



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
December 11, 2018

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2018/2019

Proposed tax change for 2018/2019 : -1,974.48

Page 1 of 5

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
1940F18	125-482-33	SABIN LIVING TRUST, JONATHAN R	629 TYNER WAY	1	5200	-1103.20	Land	180,000	63,000	180,000	63,000
Prepared by: Alasdair Holwill Appraiser Reviewed by: Michael Gonzales Appraiser							Improvements	92,024	32,208	0	0
Submitted under NRS 361.768							Personal Property	0	0	0	0
Explanation: Overassessment due to factual error - existence. A demolition permit (WBLD18-106282) was issued for the structure and was completed July 2nd, 2018. A field inspection on September 9th, 2018, confirmed the building is gone. Using July 2nd, 2018, the actual date of demolition as stated by the contractor, the proposed value represents the value for the portion of the 2018 roll year the building existed.							Exemption (minus)		(0)		(0)
							Total	272,024	95,208	180,000	63,000
1918F18	089-362-06	MILLSAP TRUST, RAMIE F SR	340 HYACINTH ST	4	4000	-925.52	Land	45,000	15,750	45,000	15,750
Prepared by: Katherine Hyde Appraiser Reviewed by: Gail Vice Senior Appraiser							Improvements	110,242	38,585	26,797	9,378
Submitted under NRS 361.768(3)							Personal Property	0	0	0	0
Explanation: Overassessment due to factual error - existence. According to the KTVN Channel 2 News and verified by physical inspection, the single family residence located on this parcel was severely damaged by fire on March 28, 2018. The damage rendered the residence uninhabitable for the remainder of the roll year. A partial demolition permit issued for the structure was finalized on August 20, 2018. Per statement from the contractor, the building status was determined to be 20% complete as of July 1, 2018. A field inspection on August 23, 2018 confirmed that 80% of the building is gone.							Exemption (minus)		(0)		(0)
							Total	155,242	54,335	71,797	25,128
1908F18	042-160-30	HORN, STEVEN L	2588 EDGEROCK RD	1	1000	-613.49	Land	92,400	32,340	92,400	32,340
Prepared by: Tracy Burns Appraiser Reviewed by: Michael Gonzales Appraiser							Improvements	389,081	136,178	338,989	118,646
Submitted under NRS 361.768							Personal Property	0	0	0	0
Explanation: Overassessment due to factual error - existence. The single family residence located on this parcel had gone through a remodel in 2018. Approximately 250 square feet of living space was remodeled and upgraded. An error was made when calculating the weighted average year resulting in an over-assessment. After a telephone inquiry by the property owner on 8/7/2018, the taxable improvement value was revised. The proposed value represents the corrected value for the 2018/2019 tax year.							Exemption (minus)		(0)		(0)
							Total	481,481	168,518	431,389	150,986
1942F18	130-311-18	PONDEROSA RANCH LLC	1155 TUNNEL CREEK RD	1	5200	-535.24	Land	4,503,454	1,576,209	4,503,454	1,576,209
Prepared by: Alasdair Holwill Appraiser Reviewed by: Michael Gonzales Appraiser							Improvements	125,567	43,949	30,618	10,716
Submitted under NRS 361.768							Personal Property	0	0	0	0
Explanation: Overassessment due to factual error - existence. A field inspection on October 3rd, 2018 confirmed the buildings have been demolished. Using September 28th, 2018, the actual date of demolition as stated by the contractor, the proposed value represents the prorated improvement value for the portion of the 2018 roll year the building existed.							Exemption (minus)		(0)		(0)
							Total	4,629,021	1,620,157	4,534,072	1,586,925



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							Taxable	Assessed	Taxable	Assessed	
1943F18	130-302-12	PONDEROSA RANCH LLC	350 PONDEROSA RANCH RD	1	5200	-392.78	Land	3,473,780	1,215,823	3,473,780	1,215,823
Prepared by: Alasdair Holwill		Submitted under NRS 361.768					Improvements	485,404	169,892	445,565	155,947
Appraiser		Explanation: Overassessment due to factual error - existence. A field inspection on October 3rd, 2018 confirmed the buildings have been demolished. Using September 28th, 2018, the actual date of demolition as stated by the contractor, the proposed value represents the prorated improvement value for the portion of the 2018 roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	3,959,184	1,385,714	3,919,345	1,371,770
1945F18	122-213-19	VLH TRUST et al	818 LAKESHORE BLVD	1	5200	-372.97	Land	1,300,000	455,000	1,300,000	455,000
Prepared by: Jane Tung		Submitted under NRS 361.768					Improvements	57,611	20,164	10,227	3,579
Appraiser		Explanation: Overassessment due to factual error. A demolition and rebuild permit was issued on 7/26/18. House was demolished on 8/22/18 per owner. A field inspection on 10/12/18 confirmed the completion of the demolition. The proposed improvement value represents the prorated improvement value for the portion of the 2018 roll year the building and the extra feature improvements existed.					Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	1,357,611	475,164	1,310,227	458,579
1944F18	122-211-27	PORTEN, STEPHAN & NANCY	790 FREEL'S PEAK DR	1	5200	-323.57	Land	720,000	252,000	720,000	252,000
Prepared by: Jane Tung		Submitted under NRS 361.768(3)					Improvements	53,420	18,697	13,483	4,719
Appraiser		Explanation: Overassessment due to factual error. A demolition permit was issued on 9/11/18. The house was demolished on 9/18/18. A field inspection conducted on 10/12/18 confirmed the completion of the demolition. The proposed improvement value represents the prorated improvement value for the portion of the 2018 roll year the building and extra feature improvements existed.					Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	773,420	270,697	733,483	256,719
1929F18	130-163-12	BENSING FAMILY TRUST	1058 SAWMILL RD	1	5200	-322.12	Land	495,000	173,250	495,000	173,250
Prepared by: Jane Tung		Submitted under NRS 361.768(3)					Improvements	45,549	15,943	8,626	3,019
Appraiser		Explanation: Overassessment - due to factual error. A demolition and rebuild permit was issued to this parcel on 8/27/2018. Field inspection conducted on 9/20/2018 confirmed that the demolition of the house was completed. Using 8/31/2018, the actual demolition date provided by the owner, the proposed improvement value represents the prorated improvement value for the portion of the 2018 roll year the building and improvements existed.					Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	540,549	189,192	503,626	176,269



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							Taxable	Assessed	Taxable	Assessed	
1930F18	085-680-12	CHAMPERY RENTAL REO LLC	5725 SIDEHILL DR	5	4020	-218.47	Land	63,000	22,050	63,000	22,050
Prepared by: Jana Walters		Submitted under NRS 361.768(3)					Improvements	49,876	17,457	3,663	1,282
Appraiser		Explanation: Overassessment due to complete destruction of real property improvement. A recorded affidavit conversion of manufactured/mobile home from real property to personal property indicates the home was dismantled signed by the property owner on May 12, 2018. A field inspection on September 18, 2018 confirmed the home is gone. The improvement value represents the value of the minor improvements that existed on July 1, 2018.					Personal Property	0	0	0	0
Reviewed by: Stacy Ettinger							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	112,876	39,507	66,663	23,332
1939F18	126-500-16	BERGEMONT FAMILY TRUST	1372 TIROL DR	1	5200	-197.29	Land	98,000	34,300	98,000	34,300
Prepared by: Tracy Burns		Submitted under NRS 361.768					Improvements	549,641	192,374	539,305	188,756
Appraiser		Explanation: Overassessment due to factual error-existence. The third floor of the single family residence located on this parcel was being costed as 792 square feet in error. Based on an interior inspection done on August 8, 2018, it was determined that the third floor is 632 square feet with 160 square feet of loft. The proposed value represents this correction.					Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	647,641	226,674	637,305	223,056
1936F18	011-253-09	DAVIS, MICHAEL E	565 RENO AVE	1	1000	-135.95	Land	80,000	28,000	80,000	28,000
Prepared by: Coi Greener		Submitted under NRS 361.768					Improvements	243,589	85,257	232,750	81,462
Appraiser		Explanation: Over assessment due to factual error - existence. The garage located on the adjacent parcel 011- 253-08 was incorrectly assessed on both parcel 011-253-08 and 011-253-09. Based on a field inspection done on October 2, 2018, it was determined that 1,140 square feet of garage is located on parcel 011-253-08 and not on 011-253-09. The proposed value represents this correction.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	323,589	113,256	312,750	109,462
1946F18	554-163-23	KELLER, JOHN	7415 RIVERSTONE CT	5	1000	494.10	Land	36,900	12,915	36,900	12,915
Prepared by: Michele Jachimowicz		Submitted under NRS 361.765					Improvements	120,164	42,058	120,164	42,058
Reviewed by: Lora Zimmer Assessment Services Coordinator		Explanation: Exemption was incorrectly applied to the parcel. The property owner does not qualify for a Disabled Veterans Exemption however due to a clerical error this exemption was applied on the tax roll for the 2018/2019 Fiscal Year. Approval of this roll change request will correct this error.					Personal Property	0	0	0	0
							Exemption (minus)		(13,500)		(0)
							Total	157,064	41,472	157,064	54,973



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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE
1926F18	534-562-03	NOT AVAILABLE		4	4000	2672.02

Prepared by: Emily Ladouceur
Principal Account Clerk
Reviewed by: Emily Ladouceur
Principal Account Clerk

Submitted under NRS 361.765

Explanation: Underassessment due to clerical error. Due to clerical error removing building traverse the value of the building was not on Assessor's roll for 2018/2019 fiscal year. Approval of this Roll Change Request will correct this error.

INCREASE

	CURRENT		PROPOSED	
	Taxable	Assessed	Taxable	Assessed
Land	67,500	23,625	67,500	23,625
Improvements	89,924	31,474	395,241	138,334
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	157,424	55,098	462,741	161,959

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2017/2018

Proposed tax change for 2017/2018 : -613.73

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE
1918F17	089-362-06	MILLSAP TRUST, RAMIE F SR	340 HYACINTH ST	4	4000	-290.20
1939F17	126-500-16	BERGEMONT FAMILY TRUST	1372 TIROL DR	1	5200	-191.54
1936F17	011-253-09	DAVIS, MICHAEL E	565 RENO AVE	1	1000	-131.99

Prepared by: Katherine Hyde
Reviewed by: Gail Vice
Senior Appraiser

Submitted under NRS 361.768(3)

Explanation: Overassessment due to factual error - existence. According to KTVN Channel 2 News and verified by physical inspection, the single family residence located on this parcel was severely damaged by fire on March 28, 2018. The damage rendered the residence uninhabitable for the remainder of the roll year. Using March 28, 2018 as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2017 roll year the building existed.

Prepared by: Tracy Burns
Appraiser
Reviewed by: Michael Gonzales
Appraiser

Submitted under NRS 361.768

Explanation: Overassessment due to factual error-existence. The third floor of the single family residence located on this parcel was being costed as 792 square feet in error. Based on an interior inspection done on August 8, 2018, it was determined that the third floor is 632 square feet with 160 square feet of loft. The proposed value represents this correction.

Prepared by: Coli Greener
Appraiser
Reviewed by: Steve Clement
Senior Appraiser

Submitted under NRS 361.768

Explanation: Over assessment due to factual error - existence. The garage located on the adjacent parcel 011- 253-08 was incorrectly assessed on both parcel 011-253-08 and 011-253-09. Based on a field inspection done on October 2, 2018, it was determined that 1,140 square feet of garage is located on parcel 011-253-08 and not on 011-253-09. The proposed value represents this correction.

	CURRENT		PROPOSED	
	Taxable	Assessed	Taxable	Assessed
Land	41,800	14,630	41,800	14,630
Improvements	110,982	38,844	81,549	28,542
Personal Property	0	0	0	0
Exemption (minus)		(13,200)		(0)
Total	152,782	40,274	123,349	43,172

Land	82,000	28,700	82,000	28,700
Improvements	547,079	191,477	536,795	187,878
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	629,079	220,178	618,795	216,578

Land	80,000	28,000	80,000	28,000
Improvements	239,282	83,749	228,650	80,027
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	319,282	111,749	308,650	108,027



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ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2016/2017

Proposed tax change for 2016/2017 : -315.34 Page 5 of 5

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

1939F16 126-500-16 BERGEMONT FAMILY TRUST 1372 TIROL DR 1 5200 -186.69

Prepared by: Tracy Burns
Appraiser
Reviewed by: Michael
Gonzales
Appraiser

Submitted under NRS 361.768
Explanation: Overassessment due to factual error-existence. The third floor of the single family residence located on this parcel was being costed as 792 square feet in error. Based on an interior inspection done on August 8, 2018, it was determined that the third floor is 632 square feet with 160 square feet of loft. The proposed value represents this correction.

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Land	75,000	26,250	75,000	26,250
Improvements	552,543	193,390	534,802	187,180
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	627,543	219,640	609,802	213,430

1936F16 011-253-09 DAVIS, MICHAEL E 565 RENO AVE 1 1000 -128.65

Prepared by: Coi Greener
Appraiser
Reviewed by: Steve
Clement
Senior Appraiser

Submitted under NRS 361.768
Explanation: Over assessment due to factual error - existence. The garage located on the adjacent parcel 011- 253-08 was incorrectly assessed on both parcel 011-253-08 and 011-253-09. Based on a field inspection done on October 2, 2018, it was determined that 1,140 square feet of garage is located on parcel 011-253-08 and not on 011-253-09. The proposed value represents this correction.

Land	80,000	28,000	80,000	28,000
Improvements	237,709	83,198	227,085	79,479
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	317,709	111,198	307,085	107,479

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016

Proposed tax change for 2015/2016 : -314.75

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

1939F15 126-500-16 BERGEMONT FAMILY TRUST 1372 TIROL DR 1 5200 -186.33

Prepared by: Tracy Burns
Appraiser
Reviewed by: Michael
Gonzales
Appraiser

Submitted under NRS 361.768
Explanation: Overassessment due to factual error-existence. The third floor of the single family residence located on this parcel was being costed as 792 square feet in error. Based on an interior inspection done on August 8, 2018, it was determined that the third floor is 632 square feet with 160 square feet of loft. The proposed value represents this correction.

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Land	75,000	26,250	75,000	26,250
Improvements	519,312	181,760	503,911	176,368
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	594,312	208,009	578,911	202,618

1936F15 011-253-09 DAVIS, MICHAEL E 565 RENO AVE 1 1000 -128.42

Prepared by: Coi Greener
Appraiser
Reviewed by: Steve
Clement
Senior Appraiser

Submitted under NRS 361.768
Explanation: Over assessment due to factual error - existence. The garage located on the adjacent parcel 011- 253-08 was incorrectly assessed on both parcel 011-253-08 and 011-253-09. Based on a field inspection done on October 2, 2018, it was determined that 1,140 square feet of garage is located on parcel 011-253-08 and not on 011-253-09. The proposed value represents this correction.

Land	47,500	16,625	47,500	16,625
Improvements	236,946	82,931	226,379	79,232
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	284,446	99,556	273,879	95,857

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:

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Dated this _____ day of _____, 2018

County Clerk

Chair
Washoe County Commission