



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
October 27, 2020

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2020/2021

Proposed tax change for 2020/2021 : -4,116.56

Page 1 of 5

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
2559F20	502-591-04	HUNTER, JONATHON & KIMBERLY	8475 OPAL STATION DR	5	1000	-1844.64	Land	81,690	28,592	81,690	28,592
Prepared by: Michele Jachimowicz		Submitted under NRS 361.765					Improvements	324,924	113,723	324,924	113,723
Reviewed by: Lora Zimmer		Explanation: Each property owners qualifies for a Disabled Veteran Exemptions pursuant to NRS 361.091 however due to a clerical error the exemptions do not appear on the Assessor's roll for the 2020/21 Fiscal Year. Approval of this roll change request will correct these errors.					Personal Property	0	0	0	0
Assessment Services Coordinator							Exemption (minus)		(0)		(50,400)
							Total	406,614	142,314	406,614	91,915
2549F20	009-040-44	LESLIE, BRUCE A	6940 EAGLE CREEK CT	1	1000	-997.50	Land	300,000	105,000	300,000	105,000
Prepared by: Ginny Sutherland		Submitted under NRS 361.768					Improvements	434,496	152,073	356,626	124,819
Appraiser		Explanation: Overassessment due to factual error. Upon physical inspection on August 31, 2020, it was determined the building plans had been revised, which changed the square footage of living area and the quality class. The proposed value indicates the correction for the 2020-21 tax year.					Personal Property	0	0	0	0
Reviewed by: Gail Vice							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	734,496	257,073	656,626	229,819
2571F20	526-352-27	WOOD, GERALD & JILL	6575 BLACK HILLS CT	4	2000	-722.85	Land	79,600	27,860	79,600	27,860
Prepared by: Michele Jachimowicz		Submitted under NRS 361.765					Improvements	314,013	109,904	314,013	109,904
Reviewed by: Lora Zimmer		Explanation: This property owner qualifies for the Disabled Veteran exemption pursuant to NRS 361.091 however due to a clerical error this exemption does not appear on the Assessor's Roll for the 2020/2021 fiscal year. Approval of this roll change request will correct this error.					Personal Property	0	0	0	0
Assessment Services Coordinator							Exemption (minus)		(0)		(19,750)
							Total	393,613	137,764	393,613	118,014
2560F20	504-020-17	CARR, ROSS	536 E 7TH AVE	3	4020	-551.57	Land	71,440	25,004	71,440	25,004
Prepared by: Michele Jachimowicz		Submitted under NRS 361.765					Improvements	51,513	18,029	51,513	18,029
Reviewed by: Lora Zimmer		Explanation: This property owner qualifies for the 100% Disabled Veteran exemption pursuant to NRS 361.091 however due to a clerical error the exemption does not appear on the Assessor's roll for the 2020/21 Fiscal Year. Approval of this roll change request will correct this error.					Personal Property	0	0	0	0
Assessment Services Coordinator							Exemption (minus)		(0)		(28,800)
							Total	122,953	43,033	122,953	14,233



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October 27, 2020

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2019/2020

Proposed tax change for 2019/2020 : -3,821.86

Page 2 of 5

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
2524F19	079-430-06	BECK, SAMUEL & NIKKI	120 BORON LN	5	4000	-1639.44	Land	60,836	21,293	60,836	21,293
Prepared by: Howard Stockton		Submitted under NRS 361.768					Improvements	925,844	324,045	781,282	273,448
Appraiser		Explanation: Overassessment due to factual error. The single-family residence costs were incorrectly calculated due to the unique steel frame construction. As a result, it is recommended that the improvement value be reduced to a level that is commensurate with the actual construction of the home. The proposed value change represents this correction.					Personal Property	0	0	0	0
Reviewed by: Stacy Ettinger							Exemption (minus)		(0)	(0)	
Senior Appraiser							Total	986,680	345,338	842,118	294,741
2380F19	038-695-05	HALTOM LIVING TRUST	280 RIVERDALE CIR	5	4011	-1331.63	Land	200,000	70,000	200,000	70,000
Prepared by: Pete Kinne		Submitted under NRS 361.768(3)					Improvements	283,429	99,200	133,319	46,661
Appraiser		Explanation: Overassessment due to factual error - existence. On February 26, 2020 this office was notified that the single family residence located on this parcel was severely damaged by fire on December 12, 2019. The damage rendered the residence uninhabitable for the remainder of the roll year. Using December 12, 2019 as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2019 roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Gail Vice							Exemption (minus)		(0)	(0)	
Senior Appraiser							Total	483,429	169,200	333,319	116,661
2526F19	122-510-05	GRIFFIN, STEPHEN J et al	501 LAKESHORE BLVD	1	5200	-699.75	Land	314,800	110,180	314,800	110,180
Prepared by: Diana Arias		Submitted under NRS 361.768(3)					Improvements	86,099	30,134	16,059	5,620
Appraiser		Explanation: Overassessment due to partial destruction to real property improvement. The condominium residence located on this parcel had water damaged due to pipes bursting on August 28, 2019. The home was not livable due to extensive damage to the kitchen and bathrooms. Using August 28, 2019 as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2019/2020 tax roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)	(0)	
Appraiser							Total	400,899	140,314	330,859	115,800
2521F19	017-082-08	BAKER, CHRISTOPHER A & RENE A	15185 SYLVESTER RD	2	4000	-582.92	Land	81,800	28,630	81,800	28,630
Prepared by: Diana Arias		Submitted under NRS 361.768(3)					Improvements	125,643	43,975	66,678	23,337
Appraiser		Explanation: Overassessment due to partial destruction of real property improvement. The single family residence located on this parcel was involved in a fire on December 29, 2019. The home was not livable, due to extensive fire damage, according to Reno Fire. The damage renders the residence uninhabitable for the remainder of the 2019/2020 tax year. Using December 29, 2019 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2019/2020 tax year the improvements existed.					Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)	(0)	
Appraiser							Total	207,443	72,605	148,478	51,967



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Page 3 of 5

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
2541F19	025-202-10	REAL-CASTILLO, MOISES	1529 DELUCCHI LN	2	1000	-336.64	Land	21,300	7,455	21,300	7,455
<p>Prepared by: Diana Arias Appraiser Reviewed by: Michael Gonzales Appraiser</p> <p>Submitted under NRS 361.768(3)</p> <p>Explanation: Overassessment due to complete destruction of a real property improvement. The condominium residence located on this parcel was involved in a fire on February 5, 2019. The home was not livable, due to extensive smoke and water damage, according to the Truckee meadows Fire Protection District. The damage renders the residence uninhabitable for the remainder of the 2019/2020 tax year. The property was completely destroyed, therefore it was valued for 0% complete.</p>							Improvements	33,707	11,797	3,110	1,088
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	55,007	19,252	24,410	8,543
2540F19	025-202-09	IGUBAN GALIGUIS & ASSOCIATES LLC	1529 DELUCCHI LN	2	1000	-283.08	Land	21,300	7,455	21,300	7,455
<p>Prepared by: Diana Arias Appraiser Reviewed by: Michael Gonzales Appraiser</p> <p>Submitted under NRS 361.768(3)</p> <p>Explanation: Overassessment due to partial destruction of a real property improvement. The condominium residence located on this parcel was involved in a fire on February 5, 2019. The home was not livable, due to extensive smoke and water damage, according to the Truckee meadows Fire Protection District. The damage renders the residence uninhabitable for the remainder of the 2019/2020 tax year. Using a partial percentage of completion of 15% based on what is existing after the fire, the proposed value represents a reduction in the improvement value.</p>							Improvements	30,726	10,754	7,252	2,538
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	52,026	18,209	28,552	9,993
2539F19	025-201-10	MOCZKOWSKI, RICHARD A JR et al	1529 DELUCCHI LN	2	1000	-273.97	Land	21,300	7,455	21,300	7,455
<p>Prepared by: Diana Arias Appraiser Reviewed by: Michael Gonzales Appraiser</p> <p>Submitted under NRS 361.768(3)</p> <p>Explanation: Overassessment due to partial destruction of a real property improvement. The condominium residence located on this parcel was involved in a fire on February 5, 2019. The home was not livable, due to extensive smoke and water damage, according to the Truckee meadows Fire Protection District. The damage renders the residence uninhabitable for the remainder of the 2019/2020 tax year. Using a partial completion of 29% based on what was existing after the fire, the proposed value represents the reduction in improvement value.</p>							Improvements	32,737	11,457	11,265	3,942
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	54,037	18,912	32,565	11,397
2525F19	025-201-09	JAMIESON, CAMPBELL J & CATHERINE J	1529 DELUCCHI LN	2	1000	-249.51	Land	21,300	7,455	21,300	7,455
<p>Prepared by: Diana Arias Appraiser Reviewed by: Michael Gonzales Appraiser</p> <p>Submitted under NRS 361.768(3)</p> <p>Explanation: Overassessment due to partial destruction of a real property improvement. The condominium residence located on this parcel was involved in a fire on February 5, 2019. The home was not livable, due to extensive smoke and water damage, according to the Truckee meadows Fire Protection District. The damage renders the residence uninhabitable for the remainder of the 2019/2020 tax year. Using a partial completion of 29% based on what was existing after the fire, the proposed value represents the reduction in improvement value.</p>							Improvements	30,465	10,662	11,043	3,865
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	51,765	18,117	32,343	11,320



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Page 4 of 5

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							Taxable	Assessed	Taxable	Assessed
2535F19	222-072-01	SCHEFFEL/RYDINSKI LIVING TRUST	2320 KINNEY LN	2	4000	1575.08	Land	560,000	196,000	560,000
Prepared by: Ken Johns Appraiser Reviewed by: Michael Gonzales Appraiser							Improvements	875,782	306,523	1,124,063
Submitted under NRS 361.765							Personal Property	0	0	0
Explanation: Underassessment due to a clerical error. The residence on this parcel was erroneously valued at 75% complete for the 2019-20 roll year. A remodel of a portion of the residence was 75% complete, not the entire residence. The entire residence was 98% complete. This error resulted in a detrimental alteration of the taxpayer's tax CAP and an unwarranted increase in his 2020-21 taxes. This roll change request will correct the 2019-20 tax roll to reflect the actual percent complete of the improvements as of July 1, 2019.							Exemption (minus)	(0)	(0)	(0)
INCREASE							Total	1,435,782	502,523	1,684,063
									589,422	

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2018/2019

Proposed tax change for 2018/2019 : -477.08

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable	Assessed	Taxable	Assessed
2539F18	025-201-10	MOCKOWSKI, RICHARD A JR et al	1529 DELUCCHI LN	2	1000	-124.02	Land	14,000	4,900	14,000
Prepared by: Diana Arias Appraiser Reviewed by: Michael Gonzales Appraiser							Improvements	31,686	11,090	19,917
Submitted under NRS 361.768(3)							Personal Property	0	0	0
Explanation: Overassessment due to partial destruction of a real property improvement. The condominium residence located on this parcel was involved in a fire on February 5, 2019. The home was not livable, due to extensive smoke and water damage, according to the Truckee meadows Fire Protection District. The damage renders the residence uninhabitable for the remainder of the 2018/2019 tax year. Using February 5, 2019 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2018/2019 tax year the improvements existed.							Exemption (minus)	(0)	(0)	(0)
							Total	45,686	15,990	33,917
									11,870	
2541F18	025-202-10	REAL-CASTILLO, MOISES	1529 DELUCCHI LN	2	1000	-123.61	Land	14,000	4,900	14,000
Prepared by: Diana Arias Appraiser Reviewed by: Michael Gonzales Appraiser							Improvements	32,658	11,430	20,500
Submitted under NRS 361.768(3)							Personal Property	0	0	0
Explanation: Overassessment due to partial destruction of a real property improvement. The condominium residence located on this parcel was involved in a fire on February 5, 2019. The home was not livable, due to extensive smoke and water damage, according to the Truckee meadows Fire Protection District. The damage renders the residence uninhabitable for the remainder of the 2018/2019 tax year. Using February 5, 2019 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2018/2019 tax year the improvements existed.							Exemption (minus)	(0)	(0)	(0)
							Total	46,658	16,330	34,500
									12,074	
2540F18	025-202-09	IGUBAN GALIGUIS & ASSOCIATES LLC	1529 DELUCCHI LN	2	1000	-115.42	Land	14,000	4,900	14,000
Prepared by: Diana Arias Appraiser Reviewed by: Michael Gonzales Appraiser							Improvements	29,695	10,393	18,722
Submitted under NRS 361.768(3)							Personal Property	0	0	0
Explanation: Overassessment due to partial destruction of a real property improvement. The condominium residence located on this parcel was involved in a fire on February 5, 2019. The home was not livable, due to extensive smoke and water damage, according to the Truckee meadows Fire Protection District. The damage renders the residence uninhabitable for the remainder of the 2018/2019 tax year. Using February 5, 2019 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2018/2019 tax year the improvements existed.							Exemption (minus)	(0)	(0)	(0)
							Total	43,695	15,293	32,722
									11,452	



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Page 5 of 5

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
2525F18	025-201-09	JAMIESON, CAMPBELL J & CATHERINE J	1529 DELUCCHI LN	2	1000	-114.03	Land	14,000	4,900	14,000	4,900
<p>Prepared by: Diana Arias Appraiser</p> <p>Reviewed by: Michael Gonzales Appraiser</p> <p>Explanation: Overassessment due to partial destruction of a real property improvement. The condominium residence located on this parcel was involved in a fire on February 5, 2019. The home was not livable, due to extensive smoke and water damage, according to the Truckee meadows Fire Protection District. The damage renders the residence uninhabitable for the remainder of the 2018/2019 tax year. Using February 5, 2019 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2018/2019 tax year the improvements existed.</p>							Submitted under NRS 361.768(3)				
							Improvements	29,428	10,299	18,562	6,496
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	43,428	15,199	32,562	11,396

Prepared by: Diana Arias
Appraiser
Reviewed by: Michael
Gonzales
Appraiser

Submitted under NRS 361.768(3)

Explanation: Overassessment due to partial destruction of a real property improvement. The condominium residence located on this parcel was involved in a fire on February 5, 2019. The home was not livable, due to extensive smoke and water damage, according to the Truckee meadows Fire Protection District. The damage renders the residence uninhabitable for the remainder of the 2018/2019 tax year. Using February 5, 2019 as the date of damage, the proposed value represents the pro-rated improvement value for the portion of the 2018/2019 tax year the improvements existed.

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 _____, 2020

County Clerk

Chair
Washoe County Commission