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	47,159	16,506	30,913	10,819



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Proposed tax change for 2018/2019 : -3,658.58 Page 3 of 5

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
1976F18	019-411-28	CONTINELLI 2010 TRUST, FLORENCE W	2700 PLUMAS ST	1	1000	-151.86	Land	15,600	5,460	15,600	5,460
Prepared by: Shannon Scott		Submitted under NRS 361.768					Improvements	31,467	11,013	15,384	5,384
Principal Account Clerk		Explanation: Overassessment due to factual error - existence. According to local news outlets and verified by physical inspection, the townhome located on this parcel was severely damaged by fire on October 10, 2017. The proposed value represents the value of the residence at 40% complete as of July 1, 2018.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	47,067	16,473	30,984	10,844
1961F18	011-022-13	CLC WEST FIRST PROPERTIES LLC	118 BELL ST	3	1001	-113.88	Land	74,000	25,900	74,000	25,900
Prepared by: Coi Greener		Submitted under NRS 361.768(3)					Improvements	57,129	19,995	8,922	3,122
Appraiser		Explanation: Over assessment due to factual error - existence. A demolition permit was issued for the structure and completion date was provided by the owners. A field inspection on December 27, 2018 confirmed the building has been demolished and property is currently vacant. Using the actual date of August 28, 2018 provided by the owners, the proposed value represents the prorated improvement value for the portion of 2018 roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	131,129	45,895	82,922	29,022
1959F18	011-022-11	CLC WEST FIRST PROPERTIES LLC	535 W 1ST ST	3	1001	-100.76	Land	50,500	17,675	50,500	17,675
Prepared by: Coi Greener		Submitted under NRS 361.768(3)					Improvements	39,883	13,959	6,228	2,179
Appraiser		Explanation: Over assessment due to factual error - existence. A demolition permit was issued for the structure and completion date was provided by the owners. A field inspection on December 27, 2018 confirmed the building has been demolished and property is currently vacant. Using the actual date of August 28, 2018 provided by the owners, the proposed value represents the prorated improvement value for the portion of 2018 roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	90,383	31,634	56,728	19,854

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2017/2018

Proposed tax change for 2017/2018 : -697.61

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
1963F17	126-301-23	NICHOLS LIVING TRUST, ANN M et al	725 FAIRVIEW BLVD	1	5200	-245.30	Land	81,400	28,490	81,400	28,490
Prepared by: Tracy Burns		Submitted under NRS 361.768					Improvements	76,829	26,890	56,874	19,905
Appraiser		Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was costed as 1,194 square foot of gross living area with a 1,066 finished daylight basement. Based on a telephone call by the owner on January 2, 2019 and a field inspection on January 10, 2019, it was determined that the basement was unfinished crawlspace. The proposed value represents this correction.					Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	158,229	55,380	138,274	48,395



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ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2017/2018

Proposed tax change for 2017/2018 : -697.61 Page 4 of 5

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
1964F17	019-413-28	MACKEY HOLDINGS LLC	2700 PLUMAS ST	1	1000	-155.79	Land	18,900	6,615	18,900	6,615
Prepared by: Shannon Scott		Submitted under NRS 361.768					Improvements	32,874	11,506	12,390	4,336
Principal Account Clerk		Explanation: Overassessment due to factual error - existence. According to local news outlets and verified by physical inspection, the townhome located on this parcel was severely damaged by fire on October 10, 2017. The damage rendered the residence uninhabitable for the remainder of the roll year. Using October 10,2017, as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2017 roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	51,774	18,121	31,290	10,951
1975F17	019-412-28	VANDERMAY, STEPHEN	2700 PLUMAS ST	1	1000	-149.08	Land	18,900	6,615	18,900	6,615
Prepared by: Shannon Scott		Submitted under NRS 361.768					Improvements	31,855	11,150	12,108	4,237
Principal Account Clerk		Explanation: Overassessment due to factual error - existence. According to local news outlets and verified by physical inspection , the townhome located on this parcel was severely damaged by fire on October 10, 2017. The damage rendered the residence uninhabitable for the remainder of the roll year. Using October 10,2017, as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2017 roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	50,755	17,764	31,008	10,852
1976F17	019-411-28	CONTINELLI 2010 TRUST, FLORENCE W	2700 PLUMAS ST	1	1000	-147.44	Land	18,900	6,615	18,900	6,615
Prepared by: Shannon Scott		Submitted under NRS 361.768					Improvements	31,765	11,118	12,215	4,275
Principal Account Clerk		Explanation: Overassessment due to factual error - existence. According to local news outlets and verified by physical inspection, the townhome located on this parcel was severely damaged by fire on October 10, 2017. The damage rendered the residence uninhabitable for the remainder of the roll year. Using October 10,2017, as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2017 roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	50,665	17,733	31,115	10,890

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2016/2017

Proposed tax change for 2016/2017 : -239.08

<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>	<u>CURRENT</u>		<u>PROPOSED</u>		
							<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>	
1963F16	126-301-23	NICHOLS LIVING TRUST, ANN M et al	725 FAIRVIEW BLVD	1	5200	-239.08	Land	72,700	25,445	72,700	25,445
Prepared by: Tracy Burns							Improvements	77,785	27,225	59,015	20,655
Appraiser							Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	150,485	52,670	131,715	46,100
Submitted under NRS 361.768											
Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel was costed as 1,194 square foot of gross living area with a 1,066 finished daylight basement. Based on a telephone call by the owner on January 2, 2019 and a field inspection on January 10, 2019, it was determined that the basement was unfinished crawlspace. The proposed value represents this correction.											



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ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -238.61 Page 5 of 5

<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>	<u>CURRENT</u>		<u>PROPOSED</u>		
							<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>	
1963F15	126-301-23	NICHOLS LIVING TRUST, ANN M et al	725 FAIRVIEW BLVD	1	5200	-238.61	Land	72,700	25,445	72,700	25,445
Prepared by: Tracy Burns Submitted under NRS 361.768							Improvements	77,386	27,085	57,292	20,052
Appraiser		Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 1,194 square foot of gross living area with a 1,066 finished daylight basement. Based on a telephone call by the owner on January 2, 2019 and a field inspection on January 10, 2019, it was determined that the basement was unfinished crawlspace. The proposed value represents this correction.					Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	150,086	52,530	129,992	45,497

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 _____, 2019

County Clerk

Chair
Washoe County Commission