



# WASHOE COUNTY

Integrity Communication Service

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## STAFF REPORT

**BOARD MEETING DATE:** October 23, 2018

**DATE:** Friday, September 21, 2018

**TO:** Board of County Commissioners

**FROM:** Doug Dufva, Lead Department Programmer/Analyst, Assessor  
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**THROUGH:** Michael E. Clark, Washoe County Assessor

**SUBJECT:** Recommendation to acknowledge receipt of Change Log attached as Exhibit A for the 2018/2019 Assessment Roll that results in a net increase of [\$422,391,509] in assessed values. (All Commission Districts)

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### **SUMMARY**

NRS 361.310(4) requires the county assessor to keep a log of all changes in value made to the secured roll after it has been reopened and to transmit that log to the board of county commissioners on or before October 31 of each year.

**2018-19 Washoe County Strategic Objective supported by this item:** Stewardship of our Community

### **PREVIOUS ACTION**

The Assessment Roll Change Log is transmitted each year to the Washoe County Board of County Commissioner pursuant to NRS 361.310(4).

### **BACKGROUND**

Pursuant to NRS 361.310 the secured assessment roll is completed and closed on or before January 1 of each year and closed the day it is delivered for publication. Beginning the next day the roll may be reopened for the following reasons:

(a) For changes that occur before July 1 in:

- (1) Ownership;
- (2) Improvements as a result of new construction, destruction or removal;
- (3) Land parceling;
- (4) Site improvements;
- (5) Zoning or other legal or physical restrictions on use;
- (6) Actual use, including changes in agricultural or open space use;

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- (7) Exemptions; or
  - (8) Items of personal property on the secured roll;
  - (b) To correct assessments because of a clerical, typographical or mathematical error;
- or
- (c) To correct overassessments because of a factual error in existence, size, quantity, age, use or zoning, or legal or physical restrictions on use.

### **FISCAL IMPACT**

Changes made while the roll was reopened resulted in a net increase of \$422,391,509 in assessed value.

### **RECOMMENDATION**

It is recommended that the Board of County Commissioners acknowledge receipt of Change Log attached as Exhibit A for the 2018/2019 Assessment Roll that results in a net increase of \$422,391,509 in assessed values.

### **POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be:

“Move to acknowledge receipt of Change Log attached as Exhibit A for the 2018/2019 Assessment Roll that results in a net increase of \$422,391,509 in assessed values.”