



OFFICE OF WASHOE COUNTY ASSESSOR
CHRIS S. SARMAN

Exhibit A
March 18, 2025

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2024/2025

Proposed tax change for 2024/2025 : -1,943.12

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4054F24	010-331-06	CASAGRANDE, FABIO	1460 MOUNT ROSE ST	1	1000	-771.52	Land	165,900	58,065	165,900	58,065
							Improvements	287,874	100,755	227,646	79,676
							Personal Property	0	0	0	0
							Exemption (minus)			(0)	(0)
							Total	453,774	158,820	393,546	137,741
Prepared by: Jeffrey Cronin		Submitted under NRS 361.768		Explanation: Overassessment due to factual error. A building permit for a single-family residence addition and remodel was issued on 7/19/2023. The improvements were revalued during the 2024 reopen based on submitted plans and observations from a mid-construction inspection. At the owner's request, a follow-up inspection was conducted. Subsequently, the weighted average year and quality class were reduced based on the findings. This RCR corrects the 2024 improvement and new construction values.							
Reviewed by: Wendy Jackins		Senior Appraiser									
4017F24	013-412-03	320 GRAND CANYON RENO LLC	320 GRAND CANYON BLVD	1	1000	-403.71	Land	414,000	144,900	414,000	144,900
							Improvements	1,445,435	505,902	1,409,663	493,382
							Personal Property	0	0	0	0
							Exemption (minus)			(0)	(0)
							Total	1,859,435	650,802	1,823,663	638,282
Prepared by: Wendy Jackins		Submitted under NRS 361.768		Explanation: Overassessment due to factual error-existence. The multiple residence apartment building located on this parcel was costed as 9,900 square feet of gross building area in error. Based on a field inspection done 12/31/24, it was determined that the correct gross building area is 9,576 square feet. The proposed value represents this correction.							
Reviewed by: Howard Stockton		Chief Appraiser									
3995F24	148-070-09	POTTS, CASSANDRA L	16545 DALES LN	2	4000	-270.68	Land	250,000	87,500	250,000	87,500
							Improvements	68,636	24,022	25,010	8,753
							Personal Property	0	0	0	0
							Exemption (minus)			(0)	(0)
							Total	318,636	111,522	275,010	96,253
Prepared by: Joel Rivadeneyra		Submitted under NRS 361.768(3)		Explanation: Overassessment due to Partial or Complete destruction of a real property improvement - Building and all improvements were razed due to a wildfire that occurred 11/11/2024. The entire property was fully engulfed and burned. This is a complete loss with no real property improvements remaining.							
Reviewed by: Pete Kinne		Senior Appraiser									
4020F24	009-271-08	WILSON FAMILY TRUST, CALVIN & SUSAN	2055 HEATHERIDGE LN	1	1000	-266.23	Land	158,400	55,440	158,400	55,440
							Improvements	233,505	81,726	94,121	32,942
							Personal Property	0	0	0	0
							Exemption (minus)			(0)	(0)
							Total	391,905	137,166	252,521	88,382
Prepared by: Wendy Jackins		Submitted under NRS 361.768		Explanation: Overassessment due to overestimation of percent complete and premature application of new WAY for the 07/01/2024 lien date. While conducting the site inspection for the 2024/25 RO, the contractor estimated that the build back from the fire would take the structure to 70% for the lien date. We reviewed inspections and conducted a site visit on 12/31/2024 with contractor to discuss delays due to problems with insurance. At the time of this inspection we determined that the property remained at 65% complete for the lien date and the WAY should not have been applied until the 2025/26 fiscal year. This roll change request would correct the 2024/25 tax roll to reflect the age and percent complete of the improvements as of July 1, 2024.							
Reviewed by: Howard Stockton		Chief Appraiser									



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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>TAX \$ CHANGE</u>
3993F24	081-210-24	PRIEWE FAMILY TRUST, PHILLIP	18500 RENO PARK BLVD	5	4000	-177.76
Prepared by: Steven Wood Appraiser Reviewed by: Pete Kinne Senior Appraiser						
Submitted under NRS 361.768(3) Explanation: Overassessment - the real property mobile home that once existed was demolished and hauled away. This was confirmed by a site visit performed on 11/8/2024. The date of destruction was confirmed with Nick's Demo & Hauling as 10/22/2024. The home was in existence for 113 days of the 2024/2025 fiscal year, resulting in a prorated improvement value of \$57,431.						

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Land	385,354	134,874	385,354	134,874
Improvements	92,790	32,476	57,431	20,100
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	478,144	167,350	442,785	154,974

4011F24	132-570-32	G&C PROPERTIES LTD	872 TANAGER ST 65	1	5200	-53.22
Prepared by: Adam Smith Appraiser Reviewed by: Alasdair Holwill Senior Appraiser						
Submitted under NRS 361.768 Explanation: Overassessment due to factual error. A fireplace was incorrectly added to the roll for this property based on an inaccurate permit description. Based on discussions with the property owner it was discovered that no fireplace was added and this roll change request corrects the record and value for the 2024 year.						

Land	76,200	26,670	76,200	26,670
Improvements	36,200	12,670	31,836	11,142
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	112,400	39,340	108,036	37,812

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2023/2024

Proposed tax change for 2023/2024 : -132,905.17

<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>
4039F23	011-074-33	BALLPARK PROPERTY OWNER LLC	201 EVANS AVE	3	1001	-130710.42
Prepared by: Wendy Jackins Senior Appraiser Reviewed by: Howard Stockton Chief Appraiser						
Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - existence. On November 10, 2023 the apartment building known as Ballpark Apartments was severely damaged by a fire. The damage decreased the percent complete of the building from 50% to 15% for the remainder of the roll year. Using November 10, 2023, as the date of damage, the proposed value represents the prorated improvement value for the building prior to and after the fire.						

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Land	8,815,240	3,085,334	8,815,240	3,085,334
Improvements	31,344,386	10,970,535	21,140,607	7,399,212
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	40,159,626	14,055,869	29,955,847	10,484,546

4012F23	047-090-10	SHELLER FAMILY TRUST	135 YELLOW PINE CIR	2	4000	-1050.12
Prepared by: Joel Rivadeneyra Appraiser Reviewed by: Pete Kinne Senior Appraiser						
Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. A basement subarea was incorrectly added for the 2023 fiscal year. Field inspection on 1/7/2025 confirmed there was no basement subarea. The RCR improvement value reflects the 2023 taxable value without the basement subarea.						

Land	250,000	87,500	250,000	87,500
Improvements	637,202	223,020	544,605	190,611
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	887,202	310,520	794,605	278,111



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TAX YEAR 2023/2024

Proposed tax change for 2023/2024 : -132,905.17

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
3985F23	003-382-18	ZARKER FAMILY TRUST	360 BOXER DR	3	1000	-739.76	94,125	32,944	94,125	32,944	
Prepared by: Steven Wood Appraiser							Land				
Reviewed by: Pete Kinne Senior Appraiser							Improvements	203,113	71,089	203,113	71,089
Submitted under NRS 361.768 Explanation: The original new construction value was determined resulting from extra features discovered during aerial review in August of 2022. The extra features primarily includes a total of 10,200 SF of flatwork concrete. These findings were submitted for the FY23/24 Reappraisal and resulted in \$64,298 of new construction. On 6/11/24 an Affidavit of Exemption was received from the property owner detailing the required exemption of the added flatwork concrete referencing NRS 361.087. A site visit performed on 6/17/24 concluded with the decision to exempt all of the flatwork concrete except for a 800 SF portion of the driveway. As a result, it is recommended to reduce the new construction value from \$64,298 to \$6,548.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	297,238	104,033	297,238	104,033

4017F23	013-412-03	320 GRAND CANYON RENO LLC	320 GRAND CANYON BLVD	1	1000	-404.87	382,500	133,875	382,500	133,875	
Prepared by: Wendy Jackins Senior Appraiser							Land				
Reviewed by: Howard Stockton Chief Appraiser							Improvements	1,278,040	447,314	1,246,432	436,251
Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The multiple residence apartment building located on this parcel was costed as 9,900 square feet of gross building area in error. Based on a field inspection done 12/31/24, it was determined that the correct gross building area is 9,576 square feet. The proposed value represents this correction.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	1,660,540	581,189	1,628,932	570,126

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2022/2023

Proposed tax change for 2022/2023 : -132.71

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4017F22	013-412-03	320 GRAND CANYON RENO LLC	320 GRAND CANYON BLVD	1	1000	-132.71	315,000	110,250	315,000	110,250	
Prepared by: Wendy Jackins Senior Appraiser							Land				
Reviewed by: Howard Stockton Chief Appraiser							Improvements	398,793	139,577	388,431	135,950
Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The multiple residence apartment building located on this parcel was costed as 9,900 square feet of gross building area in error. Based on a field inspection done 12/31/24, it was determined that the correct gross building area is 9,576 square feet. The proposed value represents this correction.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	713,793	249,827	703,431	246,200

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