



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
August 28, 2018

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2017/2018

Proposed tax change for 2017/2018 : -13,365.40

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
1885F17	006-165-09	CV STARDUST38 LLC	1301 STARDUST ST	1	1002	-4616.57	Land	361,000	126,350	361,000	126,350
Prepared by: Wendy Jackins		Submitted under NRS 361.768(3)									
Appraiser		Explanation: Overassessment due to factual error - existence. According to various news sources and verified by physical inspection, the 38 unit apartment complex located on this parcel was									
Reviewed by: Steve Clement		damaged by fire on December 14, 2017. The apartment complex was condemned by the City of									
Senior Appraiser		Reno on December 18,2017, making it uninhabitable for the remainder of the roll year. Using									
		December 14, 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.									
1759F17	014-251-16	GOLDEN BRICKS LLC	1607 S VIRGINIA ST	1	1002	-3060.13	Land	481,908	168,668	243,024	85,058
Prepared by: Col Greener		Submitted under NRS 361.765									
Appraiser		Explanation: Overassessment due to clerical error - land size. An error was discovered indicating									
Reviewed by: Steve Clement		the subject had a land size of 40,159 square feet which resulted in an incorrect land value. The									
Senior Appraiser		actual parcel size is 20,252 square feet. The adjustments shown above reflect the value changes									
		required to correct this error for the 2017 roll.									
1860F17	011-091-10	GORELICK REAL ESTATE ADVISORS LLC	58 VINE ST	3	1000	-2550.05	Land	195,500	68,425	115,000	40,250
Prepared by: Wendy Jackins		Submitted under NRS 361.768									
Appraiser		Explanation: Overassessment due to factual error - existence. A field inspection on April 12, 2018									
Reviewed by: Steve Clement		as well as a review of aerial photography from past years confirmed that a second building was									
Senior Appraiser		placed on this record in error. The proposed value represents the correct land and improvement									
		value for the 2017 roll year.									
1842F17	012-071-36	RIVERWOOD MASTER LLC	805 KUENZLI ST	3	1002	-2279.78	Land	3,211,000	1,123,850	3,211,000	1,123,850
Prepared by: Wendy Jackins		Submitted under NRS 361.768									
Appraiser		Explanation: Overassessment due to factual error. A split was processed during the 2017/2018									
Reviewed by: Steve Clement		roll year, the 2,147 square foot clubhouse building belonging on adjoining parcel 012-071-37 was									
Senior Appraiser		inadvertently placed on parcel 012-071-36. The proposed value represents the removal of this									
		building from parcel 012-071-36 and RCR 1843F17 adds the clubhouse to adjoining parcel 012-									
		071-37. The proposed correction will also correct the 2016 remainder land value to \$3,293,014									
		and the 2016 remainder improvement value to \$8,758,235, bringing the 2016 remainder total									
		taxable value to \$12,051,249									



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							Taxable	Assessed	Taxable	Assessed	
1818F17	400-190-09	MATHEWSON, STACIE	4200 W 4TH ST	1	1000	-1419.32	Land	144,000	50,400	144,000	50,400
Prepared by: Coi Greener		Submitted under NRS 361.768(3)					Improvements	139,467	48,813	6,496	2,273
Appraiser		Explanation: Overassessment due to factual error - existence. A demolition permit issued for the structure was finalized on July 18, 2017. A field inspection on November 16, 2017 confirmed the building has been demolished and property is currently vacant. Using the actual city final date of demolition, 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	283,467	99,213	150,496	52,673
1864F17	126-430-23	BRADSHAW TRUST, MATTHEW & NATALIE	1349 ZURICH LN	1	5200	-362.39	Land	82,000	28,700	82,000	28,700
Prepared by: Tracy Burns		Submitted under NRS 361.768					Improvements	140,175	49,061	94,882	33,208
Appraiser		Explanation: Overassessment due to factual error-existence. The wood balcony located on this parcel was incorrectly costed as 4,664 square feet. The balcony should have been costed as 464 square feet and was verified by dimensions from the original sketch and aerial review. The proposed improvement value represents this correction.					Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	222,175	77,761	176,882	61,908
1877F17	014-064-19	HASKELL ROW LLC	1046 HASKELL ST	1	1002	-292.37	Land	62,500	21,875	62,500	21,875
Prepared by: Coi Greener		Submitted under NRS 361.768(3)					Improvements	34,836	12,193	11,465	4,012
Appraiser		Explanation: Over assessment due to factual error - existence. A demolition permit issued for the structure was finalized on December 13, 2017. A field inspection on March 14, 2018 confirmed the building has been demolished. Using the actual city final date of demolition, the proposed value represents the prorated improvement value for the portion of 2017 roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	97,336	34,068	73,965	25,887
1875F17	534-122-02	JAMES, RICHARD B	185 HERCULES DR	4	4000	-262.19	Land	41,500	14,525	41,500	14,525
Prepared by: Katherine Hyde		Submitted under NRS 361.768(3)					Improvements	60,004	21,002	35,016	12,255
Reviewed by: Gail Vice Senior Appraiser		Explanation: Overassessment due to factual error - existence. According to Kolo News Channel 8 and verified by physical inspections on January 30, 2018 and May 21, 2018, the single family residence located on this parcel was severely damaged by fire on January 29, 2018. The damage rendered the residence uninhabitable for the remainder of the roll year. Using January 29, 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.					Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	101,504	35,526	76,516	26,780



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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
1853F17	025-204-11	KHUNWONGSE, THAMRONG & PAMALA A	1547 DELUCCHI LN	2	1000	-184.22	Land	11,900	4,165	11,900	4,165
Prepared by: Tracy Burns Submitted under NRS 361.768(3)							Improvements	32,932	11,526	15,764	5,517
Appraiser Explanation: Over assessment due to factual error-existence. According to the Reno Fire Department and verified by a field inspection completed on March 20, 2018, the single family condominium located on this parcel was severely damaged by fire on April 20, 2017 rendering the residence uninhabitable. Due to a lengthy reconstruction process the condominium will remain uninhabitable for the remainder of the 2017/2018 roll year. Using the lien date of July 1, 2017, the proposed improvement value represents the value of the residence at 44% complete.							Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	44,832	15,691	27,664	9,682
1852F17	025-203-11	SIRAFINEJAD FAMILY TRUST	1547 DELUCCHI LN	2	1000	-175.03	Land	11,900	4,165	11,900	4,165
Prepared by: Tracy Burns Submitted under NRS 361.768(3)							Improvements	31,946	11,181	15,330	5,365
Appraiser Explanation: Over assessment due to factual error-existence. According to the Reno Fire Department and verified by a field inspection completed on March 20, 2018, the single family condominium located on this parcel was severely damaged by fire on April 20, 2017 rendering the residence uninhabitable. Due to a lengthy reconstruction process the condominium will remain uninhabitable for the remainder of the 2017/2018 roll year. Using the lien date of July 1, 2017, the proposed improvement value represents the value of the residence at 44% complete.							Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	43,846	15,346	27,230	9,530
1854F17	025-204-12	MIDTOWN UNITS LLC	1547 DELUCCHI LN	2	1000	-161.41	Land	11,900	4,165	11,900	4,165
Prepared by: Tracy Burns Submitted under NRS 361.768(3)							Improvements	29,937	10,478	14,446	5,056
Appraiser Explanation: Over assessment due to factual error-existence. According to the Reno Fire Department and verified by a field inspection completed on March 20, 2018, the single family condominium located on this parcel was severely damaged by fire on April 20, 2017 rendering the residence uninhabitable. Due to a lengthy reconstruction process the condominium will remain uninhabitable for the remainder of the 2017/2018 roll year. Using the lien date of July 1, 2017, the proposed improvement value represents the value of the residence at 44% complete.							Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	41,837	14,643	26,346	9,221
1855F17	025-203-12	SIRAFINEJAD FAMILY TRUST	1547 DELUCCHI LN	2	1000	-154.73	Land	11,900	4,165	11,900	4,165
Prepared by: Tracy Burns Submitted under NRS 361.768(3)							Improvements	28,950	10,132	14,012	4,904
Appraiser Explanation: Over assessment due to factual error-existence. According to the Reno Fire Department and verified by a field inspection completed on March 20, 2018, the single family condominium located on this parcel was severely damaged by fire on April 20, 2017 rendering the residence uninhabitable. Due to a lengthy reconstruction process the condominium will remain uninhabitable for the remainder of the 2017/2018 roll year. Using the lien date of July 1, 2017, the proposed improvement value represents the value of the residence at 44% complete.							Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	40,850	14,298	25,912	9,069



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TAX YEAR 2017/2018**

Proposed tax change for 2017/2018 : -13,365.40

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

1866F17 011-255-05 BARKER, LYNNE C 701 S ARLINGTON AVE 1 1000 -126.91

Prepared by: Coi Greener Submitted under NRS 361.768(3)

Appraiser

Reviewed by: Steve

Clement

Senior Appraiser

Explanation: Over assessment due to factual error - existence. A demolition permit was issued for removing building 2 and the detached garage conversion. Demolition was completed by city final date on November 16, 2017. A field inspection on April 24, 2018 confirmed building 2 and the detached garage conversion have been demolished. Using the actual city final date of demolition, the proposed value represents the prorated improvement value for the portion of 2017 roll year the building existed.

	CURRENT		PROPOSED	
	Taxable	Assessed	Taxable	Assessed
Land	80,000	28,000	80,000	28,000
Improvements	68,965	24,137	53,905	18,866
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	148,965	52,138	133,905	46,866

1884F17 012-071-37 835 KUENZLI STREET 799 KUENZLI ST LLC 3 1002 2279.70

Prepared by: Wendy Jackins

Appraiser

Reviewed by: Steve

Clement

Senior Appraiser

Submitted under NRS 361.765

INCREASE

Explanation: Underassessment due to clerical error. A split was processed during the 2017/2018 roll year, the 2,147 square foot clubhouse building was inadvertently placed on adjoining parcel 012-071- 36. The proposed value represents the addition of this building to the correct parcel 012-071- 37 and RCR 1842F17 removes the clubhouse from adjoining parcel 012-071-36. The proposed correction will also correct the 2016 remainder land value to \$467,778 and the 2016 remainder improvement value to \$894,164, bringing the 2016 remainder total taxable value to \$1,361,942.

Land	469,875	164,456	469,875	164,456
Improvements	684,527	239,584	862,493	301,872
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	1,154,402	404,041	1,332,368	466,328

**ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2016/2017**

Proposed tax change for 2016/2017 : -5,717.53

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

1759F16 014-251-16 GOLDEN BRICKS LLC 1607 S VIRGINIA ST 1 1002 -2989.20

Prepared by: Coi Greener

Appraiser

Reviewed by: Steve

Clement

Senior Appraiser

Submitted under NRS 361.765

Explanation: Overassessment due to clerical error - land size. An error was discovered indicating the subject had a land size of 40,159 square feet which resulted in an incorrect land value. The actual parcel size is 20,252 square feet. The adjustments shown above reflect the value changes required to correct this error for the 2016 roll.

	CURRENT		PROPOSED	
	Taxable	Assessed	Taxable	Assessed
Land	481,908	168,668	243,024	85,058
Improvements	154,660	54,131	154,660	54,131
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	636,568	222,799	397,684	139,189

1860F16 011-091-10 GORELICK REAL ESTATE ADVISORS LLC 58 VINE ST 3 1000 -2005.33

Prepared by: Wendy Jackins

Appraiser

Reviewed by: Steve

Clement

Senior Appraiser

Submitted under NRS 361.768

Explanation: Overassessment due to factual error - existence. A field inspection on April 12, 2018 as well as a review of aerial photography from past years confirmed that a second building was placed on this record in error. The proposed value represents the correct land and improvement value for the 2016 roll year.

Land	195,500	68,425	115,000	40,250
Improvements	196,468	68,764	114,608	40,112
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	391,968	137,189	229,608	80,362



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**ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2016/2017**

Proposed tax change for 2016/2017 : -5,717.53

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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>
1881F16	010-134-10	BORDENKIRCHER, ROY S & MARY ANN	1685 ALLEN ST	1	1000	-369.79
Prepared by: Coi Greener Submitted under NRS 361.768(3) Appraiser Reviewed by: Steve Clement Senior Appraiser						
Explanation: Over assessment due to factual error - existence. According to the Reno Fire Department and verified by physical inspection, the single family residence located on this parcel was severely damaged by fire on October 10, 2016. The damage rendered the residence uninhabitable for the remainder of the roll year. Using October 10, 2016 as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2016 roll year the building existed.						

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Land	50,700	17,745	50,700	17,745
Improvements	50,394	17,638	13,167	4,608
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	101,094	35,383	63,867	22,353

1864F16	126-430-23	BRADSHAW TRUST, MATTHEW & NATALIE	1349 ZURICH LN	1	5200	-353.21
Prepared by: Tracy Burns Submitted under NRS 361.768 Appraiser Reviewed by: Michael Gonzales Appraiser						
Explanation: Overassessment due to factual error-existence. The wood balcony located on this parcel was incorrectly costed as 4,664 square feet. The balcony should have been costed as 464 square feet and was verified by dimensions from the original sketch and aerial review. The proposed improvement value represents this correction.						

Land	75,000	26,250	75,000	26,250
Improvements	122,789	42,976	96,956	33,934
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	197,789	69,226	171,956	60,184

**ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2015/2016**

Proposed tax change for 2015/2016 : -5,474.16

<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>
1759F15	014-251-16	GOLDEN BRICKS LLC	1607 S VIRGINIA ST	1	1002	-2983.23
Prepared by: Coi Greener Submitted under NRS 361.765 Appraiser Reviewed by: Steve Clement Senior Appraiser						
Explanation: Overassessment due to clerical error - land size. An error was discovered indicating the subject had a land size of 40,159 square feet which resulted in an incorrect land value. The actual parcel size is 20,252 square feet. The adjustments shown above reflect the value changes required to correct this error for the 2015 roll.						

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Land	481,908	168,668	243,024	85,058
Improvements	153,739	53,808	153,739	53,808
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	635,647	222,476	396,763	138,866

1860F15	011-091-10	GORELICK REAL ESTATE ADVISORS LLC	58 VINE ST	3	1000	-2001.33
Prepared by: Wendy Jackins Submitted under NRS 361.768 Appraiser Reviewed by: Steve Clement Senior Appraiser						
Explanation: Overassessment due to factual error - existence. A field inspection on April 12, 2018 as well as a review of aerial photography from past years confirmed that a second building was placed on this record in error. The proposed value represents the correct land and improvement value for the 2015 roll year.						

Land	178,500	62,475	105,000	36,750
Improvements	196,985	68,945	114,257	39,989
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	375,485	131,420	219,257	76,739

1864F15	126-430-23	BRADSHAW TRUST, MATTHEW & NATALIE	1349 ZURICH LN	1	5200	-489.60
Prepared by: Tracy Burns Submitted under NRS 361.768 Appraiser Reviewed by: Michael Gonzales Appraiser						
Explanation: Overassessment due to factual error. The wood balcony located on this parcel was incorrectly costed as 4,664 square feet. The balcony should have been costed as 464 square feet and was verified by dimensions from the original sketch and aerial review. The proposed improvement value represents this correction.						

Land	75,000	26,250	75,000	26,250
Improvements	133,237	46,633	92,764	32,467
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	208,237	72,883	167,764	58,717



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ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -5,313.64

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
1759F14	014-251-16	GOLDEN BRICKS LLC	1607 S VIRGINIA ST	1	1002	-2807.44	Land	481,908	168,668	243,024	85,058
Prepared by: Coi Greener		Submitted under NRS 361.765					Improvements	147,936	51,778	147,936	51,778
Appraiser		Explanation: Overassessment due to clerical error - land size. An error was discovered indicating the subject had a land size of 40,159 square feet which resulted in an incorrect land value. The actual parcel size is 20,252 square feet. The adjustments shown above reflect the value changes required to correct this error for the 2014 roll.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)	(0)	
Senior Appraiser							Total	629,844	220,445	390,960	136,836
1860F14	011-091-10	GORELICK REAL ESTATE ADVISORS LLC	58 VINE ST	3	1000	-2077.49	Land	178,500	62,475	105,000	36,750
Prepared by: Wendy Jackins		Submitted under NRS 361.768					Improvements	206,982	72,444	118,308	41,407
Appraiser		Explanation: Overassessment due to factual error - existence. A field inspection on April 12, 2018 as well as a review of aerial photography from past years confirmed that a second building was placed on this record in error. The proposed value represents the correct land and improvement value for the 2014 roll year.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)	(0)	
Senior Appraiser							Total	385,482	134,919	223,308	78,157
1864F14	126-430-23	BRADSHAW TRUST, MATTHEW & NATALIE	1349 ZURICH LN	1	5200	-428.71	Land	100,000	35,000	100,000	35,000
Prepared by: Tracy Burns		Submitted under NRS 361.768					Improvements	136,655	47,829	96,023	33,608
Appraiser		Explanation: Overassessment due to factual error-existence. The wood balcony located on this parcel was incorrectly costed as 4,664 square feet. The balcony should have been costed as 464 square feet and was verified by dimensions from the original sketch and aerial review. The proposed improvement value represents this correction.					Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)	(0)	
Appraiser							Total	236,655	82,829	196,023	68,608

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 _____, 2018

County Clerk

Chair
Washoe County Commission