



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

Exhibit A
January 12, 2021

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2020/2021

Proposed tax change for 2020/2021 : -44,173.26

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION	TAX	TAX \$	CURRENT		PROPOSED		
				DISTRICT	DISTRICT	CHANGE	Taxable	Assessed	Taxable	Assessed	
2608F20	222-161-19	R & R FAMILY TRUST	4833 PINEY WOODS CT	1	1000	-11921.79	Land	360,000	126,000	360,000	126,000
Prepared by: Ginny Sutherland Appraiser Reviewed by: Chris Sarman Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. The residence above was valued at 100% complete for the 2020 tax year in error. Based on an inspection on December 15, 2020 and information from the builder, it was determined that the residence was actually 40% complete. This roll change request will correct the 2020 tax roll to reflect the actual percent complete of the improvements as of July 1, 2020.							Improvements	1,552,404	543,341	621,740	217,609
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	1,912,404	669,341	981,740	343,609
2587F20	218-151-07	STOCKMAN FAMILY TRUST	4856 BUCKHAVEN RD	1	1000	-8150.80	Land	139,900	48,965	139,900	48,965
Prepared by: Ginny Sutherland Appraiser Reviewed by: Chris Sarman Senior Appraiser Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - existence. According to Reno Fire Department, who verified by physical inspection, the single family residence located on this parcel was destroyed by fire on November 17, 2020. Using November 17, 2020, as the date of destruction, the proposed value represents the prorated improvement value for the portion of the 2020 roll year the building existed.							Improvements	781,814	273,634	297,732	104,206
							Personal Property	0	0	0	0
							Exemption (minus)		(2,880)		(0)
							Total	921,714	319,719	437,632	153,171
2596F20	044-291-24	PATEL, SUSHIL & SHANNON	9610 PASSA TEMPO DR	2	4000	-6072.91	Land	200,000	70,000	200,000	70,000
Prepared by: Ken Johns Appraiser Reviewed by: Michael Gonzales Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error. The property has a single, 40-square foot spa, however, when the spa was added to the 2020/21 tax roll it was inadvertently added as 40 spas. This RCR corrects that error.							Improvements	1,152,186	403,265	616,686	215,840
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	1,352,186	473,265	816,686	285,840
2583F20	218-161-03	SWAN-BEER TRUST	4830 BUCKHAVEN RD	1	1000	-4238.21	Land	251,820	88,137	251,820	88,137
Prepared by: Ginny Sutherland Appraiser Reviewed by: Chris Sarman Senior Appraiser Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - existence. According to Reno Fire Department and verified by physical inspection, the single family residence located on this parcel was destroyed by fire on November 17, 2020. Using November 17, 2020, as the date of destruction, the proposed value represents the prorated improvement value for the portion of the 2020 roll year the building existed.							Improvements	668,941	234,129	254,747	89,161
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	920,761	322,266	506,567	177,298



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							Taxable	Assessed	Taxable	Assessed	
2588F20	012-282-14	HARVEST FAMILY FELLOWSHIP	350 S ROCK BLVD	4	1000	-3514.99	Land	986,832	345,391	986,832	345,391
Prepared by: Michele Jachimowicz		Submitted under NRS 361.765					Improvements	720,662	252,231	720,662	252,231
Principal Account Clerk		Explanation: This property owner qualifies for an exemption for churches and chapels under NRS 361.125. Due to a clerical error, the exemption amount that was applied to the 2020/2021 Fiscal Year was incorrect. Approval of this roll change request will correct this error					Personal Property	0	0	0	0
Reviewed by: Lora Zimmer							Exemption (minus)		(333,474)		(429,512)
Assessment Services Coordinator							Total	1,707,494	264,148	1,707,494	168,110
2548F20	232-603-04	O'DONNELL FAMILY TRUST	8215 STANDING STONE CT	5	1011	-3301.43	Land	248,000	86,800	201,500	70,525
Prepared by: Ginny Sutherland		Submitted under NRS 361.768					Improvements	939,287	328,750	683,942	239,379
Appraiser		Explanation: Overassessment due to factual error. Upon physical interior and exterior inspection, it was determined the quality class is a 6.0 rather than a 7.0 and that the view adjustment to the land is 30% rather than 60%. The proposed values indicate these corrections for the 2020-21 tax year.					Personal Property	0	0	0	0
Reviewed by: Gail Vice							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	1,187,287	415,550	885,442	309,904
2586F20	218-151-05	CHRISTIE, MICHAEL D & MELISSA A	4870 BUCKHAVEN RD	1	1000	-2122.95	Land	139,900	48,965	139,900	48,965
Prepared by: Ginny Sutherland		Submitted under NRS 361.768(3)					Improvements	332,908	116,517	126,779	44,372
Appraiser		Explanation: Overassessment due to factual error - existence. According to Reno Fire Department, who verified by physical inspection, the single family residence located on this parcel was destroyed by fire on November 17, 2020. Using November 17, 2020, as the date of destruction, the proposed value represents the prorated improvement value for the portion of the 2020 roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Chris Sarman							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	472,808	165,482	266,679	93,337
2573F20	125-172-11	SULLIVAN, MARK et al	978 TYNER WAY	1	5200	-1757.75	Land	336,000	117,600	336,000	117,600
Prepared by: Alasdair Holwill		Submitted under NRS 361.768					Improvements	189,451	66,307	38,928	13,624
Appraiser		Explanation: Overassessment due to factual error - existence. A demolition permit issued for the structure was finalled on September 14th, 2020. Using September 14th, 2020, the actual date of demolition as stated by the contractor and owner, the proposed value represents the prorated improvement value for the portion roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Michael Gonzales							Exemption (minus)		(0)		(0)
Appraiser							Total	525,451	183,907	374,928	131,224



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							Taxable	Assessed	Taxable	Assessed	
2585F20	041-273-08	RAHIMZADEH, NASSER & NOORASSA	3616 BIG BEND LN	1	1000	-1336.28	Land	95,000	33,250	95,000	33,250
Prepared by: Wendy Jackins		Submitted under NRS 361.768(3)					Improvements	184,038	64,413	70,086	24,530
Appraiser		Explanation: Overassessment due to factual error - existence. According to Reno Fire Department who verified by physical inspection, the single family residence located on this parcel was destroyed by fire on November 17, 2020. Using November 17, 2020, as the date of destruction, the proposed value represents the prorated improvement value for the portion of the 2020 roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	279,038	97,663	165,086	57,780
2550F20	080-351-14	FLETES, MANUELA P	11770 DEODAR WAY	5	4000	-1199.88	Land	54,300	19,005	54,300	19,005
Prepared by: Harley Maughan		Submitted under NRS 361.768					Improvements	133,108	46,587	27,303	9,556
Appraiser		Explanation: Overassessment due to factual error. The Mobile home located on this parcel was placed on the 2020 real property roll in error. The applicable notice of conversion from the state was not yet issued at the 2020 lien date. Therefore, the mobile home shall remain on the personal property roll. The proposed value represents this correction.					Personal Property	0	0	0	0
Reviewed by: Stacy Ettinger							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	187,408	65,592	81,603	28,561
2597F20	087-273-01	JIMENEZ-RECENDIZ, ROJELIO et al	17690 FANTAIL ST	5	4000	-222.10	Land	61,100	21,385	61,100	21,385
Prepared by: Jeff Lewis		Submitted under NRS 361.768(3)					Improvements	58,106	20,337	10,136	3,547
Appraiser		Explanation: Overassessment due to factual error - existence. This parcel has been incorrectly valued for use as a real property mobile home. Information confirmed by the Treasurer's Office, confirmed the structure is a personal property mobile home. The proposed improvement value reflects the correction of this error.					Personal Property	0	0	0	0
Reviewed by: Howard Stockton							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	119,206	41,722	71,236	24,932
2584F20	041-273-06	CANFIELD, MARIE C et al	3620 BIG BEND LN	1	1000	-205.36	Land	95,000	33,250	95,000	33,250
Prepared by: Wendy Jackins		Submitted under NRS 361.768(3)					Improvements	151,608	53,062	57,736	20,207
Appraiser		Explanation: Overassessment due to factual error - existence. According to Reno Fire Department who verified by physical inspection, the single family residence located on this parcel was destroyed by fire on November 17, 2020. Using November 17, 2020, as the date of destruction, the proposed value represents the prorated improvement value for the portion of the 2020 roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Steve Clement							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	246,608	86,312	152,736	53,457



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Proposed tax change for 2020/2021 : -44,173.26

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
2572F20	086-303-01	BROWN, PAMELA A & CHRISTOPHER	480 RAMSEY WAY	1	4000	-38.01	Land	55,000	19,250	55,000	19,250
Prepared by: Harley Maughan		Submitted under NRS 361.768					Improvements	127,155	44,504	123,801	43,330
Appraiser		Explanation: Overassessment due to factual error-existence. The Real Property Mobile Home Conversion was recorded with the incorrect home size, perimeter of foundation, and foundation type, which resulted in an overassessment of taxable value. An on site inspection was conducted on 9/22/2020, to correct all the information for the 2020-21 tax roll year.					Personal Property	0	0	0	0
Reviewed by: Stacy Ettinger							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	182,155	63,754	178,801	62,580
2591F20	534-691-03	MENDOZA, JOSE A	11582 HACIENDA RIDGE WAY	4	4000	-22.72	Land	98,700	34,545	98,700	34,545
Prepared by: Paul Oliphint		Submitted under NRS 361.768					Improvements	357,396	125,088	355,350	124,372
Appraiser		Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed with 16 plumbing fixtures, but has 15 plumbing fixtures. The proposed value represents this correction.					Personal Property	0	0	0	0
Reviewed by: Chris Sarman							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	456,096	159,633	454,050	158,917
2594F20	534-703-04	BOWLAND, MARK A et al	11644 VISTA PARK DR	4	4000	-22.72	Land	98,700	34,545	98,700	34,545
Prepared by: Paul Oliphint		Submitted under NRS 361.768					Improvements	357,396	125,088	355,350	124,372
Appraiser		Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed with 16 plumbing fixtures, but has 15 plumbing fixtures. The proposed value represents this correction.					Personal Property	0	0	0	0
Reviewed by: Chris Sarman							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	456,096	159,633	454,050	158,917
2592F20	534-703-05	SWEITZER 2015 TRUST, JUDITH M	11638 VISTA PARK DR	4	4000	-22.68	Land	98,700	34,545	98,700	34,545
Prepared by: Paul Oliphint		Submitted under NRS 361.768					Improvements	362,518	126,881	360,472	126,165
Appraiser		Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed with 16 plumbing fixtures, but has 15 plumbing fixtures. The proposed value represents this correction.					Personal Property	0	0	0	0
Reviewed by: Chris Sarman							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	461,218	161,426	459,172	160,710



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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>	
2593F20	534-691-05	O'HALLORAN, BENJAMIN & CHRISTINE M	11592 HACIENDA RIDGE WAY	4	4000	-22.68	Land	98,700	34,545	98,700	34,545
Prepared by: Paul Oliphint Appraiser Reviewed by: Chris Sarman Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed with 16 plumbing fixtures, but has 15 plumbing fixtures. The proposed value represents this correction.							Improvements	362,518	126,881	360,472	126,165
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	461,218	161,426	459,172	160,710

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2019/2020

Proposed tax change for 2019/2020 : 813.09

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
2597F19	087-273-01	JIMENEZ-RECENDIZ, ROJELIO et al	17690 FANTAIL ST	5	4000	-215.63	Land	62,000	21,700	62,000	21,700
Prepared by: Jeff Lewis		Submitted under NRS 361.768(3)					Improvements	58,432	20,451	10,189	3,566
Appraiser		Explanation: Overassessment due to factual error - existence. This parcel has been incorrectly valued for use as a real property mobile home. Information confirmed by the Treasurer's Office, confirmed the structure is a personal property mobile home. The proposed improvement value reflects the correction of this error.					Personal Property	0	0	0	0
Reviewed by: Howard Stockton							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	120,432	42,151	72,189	25,266
2366F19	001-271-15	SOUTHLAND CORPORATION	4995 W 7TH ST	1	1000	-196.10	Land	203,426	71,199	203,426	71,199
Prepared by: Ginny Sutherland		Submitted under NRS 361.768					Improvements	318,230	111,380	302,923	106,023
Appraiser		Explanation: Overassessment of real property due to factual error - existence. The commercial building located on this parcel was costed as a 3,000 square foot building in error. Based on a field inspection, it was determined that the correct area of the building is 2,572 square feet. The proposed value represents the correction for the 2019/2020 roll.					Personal Property	0	0	0	0
Reviewed by: Gail Vice							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	521,656	182,580	506,349	177,222
2589F19	402-241-09	BALHOFF, CHRISTOPHER et al	2335 SIGNA DR	4	2000	1224.82	Land	65,200	22,820	65,200	22,820
Prepared by: Emily Ladouceur		Submitted under NRS 361.765					Improvements	134,672	47,135	134,672	47,135
Principal Account Clerk		Explanation: Overassessment due to clerical error. The subject property received a value reduction in the 2018/2019 fiscal year due to severe lightning damage. The damage was repaired over the following two fiscal years; however, as a result of a clerical error, the New Construction was overlooked in the 2019/2020 fiscal year resulting in an incorrect Abatement amount in 2019/2020 and 2020/2021. Approval of this Roll Change Request will correct the 2019/2020 tax roll which will then roll forward to 2020/2021 and beyond.					Personal Property	0	0	0	0
Reviewed by: Emily Ladouceur							Exemption (minus)		(0)		(0)
Principal Account Clerk							Total	199,872	69,955	199,872	69,955



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ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2018/2019

Proposed tax change for 2018/2019 : -404.87

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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>	
2597F18	087-273-01	JIMENEZ-RECENDIZ, ROJELIO et al	17690 FANTAIL ST	5	4000	-209.35	Land	57,000	19,950	57,000	19,950
Prepared by: Jeff Lewis		Submitted under NRS 361.768(3)					Improvements	57,695	20,193	10,144	3,550
Appraiser		Explanation: Overassessment due to factual error - existence. This parcel has been incorrectly valued for use as a real property mobile home. Information confirmed by the Treasurer's Office, confirmed the structure is a personal property mobile home. The proposed improvement value reflects the correction of this error.					Personal Property	0	0	0	0
Reviewed by: Howard Stockton							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	114,695	40,143	67,144	23,500
2366F18	001-271-15	SOUTHLAND CORPORATION	4995 W 7TH ST	1	1000	-195.52	Land	203,426	71,199	203,426	71,199
Prepared by: Ginny Sutherland		Submitted under NRS 361.768					Improvements	316,792	110,877	301,530	105,535
Appraiser		Explanation: Overassessment of real property due to factual error - existence. The commercial building located on this parcel was costed as a 3,000 square foot building in error. Based on a field inspection, it was determined that the correct area of the building is 2,572 square feet. The proposed value represents the correction for the 2018/2019 roll.					Personal Property	0	0	0	0
Reviewed by: Gail Vice							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	520,218	182,076	504,956	176,734

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2017/2018

Proposed tax change for 2017/2018 : -202.80

<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>	
2366F17	001-271-15	SOUTHLAND CORPORATION	4995 W 7TH ST	1	1000	-202.80	Land	203,426	71,199	203,426	71,199
Prepared by: Ginny Sutherland		Submitted under NRS 361.768					Improvements	324,623	113,618	308,793	108,077
Appraiser		Explanation: Overassessment of real property due to factual error - existence. The commercial building located on this parcel was costed as a 3,000 square foot building in error. Based on a field inspection, it was determined that the correct area of the building is 2,572 square feet. The proposed value represents the correction for the 2017/2018 roll.					Personal Property	0	0	0	0
Reviewed by: Gail Vice							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	528,049	184,817	512,219	179,276

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