



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit B
March 24, 2020

**ROLL CHANGE REQUESTS UNSECURED
ROLL
TAX YEAR 2019/2020**

Proposed tax change for 2019/2020 : -4,789.20

Page 1 of 4

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
2363D19	2188163	A P TRACTOR SERVICE	485 PARR CIR RENO	3	1000	-2,032.85	Personal Property	158,695	55,543	0	0
Prepared by: Justin Taylor Personal Property Auditor Appraiser Reviewed by: Shannon Scott PERSONAL PROPERTY COORDINATOR			Submitted under NRS 361.765 Explanation: This business owner was served an eviction notice May 24, 2019. He sold off all assets of the business and was out of business prior to the lien date. This RCR is to reduce the taxable value to 0.			Exempt/Abate	0	0	0	0	
						Total	158,695	55,543	0	0	
2361019	5101155	RENO FLYING SERVICE HOLDINGS INC	RENO TAHOE AIRPORT	3	1000	-845.46	Personal Property	66,000	23,100	0	0
Prepared by: Justin Taylor Personal Property Auditor Appraiser Reviewed by: Shannon Scott PERSONAL PROPERTY COORDINATOR			Submitted under NRS 361.765 Explanation: Aircraft was sold prior to the lien date in 2018 and moved out of state. This RCR is to correct the taxable value to 0 for both the 2018 & 2019 fiscal years.			Exempt/Abate	0	0	0	0	
						Total	66,000	23,100	0	0	
2359019	5101318	MARCOE, STEPHEN J	RENO TAHOE AIRPORT	3	1000	-320.29	Personal Property	55,000	19,250	30,000	10,500
Prepared by: Justin Taylor Personal Property Auditor Appraiser Reviewed by: Shannon Scott PERSONAL PROPERTY COORDINATOR			Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Aircraft was estimated at \$55,000 to the prior owner. Bill of Sale shows value of aircraft at \$30,000.			Exempt/Abate	0	0	0	0	
						Total	55,000	19,250	30,000	10,500	
2358D19	2162308	FAMILY QUICK CARE CLINIC	411 E TAYLOR ST A RENO	3	1000	-305.48	Personal Property	34,795	12,178	10,950	3,832
Prepared by: Erica Bower PERSONAL PROPERTY AUDITOR-APPRAISER Reviewed by: Shannon Scott PERSONAL PROPERTY COORDINATOR			Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. Site visit supports reduction in taxable value from 34795 to 10950.			Exempt/Abate	0	0	0	0	
						Total	34,795	12,178	10,950	3,832	

Prepared by: Justin Taylor
Personal Property Auditor Appraiser
Reviewed by: Shannon Scott
PERSONAL PROPERTY COORDINATOR

Submitted under NRS 361.765
Explanation: This business owner was served an eviction notice May 24, 2019. He sold off all assets of the business and was out of business prior to the lien date. This RCR is to reduce the taxable value to 0.

Prepared by: Justin Taylor
Personal Property Auditor Appraiser
Reviewed by: Shannon Scott
PERSONAL PROPERTY COORDINATOR

Submitted under NRS 361.765
Explanation: Aircraft was sold prior to the lien date in 2018 and moved out of state. This RCR is to correct the taxable value to 0 for both the 2018 & 2019 fiscal years.

Prepared by: Justin Taylor
Personal Property Auditor Appraiser
Reviewed by: Shannon Scott
PERSONAL PROPERTY COORDINATOR

Submitted under NRS 361.765
Explanation: Overassessment due to clerical error. Aircraft was estimated at \$55,000 to the prior owner. Bill of Sale shows value of aircraft at \$30,000.

Prepared by: Erica Bower
PERSONAL PROPERTY AUDITOR-APPRAISER
Reviewed by: Shannon Scott
PERSONAL PROPERTY COORDINATOR

Submitted under NRS 361.765
Explanation: Overassessment due to clerical error. Site visit supports reduction in taxable value from 34795 to 10950.



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				DISTRICT	DISTRICT	CHANGE	Taxable	Assessed	Taxable	Assessed	
2364N19	2461603	MCMILLAN MASONRY	7907 TRES ARROYOS DR SPARKS	4	2000	-279.32	Personal Property	21,805	7,632	0	0
Prepared by: Justin Taylor			Submitted under NRS 361.765								
Personal Property Auditor Appraiser			Explanation: Mr. Mcmillan came to work for the county 4 years ago. He came in last year and informed us that his business was closed. The account was flagged to close at year end however a start date was not issued for the flag. This RCR is to reduce the assessment to 0								
Reviewed by: Shannon Scott											
PERSONAL PROPERTY COORDINATOR											
2356D19	2101081	COST CUTTERS 6677	3320 S MCCARRAN BLVD RENO	2	1000	-273.26	Personal Property	32,645	11,426	11,315	3,960
Prepared by: Erica Bower			Submitted under NRS 361.765								
PERSONAL PROPERTY AUDITOR-APPRAISER			Explanation: Overassessment due to clerical error. Site visit conducted - Reduce estimate from 32,645 to 11,315.								
Reviewed by: Shannon Scott											
PERSONAL PROPERTY COORDINATOR											
2333D19	2118644	LEGENDS HAIR AND NAIL SALON	8798 RED ROCK RD #200A RENO	5	1000	-273.25	Personal Property	32,645	11,426	11,315	3,960
Prepared by: Erica Bower			Submitted under NRS 361.765								
PERSONAL PROPERTY AUDITOR-APPRAISER			Explanation: Overassessment due to clerical error. ACCOUNT WAS ESTIMATED AT AVG BEAUTY SALON. SITE VISIT SUPPORTS REDUCING VALUE TO A FAIR ESTIMATE.								
Reviewed by: Shannon Scott											
PERSONAL PROPERTY COORDINATOR											
2362N19	2300559	ALDER CREEK CABINETRY	11705 VISTA PARK DR SPARKS	4	4000	-233.12	Personal Property	21,805	7,632	1,250	437
Prepared by: Justin Taylor			Submitted under NRS 361.765								
Personal Property Auditor Appraiser			Explanation: Owner has moved and did not receive the notice to file. In the past the account has been filed timely. This business merely coordinates cabinet installs through the supplier and there list of private contractors. RCR to original full cash reported 1,250.								
Reviewed by: Shannon Scott											
PERSONAL PROPERTY COORDINATOR											



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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>	<u>CURRENT</u>		<u>PROPOSED</u>		
							<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>	
2357D19	2275003	PIONEER ROLL SHUTTER CO	994 GLENDALE AVE #10 SPARKS	3	2000	-118.94	Personal Property	24,405	8,542	15,120	5,292
							Exempt/Abate	0	0	0	0
							Total	24,405	8,542	15,120	5,292
2370D19	2107803	UNITED TAX SERVICES LLC	460 E PLUMB LN RENO	3	1002	-107.23	Personal Property	8,370	2,930	0	0
							Exempt/Abate	0	0	0	0
							Total	8,370	2,930	0	0
Prepared by: Erica Bower PERSONAL PROPERTY AUDITOR-APPRAISER Reviewed by: Shannon Scott PERSONAL PROPERTY COORDINATOR							Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. TP REQUESTED SITE VISIT DUE TO HIGHER ESTIMATE. SITE VISIT RESULTED IN LOWERING VALUE OF ESTIMATE TO 15,120 TV.				
Prepared by: Shannon Scott PERSONAL PROPERTY COORDINATOR Reviewed by: Shannon Scott PERSONAL PROPERTY COORDINATOR							Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. All business assets reported under True Real Estate Account #2208205 per owner of business. Account estimated in error. RCR to \$0 and flagged to close at year end.				

Prepared by: Erica Bower
PERSONAL PROPERTY AUDITOR-APPRAISER
Reviewed by: Shannon Scott
PERSONAL PROPERTY COORDINATOR

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Reviewed by: Shannon Scott
PERSONAL PROPERTY COORDINATOR

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2018/2019

Proposed tax change for 2018/2019 : 1,614.98

<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>	
2360O18	5101155	RENO FLYING SERVICE HOLDINGS INC	RENO TAHOE AIRPORT	3	1000	-832.67	Personal Property	65,000	22,750	0	0
Prepared by: Justin Taylor			Submitted under NRS 361.765				Exempt/Abate	0	0	0	0
Personal Property Auditor Appraiser			Explanation: Aircraft was sold prior to the lien date in 2018 and moved out of state. This RCR is to correct the taxable value to 0 for both the 2018 & 2019 fiscal years.				Total	65,000	22,750	0	0
Reviewed by: Shannon Scott											
PERSONAL PROPERTY COORDINATOR											
2346418	2110226	OUTFRONT MEDIA	VARIOUS VERDI	1	4011	29.14	Personal Property	21,485	7,520	21,485	7,520
Prepared by: Shannon Scott			Submitted under NRS 361.765				Exempt/Abate	0	0	0	0
Personal Property Coordinator			Explanation: Underassessment due to clerical error. The prior year abatement on assets moved to this tax district was not properly applied during account processing. This RCR is to correct the prior year override/abatement to the amount of \$7768.				Total	21,485	7,520	21,485	7,520
Reviewed by: Shannon Scott											
PERSONAL PROPERTY COORDINATOR											

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Personal Property Auditor Appraiser
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				DISTRICT	DISTRICT	CHANGE	Taxable	Assessed	Taxable	Assessed		
2348318	2470952	AT&T NEVADA	VARIOUS WASHOE COUNTY RURAL	5	9000	340.23	Personal Property	567,787	198,732	567,787	198,732	
Prepared by: Shannon Scott PERSONAL PROPERTY COORDINATOR Reviewed by: Shannon Scott PERSONAL PROPERTY COORDINATOR			Submitted under NRS 361.765				Exempt/Abate	0	0	0	0	
			Explanation: Underassessment due to clerical error. New to Roll on assets moved to this tax district were not properly applied during account processing. This RCR is to correct the NEW to roll to \$117,114 Assessed Value.					Total	567,787	198,732	567,787	198,732
2347418	2470879	VERIZON WIRELESS	VARIOUS WASHOE COUNTY RURAL	5	9000	718.87	Personal Property	200,725	70,258	200,725	70,258	
Prepared by: Shannon Scott PERSONAL PROPERTY COORDINATOR Reviewed by: Shannon Scott PERSONAL PROPERTY COORDINATOR			Submitted under NRS 361.765				Exempt/Abate	0	0	0	0	
			Explanation: Underassessment due to clerical error. The prior year abatement on assets moved to this tax district were not properly applied during account processing. This RCR is to correct the prior year override/abatement to the amount of \$73,293.					Total	200,725	70,258	200,725	70,258
2345418	2110090	OUTFRONT MEDIA	VARIOUS SPARKS	3	2000	1,359.41	Personal Property	122,362	42,824	122,362	42,824	
Prepared by: Shannon Scott PERSONAL PROPERTY COORDINATOR Reviewed by: Shannon Scott PERSONAL PROPERTY COORDINATOR			Submitted under NRS 361.765				Exempt/Abate	0	0	0	0	
			Explanation: Underassessment due to clerical error. New to Roll and the prior year abatement on assets moved to this tax district were not properly applied during account processing. This RCR is to correct the NEW to roll to \$5155 Assessed Value with a prior year override/abatement in the amount of \$38,735.					Total	122,362	42,824	122,362	42,824

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY, having examined the errors reported by the Assessor as set forth above in Exhibit B, and based upon the evidence presented, finds that the errors reported are TYPOGRAPHICAL or CLERICAL set within the meaning of NRS 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 _____, 2020

County Clerk

Chair
Washoe County Commission