



OFFICE OF WASHOE COUNTY ASSESSOR
CHRIS S. SARMAN

Exhibit A
April 28, 2026

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2025/2026

Proposed tax change for 2025/2026 : -11,841.75

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4324F25	019-360-25	SARONIC INVESTMENTS LLC	3131 S VIRGINIA ST	1	1000	-8578.20	Land	2,054,902	719,216	2,054,902	719,216
							Improvements	1,564,390	547,536	688,330	240,915
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	3,619,292	1,266,752	2,743,232	960,131
Prepared by: Ken Johns Appraiser Reviewed by: Pete Kinne Senior Appraiser Submitted under NRS 361.768(3) Explanation: Overassessment due to destruction of property. On May 4th, 2021, a traffic accident destroyed a power pole in front of this motel, setting off an explosion in the motels interior electrical cabinet which caused a fire. As a result of the initial damage, other systems in the motel began to fail, culminating in the motel becoming uninhabitable and the city of Reno ordering its closure in January, 2025. An inspection of the property in July 2025 determined that the percent good of the improvements was 44%. This RCR represents the taxable value of the motel with the improvements at 44% complete.											
4372F25	012-420-06	GRAY TELEVISION OF NEVADA INC	4850 AMPERE DR	2	1000	-2116.17	Land	927,216	324,526	927,216	324,526
							Improvements	878,386	307,435	709,902	248,465
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	1,805,602	631,960	1,637,118	572,991
Prepared by: Jeffrey Cronin Appraiser Reviewed by: Wendy Jackins Senior Appraiser Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - existence. A demolition permit issued for the structure was finalled on January 3, 2026. A field inspection on March 3, 2026, confirmed the building is gone. Using January 2, 2026, the actual date of demolition, the proposed value represents the prorated improvement value for the portion of the 2025 roll year the building existed.											
4281F25	086-421-08	ROBERT, SUZANNE et al	8010 CHARLENE DR	5	4000	-488.58	Land	130,725	45,754	130,725	45,754
							Improvements	97,110	33,988	31,957	11,184
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	227,835	79,742	162,682	56,938
Prepared by: Stacey Jackson Appraiser Reviewed by: Sean Moses Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. According to news reports and verified by physical inspection done July 24, 2025, the single-family residence located on this parcel was severely damaged by fire on July 23, 2025. The damage rendered the residence uninhabitable for the remainder of the roll year. Using July 23, 2025, as the date of damage, the proposed value represents the prorated improvement value through the date of destruction and changing the building to 40% complete for the remainder of the 2025 roll year.											
4334F25	530-031-10	OWENS, PEGGY et al	458 BEAU CT	4	4000	-327.38	Land	112,200	39,270	112,200	39,270
							Improvements	211,959	74,185	211,959	74,185
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	324,159	113,455	324,159	113,455
Prepared by: Amy Santos Office Supervisor Reviewed by: Lora Zimmer Division Manager- Assessment Services Submitted under NRS 361.765 Explanation: This property qualifies for the low tax cap of 3% for the 2025/2026 tax year. Due to a clerical error, the property received the higher tax cap. Approval of this roll change request will correct this error.											



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

4319F25 078-311-10 FERGUSON-JACKSON FAMILY TRUST 500 CLYDESDALE DR 5 9000 -220.69

Prepared by: William Thompson
Appraiser
Reviewed by: Sean Moses
Appraiser

Submitted under NRS 361.768(3)
Explanation: Overassessment due to factual error. Fencing and sheds were removed and/or demolished prior to the July 1 2025 lien date as confirmed by property owner and aerial photography.

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Land	64,350	22,523	64,350	22,523
Improvements	34,952	12,233	11,601	4,060
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	99,302	34,755	75,951	26,583

4330F25 077-160-03 TUFFORD, AARON & CORINNE 3900 MORNING DOVE RD 5 4400 -110.73

Prepared by: Jeffrey Cronin
Appraiser
Reviewed by: Wendy Jackins
Senior Appraiser

Submitted under NRS 361.768
Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 2,584 square feet of gross living area in error. Based on a field inspection done 1/23/2026, it was determined that the correct gross living area is 2,052 square feet. The proposed value represents this correction.

Land	150,000	52,500	150,000	52,500
Improvements	174,568	61,098	165,593	57,957
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	324,568	113,598	315,593	110,457

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2024/2025

Proposed tax change for 2024/2025 : -8,547.83

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

4324F24 019-360-25 SARONIC INVESTMENTS LLC 3131 S VIRGINIA ST 1 1000 -7655.40

Prepared by: Ken Johns
Appraiser
Reviewed by: Pete Kinne
Senior Appraiser

Submitted under NRS 361.768(3)
Explanation: Overassessment due to destruction of property. On May 4th, 2021, a traffic accident destroyed a power pole in front of this motel, setting off an explosion in the motels interior electrical cabinet which caused a fire. As a result of the initial damage, other systems in the motel began to fail, culminating in the motel becoming uninhabitable and the city of Reno ordering its closure in January, 2025. An inspection of the property in July 2025 determined that the percent good of the improvements was 44%. This RCR represents the taxable value of the motel with the improvements at 44% complete.

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Land	1,957,050	684,968	1,957,050	684,968
Improvements	1,631,742	571,109	717,963	251,287
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	3,588,792	1,256,077	2,675,013	936,255

4283F24 028-241-07 BONNET, RYAN D et al 61 SHERIDAN WAY 3 2000 -306.12

Prepared by: Stacey Jackson
Appraiser
Reviewed by: Sean Moses
Appraiser

Submitted under NRS 361.768
Explanation: Overassessment due to factual error - existence. According to news reports and verified by physical inspection on April 8, 2025, the single-family residence located on this parcel was severely damaged by fire on August 23, 2024. The damage rendered the residence uninhabitable for the remainder of the roll year. Using August 23, 2024, as the date of damage, the proposed value represents the prorated improvement value through the date of destruction for the 2024 tax year.

Land	85,900	30,065	85,900	30,065
Improvements	64,169	22,459	13,393	4,687
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
Total	150,069	52,524	99,293	34,752



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ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2024/2025

Proposed tax change for 2024/2025 : -8,547.83 Page 3 of 5

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4280F24	028-276-30	VALDES, FERNANDO	2395 4TH ST	3	2000	-202.67	Land	85,900	30,065	85,900	30,065
Prepared by: Stacey Jackson Appraiser Reviewed by: Sean Moses Appraiser							Improvements	55,860	19,551	24,644	8,625
Submitted under NRS 361.768							Personal Property	0	0	0	0
Explanation: Overassessment due to factual error - existence. According to news reports and verified by physical inspection done December 22, 2023, the single-family residence located on this parcel was severely damaged by fire on November 18, 2022. The damage rendered the residence uninhabitable for the remainder of the 2022/2023 roll year. For the 2023/2024 and 2024/2025 roll years we need to correct the percent complete to 40%. The building was showing the correct percent complete from the 2025/2026 roll year forward.							Exemption (minus)		(0)		(0)
							Total	141,760	49,616	110,544	38,690
4334F24	530-031-10	OWENS, PEGGY et al	458 BEAU CT	4	4000	-154.17	Land	104,600	36,610	104,600	36,610
Prepared by: Amy Santos Office Supervisor Reviewed by: Lora Zimmer Division Manager- Assessment Services							Improvements	214,545	75,090	214,545	75,090
Submitted under NRS 361.765							Personal Property	0	0	0	0
Explanation: This property qualifies for the low tax cap of 3% for the 2024/2025 tax year. Due to a clerical error, the property received the higher tax cap. Approval of this roll change request will correct this error.							Exemption (minus)		(0)		(0)
							Total	319,145	111,700	319,145	111,700
4282F24	033-307-04	PEARSON, KEVIN	505 C ST	3	2000	-126.94	Land	71,640	25,074	71,640	25,074
Prepared by: Stacey Jackson Appraiser Reviewed by: Sean Moses Appraiser							Improvements	60,965	21,337	44,244	15,485
Submitted under NRS 361.768							Personal Property	0	0	0	0
Explanation: Overassessment due to factual error - existence. According to news reports and verified by physical inspection done May 13, 2025, the single-family residence located on this parcel was severely damaged by fire on March 12, 2025. The damage rendered the residence uninhabitable for the remainder of the roll year. Using March 12, 2025, as the date of damage, the proposed value represents the prorated improvement value through the date of destruction and changing the building to 59% complete for the remainder of the 2024 roll year.							Exemption (minus)		(0)		(0)
							Total	132,605	46,411	115,884	40,559
4330F24	077-160-03	TUFFORD, AARON & CORRINNE	3900 MORNING DOVE RD	5	4400	-102.53	Land	125,000	43,750	125,000	43,750
Prepared by: Jeffrey Cronin Appraiser Reviewed by: Wendy Jackins Senior Appraiser							Improvements	177,769	62,219	168,571	58,999
Submitted under NRS 361.768							Personal Property	0	0	0	0
Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 2,584 square feet of gross living area in error. Based on a field inspection done 1/23/2026, it was determined that the correct gross living area is 2,052 square feet. The proposed value represents this correction.							Exemption (minus)		(0)		(0)
							Total	302,769	105,969	293,571	102,749



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

Proposed tax change for 2023/2024 : -7,370.92

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4324F23	019-360-25	SARONIC INVESTMENTS LLC	3131 S VIRGINIA ST	1	1000	-7088.33	Land	1,859,198	650,719	1,859,198	650,719
Prepared by: Ken Johns Appraiser Reviewed by: Pete Kinne Senior Appraiser							Improvements	1,493,512	522,729	657,142	229,999
Submitted under NRS 361.768(3) Explanation: Overassessment due to destruction of property. On May 4th, 2021, a traffic accident destroyed a power pole in front of this motel, setting off an explosion in the motels interior electrical cabinet which caused a fire. As a result of the initial damage, other systems in the motel began to fail, culminating in the motel becoming uninhabitable and the city of Reno ordering its closure in January, 2025. An inspection of the property in July 2025 determined that the percent good of the improvements was 44%. This RCR represents the taxable value of the motel with the improvements at 44% complete.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	3,352,710	1,173,448	2,516,340	880,718

4280F23	028-276-30	VALDES, FERNANDO	2395 4TH ST	3	2000	-187.66	Land	89,500	31,325	89,500	31,325
Prepared by: Stacey Jackson Appraiser Reviewed by: Sean Moses Appraiser							Improvements	51,715	18,100	22,717	7,950
Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. According to news reports and verified by physical inspection done December 22, 2023, the single-family residence located on this parcel was severely damaged by fire on November 18, 2022. The damage rendered the residence uninhabitable for the remainder of the 2022/2023 roll year. For the 2023/2024 and 2024/2025 roll years we need to correct the percent complete to 40%. The building was showing the correct percent complete from the 2025/2026 roll year forward.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	141,215	49,425	112,217	39,275

4330F23	077-160-03	TUFFORD, AARON & CORRINNE	3900 MORNING DOVE RD	5	4400	-94.93	Land	110,700	38,745	110,700	38,745
Prepared by: Jeffrey Cronin Appraiser Reviewed by: Wendy Jackins Senior Appraiser							Improvements	163,460	57,211	155,057	54,269
Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 2,584 square feet of gross living area in error. Based on a field inspection done 1/23/2026, it was determined that the correct gross living area is 2,052 square feet. The proposed value represents this correction.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	274,160	95,956	265,757	93,014

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

Proposed tax change for 2022/2023 : -6,824.93

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4324F22	019-360-25	SARONIC INVESTMENTS LLC	3131 S VIRGINIA ST	1	1000	-6563.27	Land	1,565,640	547,974	1,565,640	547,974
Prepared by: Ken Johns Appraiser Reviewed by: Pete Kinne Senior Appraiser							Improvements	1,284,988	449,745	565,391	197,886
Submitted under NRS 361.768(3) Explanation: Overassessment due to destruction of property. On May 4th, 2021, a traffic accident destroyed a power pole in front of this motel, setting off an explosion in the motels interior electrical cabinet which caused a fire. As a result of the initial damage, other systems in the motel began to fail, culminating in the motel becoming uninhabitable and the city of Reno ordering its closure in January, 2025. An inspection of the property in July 2025 determined that the percent good of the improvements was 44%. This RCR represents the taxable value of the motel with the improvements at 44% complete.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	2,850,628	997,719	2,131,031	745,860



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ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2022/2023

Proposed tax change for 2022/2023 : -6,824.93 Page 5 of 5

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Table	Assessed	Table	Assessed	
4280F22	028-276-30	VALDES, FERNANDO	2395 4TH ST	3	2000	-173.76	Land	74,800	26,180	74,800	26,180
							Improvements	42,125	14,743	17,839	6,243
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	116,925	40,923	92,639	32,423
							Prepared by: Stacey Jackson Appraiser Reviewed by: Sean Moses Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. According to news reports and verified by physical inspection done December 22, 2023, the single-family residence located on this parcel was severely damaged by fire on November 18, 2022. The damage rendered the residence uninhabitable for the remainder of the roll year. Using November 18, 2022, as the date of damage, the proposed value represents the prorated improvement value through the date of destruction.				
4330F22	077-160-03	TUFFORD, AARON & CORRINNE	3900 MORNING DOVE RD	5	4400	-87.90	Land	90,000	31,500	90,000	31,500
							Improvements	145,044	50,765	137,290	48,051
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	235,044	82,265	227,290	79,551
							Prepared by: Jeffrey Cronin Appraiser Reviewed by: Wendy Jackins Senior Appraiser Submitted under NRS 361.768 Explanation: Overassessment due to factual error-existence. The single family residence located on this parcel was costed as 2,584 square feet of gross living area in error. Based on a field inspection done 1/23/2026, it was determined that the correct gross living area is 2,052 square feet. The proposed value represents this correction.				

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 _____, 2026

County Clerk

Chair
Washoe County Commission