



OFFICE OF WASHOE COUNTY ASSESSOR
CHRIS S. SARMAN

Exhibit A
February 27, 2024

**ROLL CHANGE REQUESTS SECURED
ROLL
TAX YEAR 2023/2024**

Proposed tax change for 2023/2024 : -1,275.35

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
3662F23	131-250-03	ERIKSON FAMILY TRUST	981 FAIRWAY BLVD	1	5200	-1031.74	Land	800,000	280,000	800,000	280,000
Prepared by: Lora Zimmer		Submitted under NRS 361.765									
Assessment Services Coordinator		Explanation: Overassessment due to clerical error. This property qualifies for the Primary Residency Low Tax Cap of 3% however due to a clerical error the property received the general tax cap of 8% for the 2023/2024 fiscal year. Approval of this roll change request will correct this error.									
Reviewed by: Lora Zimmer											
Assessment Services Coordinator											
							Improvements	1,127,085	394,479	1,127,085	394,479
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	1,927,085	674,479	1,927,085	674,479
3633F23	014-193-07	HAMPTON IRREVOCABLE TRUST 2007	501 KOHLEPP AVE	1	1000	-243.61	Land	187,500	65,625	187,500	65,625
Prepared by: Alasdair Holwill		Submitted under NRS 361.768(3)									
Appraiser		Explanation: Overassessment due to factual error - existence. According to Local News Sources and verified by physical inspection, the duplex located on this parcel was severely damaged by fire on July 17, 2023. The damage resulted in full destruction/demolition for remainder of the roll year. Using July 17, 2023, as the date of damage, the proposed value represents the prorated improvement value for the portion of the roll year the building existed.									
Reviewed by: Howard Stockton											
Senior Appraiser											
							Improvements	51,251	17,937	6,970	2,439
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	238,751	83,562	194,470	68,064

**ROLL CHANGE REQUESTS SECURED
ROLL
TAX YEAR 2022/2023**

Proposed tax change for 2022/2023 : -26,748.28

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION	TAX	TAX \$	CURRENT		PROPOSED		
				DISTRICT	DISTRICT	CHANGE	Taxable	Assessed	Taxable	Assessed	
3667F22	005-340-12	SPARKS FAMILY HOSPITAL INC	10290 N MCCARRAN BLVD	1	1000	-13720.52	Land	1,261,746	441,611	1,261,746	441,611
Prepared by: Ginny Sutherland		Submitted under NRS 361.768					Improvements	2,745,760	961,016	1,654,575	579,101
Appraiser		Explanation: Overassessment due to factual error. Property was originally assigned the occupancy type of Hospital when put on the roll for the 2022/23 tax year. This property is an emergency room only and not a full hospital meeting the criteria for Dispensary - "designed for urgent care or emergency first aid and medical treatment". This change in occupancy results in a reduction of the improvements.					Personal Property	0	0	0	0
Reviewed by: Shannon Scott							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	4,007,506	1,402,627	2,916,321	1,020,712
3666F22	528-611-01	SPARKS FAMILY HOSPITAL INC	1511 OPPIO RANCH PKWY	4	2000	-12761.14	Land	1,742,400	609,840	1,742,400	609,840
Prepared by: Stephanie Mansfield		Submitted under NRS 361.768					Improvements	2,287,064	800,472	1,290,877	451,806
Appraiser		Explanation: Overassessment due to factual error. Property was originally assigned the occupancy type of Hospital when put on the roll for the 2022/23 tax year. This property is an emergency room only and not a full hospital meeting the criteria for Dispensary - "designed for urgent care or emergency first aid and medical treatment" This change in occupancy results in a reduction of the improvements.					Personal Property	0	0	0	0
Reviewed by: Shannon Scott							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	4,029,464	1,410,312	3,033,277	1,061,646



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ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2022/2023

Proposed tax change for 2022/2023 : -26,748.28

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
3662F22	131-250-03	ERIKSON FAMILY TRUST	981 FAIRWAY BLVD	1	5200	-188.75	Land	700,000	245,000	700,000	245,000
Prepared by: Lora Zimmer		Submitted under NRS 361.765					Improvements	995,220	348,327	995,220	348,327
Assessment Services Coordinator		Explanation: Overassessment due to clerical error. This property qualifies for the Primary Residency Low Tax Cap of 3% however due to a clerical error the property received the general tax cap of 8% for the 2022/2023 fiscal year. Approval of this roll change request will correct this error.					Personal Property	0	0	0	0
Reviewed by: Lora Zimmer							Exemption (minus)		(0)		(0)
Assessment Services Coordinator							Total	1,695,220	593,327	1,695,220	593,327
3670F22	208-734-08	HO, JUSTIN	2031 CRADLE MOUNTAIN DR 2	5	1011	-65.05	Land	76,100	26,635	76,100	26,635
Prepared by: Lora Zimmer		Submitted under NRS 361.765					Improvements	181,447	63,506	181,447	63,506
Assessment Services Coordinator		Explanation: Due to a clerical error, this property received the high tax cap (partial abatement) of 8% for the 2022/2023 fiscal year. However, this property qualifies for the low tax cap of 3% for the 2022/2023 fiscal year. Approval of this roll change request will correct this error to recalculate the property taxes at the low cap of 3% for the 2022/2023 tax year.					Personal Property	0	0	0	0
Reviewed by: Lora Zimmer							Exemption (minus)		(0)		(0)
Assessment Services Coordinator							Total	257,547	90,141	257,547	90,141
3649F22	526-631-26	FOOTHILLS AT WINGFIELD HOA	0 VISTA BLVD	4	2000	-6.41	Land	500	175	0	0
Prepared by: Jeff Lewis		Submitted under NRS 361.768					Improvements	0	0	0	0
Appraiser		Explanation: Overassessment due to legal and physical restriction on use. The subject property is a vacant parcel consisting of 0.003 acres of common area as part of the Foothills at Wingfield HOA. The parcel was created from a portion of a larger 5.64 acre parcel as the result of a parcel map that was recorded and valued for the reopen of the 2020 roll. At the time the parcel was created, the Assessor's office was unaware of the common area status of the parcel and consequently valued the parcel inappropriately. The adjustments shown above reflect the value changes required to correct this error for the 2022 roll.					Personal Property	0	0	0	0
Reviewed by: Shannon Scott							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	500	175	0	0
3648F22	526-631-25	FOOTHILLS AT WINGFIELD HOA	0 VISTA BLVD	4	2000	-6.41	Land	500	175	0	0
Prepared by: Jeff Lewis		Submitted under NRS 361.768					Improvements	0	0	0	0
Appraiser		Explanation: Overassessment due to legal and physical restriction on use. The subject property is a vacant parcel consisting of 0.145 acres of common area as part of the Foothills at Wingfield HOA. The parcel was created from a portion of a larger 5.64 acre parcel as the result of a parcel map that was recorded and valued for the reopen of the 2020 roll. At the time the parcel was created, the Assessor's office was unaware of the common area status of the parcel and consequently valued the parcel inappropriately. The adjustments shown above reflect the value changes required to correct this error for the 2022 roll.					Personal Property	0	0	0	0
Reviewed by: Shannon Scott							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	500	175	0	0



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Exhibit A
February 27, 2024

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2021/2022

Proposed tax change for 2021/2022 : -17,064.68

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION	TAX	TAX	CURRENT		PROPOSED		
				DISTRICT	DISTRICT	CHANGE	Taxable	Assessed	Taxable	Assessed	
3667F21	005-340-12	SPARKS FAMILY HOSPITAL INC	10290 N MCCARRAN BLVD	1	1000	-17051.86	Land	984,044	344,415	984,044	344,415
Prepared by: Ginny Sutherland		Submitted under NRS 361.768					Improvements	2,733,180	956,613	1,649,014	577,154
Appraiser		Explanation: Overassessment due to factual error. This property was originally assigned the occupancy type of "Hospital" when put on the roll for the 2021/22 tax year. This property is an emergency room only and not a full hospital meeting the criteria for "Dispensary" - "designed for urgent care or emergency first aid and medical treatment". This change in occupancy results in a reduction of the improvements.					Personal Property	0	0	0	0
Reviewed by: Shannon Scott							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	3,717,224	1,301,028	2,633,058	921,569
3648F21	526-631-25	FOOTHILLS AT WINGFIELD HOA	0 VISTA BLVD	4	2000	-6.41	Land	500	175	0	0
Prepared by: Jeff Lewis		Submitted under NRS 361.768					Improvements	0	0	0	0
Appraiser		Explanation: Overassessment due to legal and physical restriction on use. The subject property is a vacant parcel consisting of 0.145 acres of common area as part of the Foothills at Wingfield HOA. The parcel was created from a portion of a larger 5.64 acre parcel as the result of a parcel map that was recorded and valued for the reopen of the 2020 roll. At the time the parcel was created, the Assessor's office was unaware of the common area status of the parcel and consequently valued the parcel inappropriately. The adjustments shown above reflect the value changes required to correct this error for the 2021 roll.					Personal Property	0	0	0	0
Reviewed by: Shannon Scott							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	500	175	0	0
3649F21	526-631-26	FOOTHILLS AT WINGFIELD HOA	0 VISTA BLVD	4	2000	-6.41	Land	500	175	0	0
Prepared by: Jeff Lewis		Submitted under NRS 361.768					Improvements	0	0	0	0
Appraiser		Explanation: Overassessment due to legal and physical restriction on use. The subject property is a vacant parcel consisting of 0.003 acres of common area as part of the Foothills at Wingfield HOA. The parcel was created from a portion of a larger 5.64 acre parcel as the result of a parcel map that was recorded and valued for the reopen of the 2020 roll. At the time the parcel was created, the Assessor's office was unaware of the common area status of the parcel and consequently valued the parcel inappropriately. The adjustments shown above reflect the value changes required to correct this error for the 2021 roll.					Personal Property	0	0	0	0
Reviewed by: Shannon Scott							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	500	175	0	0
3662F21	131-250-03	ERIKSON FAMILY TRUST	981 FAIRWAY BLVD	1	5200	0.00	Land	650,000	227,500	650,000	227,500
Prepared by: Lora Zimmer		Submitted under NRS 361.765					Improvements	979,288	342,750	979,288	342,750
Assessment Services Coordinator		Explanation: Overassessment due to clerical error. This property qualifies for the Primary Residency Low Tax Cap of 3% however due to a clerical error the property received the general tax cap of 6.3% for the 2021/2022 fiscal year. Approval of this roll change request will correct this error.					Personal Property	0	0	0	0
Reviewed by: Lora Zimmer							Exemption (minus)		(0)		(0)
Assessment Services Coordinator							Total	1,629,288	570,250	1,629,288	570,250



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February 27, 2024

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2020/2021

Proposed tax change for 2020/2021 : -12.82

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
3649F20	526-631-26	FOOTHILLS AT WINGFIELD HOA	0 VISTA BLVD	4	2000	-6.41	Land	500	175	0	0
Prepared by: Jeff Lewis		Submitted under NRS 361.768									
Appraiser		Explanation: Overassessment due to legal and physical restriction on use. The subject property is a vacant parcel consisting of 0.003 acres of common area as part of the Foothills at Wingfield HOA. The parcel was created from a portion of a larger 5.64 acre parcel as the result of a parcel map that was recorded and valued for the reopen of the 2020 roll. At the time the parcel was created, the Assessor's office was unaware of the common area status of the parcel and consequently valued the parcel inappropriately. The adjustments shown above reflect the value changes required to correct this error for the 2020 roll.									
Reviewed by: Shannon Scott			Personal Property	0	0	0	0				
Senior Appraiser			Exemption (minus)		(0)		(0)				
			Total	500	175	0	0				
3648F20	526-631-25	FOOTHILLS AT WINGFIELD HOA	0 VISTA BLVD	4	2000	-6.41	Land	500	175	0	0
Prepared by: Jeff Lewis		Submitted under NRS 361.768									
Appraiser		Explanation: Overassessment due to legal and physical restriction on use. The subject property is a vacant parcel consisting of 0.145 acres of common area as part of the Foothills at Wingfield HOA. The parcel was created from a portion of a larger 5.64 acre parcel as the result of a parcel map that was recorded and valued for the reopen of the 2020 roll. At the time the parcel was created, the Assessor's office was unaware of the common area status of the parcel and consequently valued the parcel inappropriately. The adjustments shown above reflect the value changes required to correct this error for the 2020 roll.									
Reviewed by: Shannon Scott			Personal Property	0	0	0	0				
Senior Appraiser			Exemption (minus)		(0)		(0)				
			Total	500	175	0	0				
3662F20	131-250-03	ERIKSON FAMILY TRUST	981 FAIRWAY BLVD	1	5200	0.00	Land	650,000	227,500	650,000	227,500
Prepared by: Lora Zimmer		Submitted under NRS 361.765									
Assessment Services Coordinator		Explanation: Overassessment due to clerical error. This property qualifies for the Primary Residency Low Tax Cap of 3% however due to a clerical error the property received the general tax cap of 5% for the 2020/2021 fiscal year. Approval of this roll change request will correct this error.									
Reviewed by: Lora Zimmer			Personal Property	0	0	0	0				
Assessment Services Coordinator			Exemption (minus)		(0)		(0)				
			Total	1,617,878	566,257	1,617,878	566,257				

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 _____, 2024

County Clerk

Chair
Washoe County Commission