



Exhibit B
September 24, 2024

**ROLL CHANGE REQUESTS UNSECURED
ROLL
TAX YEAR 2024/2025**

Proposed tax change for 2024/2025 : -2,218.26

Page 1 of 5

<u>RCR #</u>	<u>PARCEL/PPID 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>
3878J24	3219501 ADAMS, STEVEN AND MICHELLE	4055 WILD HORSE RD WASHOE COUNTY	5	4400	-2,163.02	168,853	59,099	0	0
Submitted under NRS 361.765						0	0	0	0
Explanation: Overassessment due to clerical error. RPN Dated 06/26/2024 to be assessed by RP for 2024.						168,853	59,099	0	0

Prepared by: Koelyn Rollison
Appraisal Support Specialist
Reviewed by: Tony Lopez
Personal Property Coordinator

3883J24	3116153 CORTES, MAURICIO OR JULENE A	5784 SUN VALLEY BLVD SUN VALLEY	3	4020	-55.24	4,548	1,592	0	0
Submitted under NRS 361.765						0	0	0	0
Explanation: MOBILE HOME WAS DISMANTLED ON 02-01-2024 AND PRIOR TO THE LIEN DATE OF JULY 1, 2024.						4,548	1,592	0	0

Prepared by: Michele Jachimowicz
Principal Account Clerk
Reviewed by: Tony Lopez
Personal Property Coordinator

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

Proposed tax change for 2023/2024 : -44,898.23

<u>RCR #</u>	<u>PARCEL/PPID 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>
3855S23	2462537 NEVADA BARRICADE & SIGN CO INC	9530 VIRGINIA ST RENO	5	1000	-23,968.94	3,447,234	1,206,532	1,576,123	551,643
Submitted under NRS 361.765						0	0	0	0
Explanation: Overassessment due to clerical error. Taxpayer was audited during 2023 for fiscal year 2023, reduction to assessment per taxpayer exception. Taxpayer provided additional information to TMA auditor that resulted in downward adjustment.						3,447,234	1,206,532	1,576,123	551,643

Prepared by: Tony Lopez
Personal Property Coordinator
Reviewed by: Tony Lopez
Personal Property Coordinator

3842S23	2161656 UROLOGY NEVADA	5560 KIETZKE LN RENO	2	1000	-20,005.97	2,249,803	787,431	688,060	240,820
Submitted under NRS 361.765						0	0	0	0
Explanation: 2023 TMA audit re-reviewed by TMA auditor discovered correction to original audit results were warranted. Original audited results had inflated values due to the taxpayer having duplicated assets on their books. This adjustment is for the 2023/2024 tax year.						2,249,803	787,431	688,060	240,820

Prepared by: Koelyn Rollison
Appraisal Support Specialist
Reviewed by: Tony Lopez
Personal Property Coordinator



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

Proposed tax change for 2023/2024 : -44,898.23

Page 2 of 5

<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>
3829S23	2207816	MAURICES # 2111	5130 MEADOWOOD MALL CIR RENO	2	1000	-777.39
Submitted under NRS 361.765						
Explanation: 2023 TMA audit discovered overassessment. Re-reviewed per taxpayer exception. Adjustment warranted.						

Prepared by: Koelyn Rollison
Appraisal Support Specialist
Reviewed by: Tony Lopez
Personal Property Coordinator

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Personal Property	148,917	52,121	88,233	30,881
Exempt/Abate	0	0	0	0
Total	148,917	52,121	88,233	30,881

3865A23	2130740	NV RV RENTALS LLC	940 MORRILL HALL CT RENO	2	1000	-122.98
Submitted under NRS 361.765						
Explanation: INCORRECT ASSESSMENT ASSIGNED TO ACCOUNT BASED ON THE USE OF THE LAND. LAND IS BEING USED SOLELY AS STORAGE FOR INVENTORY AND NOT A SALES OFFICE.						

Prepared by: Michele Jachimowicz
Principal Account Clerk
Reviewed by: Tony Lopez
Personal Property Coordinator

Personal Property	9,600	3,360	0	0
Exempt/Abate	0	0	0	0
Total	9,600	3,360	0	0

3862A23	2127594	NEW LEAF THERAPY LLC	1325 AIRMOTIVE WAY 140 RENO	2	1000	-22.95
Submitted under NRS 361.765						
Explanation: TAXPAYER WAS OUT OF BUSINESS PRIOR TO THE LIEN DATE OF JULY 1 2023.						

Prepared by: Michele Jachimowicz
Principal Account Clerk
Reviewed by: Tony Lopez
Personal Property Coordinator

Personal Property	1,789	627	0	0
Exempt/Abate	0	0	0	0
Total	1,789	627	0	0

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

Proposed tax change for 2022/2023 : -649,590.42

<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>
3881D22	2488003	ORMAT NEVADA INC	18650 WEDGE PKWY RENO	2	4000	-614,430.93
Submitted under NRS 361.765						
Explanation: Assessment is being modified to rectify method of applying a pollution exemption. Originally, Dept. of Taxation erroneously delivered mining transmittals that contained both a pollution exemption and an energy abatement. Per NRS 701A.370, an exemption and an abatement cannot both be used on a singular value. This roll change request facilitates applying the pollution exemption for 2022.						

Prepared by: Tony Lopez
Personal Property Coordinator
Reviewed by: Tony Lopez
Personal Property Coordinator

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Personal Property	112,305,761	39,307,016	50,822,933	17,788,026
Exempt/Abate	214,240	74,984	214,240	74,984
Total	112,305,761	39,232,032	50,822,933	17,713,042



Exhibit B
September 24, 2024

ROLL CHANGE REQUESTS UNSECURED
ROLL
TAX YEAR 2022/2023

Proposed tax change for 2022/2023 : -649,590.42

Page 3 of 5

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
						Taxable	Assessed	Taxable	Assessed	
3854S22	2462537 NEVADA BARRICADE & SIGN CO INC	9530 VIRGINIA ST RENO	5	1000	-24,467.80	Personal Property	3,454,114	1,208,940	1,544,062	540,421
						Exempt/Abate	0	0	0	0
						Total	3,454,114	1,208,940	1,544,062	540,421
						Prepared by: Tony Lopez Personal Property Coordinator Reviewed by: Tony Lopez Personal Property Coordinator				
Submitted under NRS 361.765					Explanation: Overassessment due to clerical error. Taxpayer was audited during 2023 for fiscal year 2022, reduction to assessment per taxpayer exception. Taxpayer provided additional information to TMA auditor that resulted in downward adjustment.					
3841S22	2161656 UROLOGY NEVADA	5560 KIETZKE LN RENO	2	1000	-7,964.90	Personal Property	2,289,237	801,233	1,667,466	583,613
						Exempt/Abate	0	0	0	0
						Total	2,289,237	801,233	1,667,466	583,613
						Prepared by: Koelyn Rollison Appraisal Support Specialist Reviewed by: Tony Lopez Personal Property Coordinator				
Submitted under NRS 361.765					Explanation: 2023 TMA audit re-reviewed by TMA auditor discovered correction to original audit results were warranted. Original audited results had inflated values due to the taxpayer having duplicated assets on their books. This adjustment is for the 2022/2023 tax year.					
3889O22	5101398 DE VERA, FRANCO T	SCAPPOOSE AIRPORT OREGON	2	1000	-1,763.42	Personal Property	137,660	48,181	0	0
						Exempt/Abate	0	0	0	0
						Total	137,660	48,181	0	0
						Prepared by: Koelyn Rollison Appraisal Support Specialist Reviewed by: Tony Lopez Personal Property Coordinator				
Submitted under NRS 361.765					Explanation: Overassessment due to clerical error. Aircraft not located in Washoe County.					
3830S22	2207816 MAURICES # 2111	5130 MEADOWOOD MALL CIR RENO	2	1000	-826.86	Personal Property	160,106	56,037	95,558	33,445
						Exempt/Abate	0	0	0	0
						Total	160,106	56,037	95,558	33,445
						Prepared by: Koelyn Rollison Appraisal Support Specialist Reviewed by: Tony Lopez Personal Property Coordinator				
Submitted under NRS 361.765					Explanation: 2023 TMA audit discovered overassessment. Re-reviewed per taxpayer exception. Adjustment warranted.					



Exhibit B
September 24, 2024

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

Proposed tax change for 2022/2023 : -649,590.42

Page 4 of 5

<u>RCR #</u>	<u>PARCEL/PPID NAME</u>	<u>SITUS ADDRESS</u>	<u>COMMISSION DISTRICT</u>	<u>TAX DISTRICT</u>	<u>TAX \$ CHANGE</u>
3833S22	2204532 R C WILLEY HOME FURNISHINGS INC	1201 STEAMBOAT PKWY RENO	2	1000	-136.51

Prepared by: Koelyn Rollison
Appraisal Support Specialist
Reviewed by: Tony Lopez
Personal Property Coordinator

Submitted under NRS 361.765
Explanation: 2023 TMA audit discovered overassessment.

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Personal Property	491,671	172,085	481,017	168,355
Exempt/Abate	0	0	0	0
Total	491,671	172,085	481,017	168,355

**ROLL CHANGE REQUESTS
UNSECURED ROLL
TAX YEAR 2021/2022**

Proposed tax change for 2021/2022 : -690,435.04

<u>RCR #</u>	<u>PARCEL/PPID NAME</u>	<u>SITUS ADDRESS</u>	<u>COMMISSION DISTRICT</u>	<u>TAX DISTRICT</u>	<u>TAX \$ CHANGE</u>
3880D21	2488003 ORMAT NEVADA INC	18650 WEDGE PKWY RENO	2	4000	-644,475.07

Prepared by: Tony Lopez
Personal Property Coordinator
Reviewed by: Tony Lopez
Personal Property Coordinator

Submitted under NRS 361.765
Explanation: Assessment is being modified to rectify method of applying a pollution exemption. Originally, Dept. of Taxation erroneously delivered mining transmittals that contained both a pollution exemption and an energy abatement. Per NRS 701A.370, an exemption and an abatement cannot both be used on a singular value. This roll change request facilitates applying the pollution exemption for 2021.

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Personal Property	102,353,005	35,823,553	45,524,497	15,933,573
Exempt/Abate	223,731	78,306	223,731	78,306
Total	102,353,005	35,745,247	45,524,497	15,855,267

<u>RCR #</u>	<u>PARCEL/PPID NAME</u>	<u>SITUS ADDRESS</u>	<u>COMMISSION DISTRICT</u>	<u>TAX DISTRICT</u>	<u>TAX \$ CHANGE</u>
3840S21	2161656 UROLOGY NEVADA	5560 KIETZKE LN RENO	2	1000	-25,384.70

Prepared by: Koelyn Rollison
Appraisal Support Specialist
Reviewed by: Tony Lopez
Personal Property Coordinator

Submitted under NRS 361.765
Explanation: 2023 TMA audit re-reviewed by TMA auditor discovered correction to original audit results were warranted. Original audited results had inflated values due to the taxpayer having duplicated assets on their books. This adjustment is for the 2021/2022 tax year.

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Personal Property	2,384,243	834,485	402,613	140,914
Exempt/Abate	0	0	0	0
Total	2,384,243	834,485	402,613	140,914

<u>RCR #</u>	<u>PARCEL/PPID NAME</u>	<u>SITUS ADDRESS</u>	<u>COMMISSION DISTRICT</u>	<u>TAX DISTRICT</u>	<u>TAX \$ CHANGE</u>
3853S21	2462537 NEVADA BARRICADE & SIGN CO INC	9530 VIRGINIA ST RENO	5	1000	-18,553.38

Prepared by: Tony Lopez
Personal Property Coordinator
Reviewed by: Tony Lopez
Personal Property Coordinator

Submitted under NRS 361.765
Explanation: Overassessment due to clerical error. Taxpayer was audited during 2023 for fiscal year 2021, reduction to assessment per taxpayer exception. Taxpayer provided additional information to TMA auditor that resulted in downward adjustment.

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Personal Property	2,831,363	990,977	1,383,013	484,054
Exempt/Abate	0	0	0	0
Total	2,831,363	990,977	1,383,013	484,054



OFFICE OF WASHOE COUNTY ASSESSOR
CHRIS S. SARMAN

Exhibit B
September 24, 2024

ROLL CHANGE REQUESTS UNSECURED ROLL
TAX YEAR 2021/2022

Proposed tax change for 2021/2022 : -690,435.04 Page 5 of 5

RCR #	PARCEL/PPID NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
						Taxable	Assessed	Taxable	Assessed	
3831S21	2207816 MAURICES # 2111	5130 MEADOWOOD MALL CIR RENO	2	1000	-948.16	Personal Property	163,069	57,074	89,052	31,168
						Exempt/Abate	0	0	0	0
						Total	163,069	57,074	89,052	31,168
Prepared by: Koelyn Rollison Appraisal Support Specialist Reviewed by: Tony Lopez Personal Property Coordinator		Submitted under NRS 361.765 Explanation: 2023 TMA audit discovered overassessment. Re-reviewed per taxpayer exception. Adjustment warranted.								
3834S21	2204532 R C WILLEY HOME FURNISHINGS INC	1201 STEAMBOAT PKWY RENO	2	1000	-689.43	Personal Property	560,200	196,070	506,380	177,233
						Exempt/Abate	0	0	0	0
						Total	560,200	196,070	506,380	177,233
Prepared by: Koelyn Rollison Appraisal Support Specialist Reviewed by: Tony Lopez Personal Property Coordinator		Submitted under NRS 361.765 Explanation: 2023 TMA audit discovered overassessment.								
3371C21	2004971 ROUNDS BAKERY	1180 SCHEELS DR #115 SPARKS	4	2002	-384.30	Personal Property	30,000	10,500	0	0
						Exempt/Abate	0	0	0	0
						Total	30,000	10,500	0	0
Prepared by: Erica Bower Appraiser Reviewed by: Tony Lopez Personal Property Coordinator		Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. This business was not open for the 2021/22 FY.								

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 _____, 2024

County Clerk

Chair
Washoe County Commission