



OFFICE OF WASHOE COUNTY ASSESSOR
CHRIS S. SARMAN

Exhibit A
May 26, 2026

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2025/2026

Proposed tax change for 2025/2026 : -70,768.32

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4420F25	402-020-30	CAP STORAGE VISTA LLC	3070 VISTA BLVD	4	2000	-67756.00	Land	694,024	242,908	694,024	242,908
Prepared by: Stacey Jackson Appraiser Reviewed by: Sean Moses Appraiser							Improvements	13,428,744	4,700,060	8,139,440	2,848,804
Submitted under NRS 361.765 Explanation: Overassessment due to clerical error. While adding a new storage building to the roll, we discovered that the existing building on the subject parcel had an incorrect heating type assigned. This error caused an overassessment. The value adjustments for the corrected heating type are shown above and are required to correct the 2025 assessment roll.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	14,122,768	4,942,968	8,833,464	3,091,712
4429F25	032-220-22	UNION PACIFIC RAILROAD COMPANY	1490 HYMER AVE	3	2000	-1189.64	Land	805,506	281,927	805,506	281,927
Prepared by: Jeffrey Cronin Appraiser Reviewed by: Wendy Jackins Senior Appraiser							Improvements	206,018	72,106	173,142	60,599
Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - existence. A demolition permit for an office structure at the subject property was finalized on June 13, 2017; however, the building was not removed from the assessment record at that time in error. This discrepancy was discovered in January 2026 during an aerial review of the property. Given the time elapsed since the demolition date, the subject improvement value will be corrected to reflect the removal of the structure for the current fiscal year (2025) and the three prior years (2024, 2023, and 2022), as statutorily allowable. The proposed value reflects the corrected improvement value for the 2025 roll year.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	1,011,524	354,033	978,648	342,526
4433F25	534-111-03	GEE LIVING TRUST, STEPHEN J	140 LEO DR	4	4000	-879.18	Land	123,300	43,155	123,300	43,155
Prepared by: Erica Bower Appraiser Reviewed by: Wendy Jackins Senior Appraiser							Improvements	112,112	39,239	0	0
Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - existence. A phone call with the owner of the property on 04/13/2026 confirmed the building had been demolished as of May of 2025. The proposed value represents the property land value with all improvements removed/demolished for the entirety of the 2025 roll year.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	235,412	82,394	123,300	43,155
4418F25	003-801-32	GLOSEN, KENYA B	550 MADELINE JANE LN	5	1000	-611.95	Land	78,400	27,440	78,400	27,440
Prepared by: Steven Wood Appraiser Reviewed by: Shannon Scott Senior Appraiser							Improvements	139,449	48,807	51,090	17,881
Submitted under NRS 361.768(3) Explanation: Overassessment due to partial destruction; according to the City of Reno permit #BLD26-00472E, News 2 Reno, and verified by physical inspection, the townhouse on this parcel was severely damaged by fire on December 12, 2024. This damage rendered the residence uninhabitable for the remainder of the 2024/2025 roll year and the entirety of the 2025/2026 roll year. The 2025/2026 proposed taxable improvement value of \$51,090 reflects a building completion of 35% and percent complete reductions made to some of the extra features.							Personal Property	0	0	0	0
							Exemption (minus)		(20,400)		(20,400)
							Total	217,849	55,847	129,490	24,921



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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4430F25	526-661-03	FOR NEVADA DEVELOPMENT LLC	6500 SPANISH SPRINGS RD	4	2000	-209.54	Land	1,333,860	466,851	1,333,860	466,851
							Improvements	149,677	52,386	106,209	37,173
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	1,483,537	519,237	1,440,069	504,024
Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - existence. A demolition permit issued for the structure was finalled on March 17, 2026. A field inspection on March 30, 2026, confirmed all improvements were gone. Using March 17, 2026 as the actual date of demolition as stated by the final inspection, the proposed value represents the prorated improvement value for the portion of the 2025 roll year the building existed.											
4384F25	001-352-07	PARKER, JAMES M & VIRGINIA R	3030 SLATER AVE	1	1000	-122.01	Land	113,700	39,795	113,700	39,795
							Improvements	69,025	24,158	29,836	10,442
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	182,725	63,953	143,536	50,237
Submitted under NRS 361.768 Explanation: Overassessment due to factual error - existence. According to the City of Reno permit #BLD26-00935E, the Reno Fire Department, and verified by physical inspection, the single family residence on this parcel was severely damaged by fire on March 9, 2025. This damage rendered the residence uninhabitable for the remainder of the 2024/2025 roll year and the entirety of the 2025/2026 roll year. The 2025/2026 proposed taxable improvement value of \$29,836 reflects a building completion of 35%.											

Prepared by: Harley Olson
Appraiser
Reviewed by: Wendy Jackins
Senior Appraiser

Prepared by: Steven Wood
Appraiser
Reviewed by: Shannon Scott
Senior Appraiser

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2024/2025

Proposed tax change for 2024/2025 : -1,539.72

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4429F24	032-220-22	UNION PACIFIC RAILROAD COMPANY	1490 HYMER AVE	3	2000	-860.13	Land	700,440	245,154	700,440	245,154
							Improvements	209,022	73,157	176,188	61,665
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	909,462	318,311	876,628	306,819
Submitted under NRS 361.768(3) Explanation: Overassessment due to factual error - existence. A demolition permit for an office structure at the subject property was finalized on June 13, 2017; however, the building was not removed from the assessment record at that time in error. This discrepancy was discovered in January 2026 during an aerial review of the property. Given the time elapsed since the demolition date, the subject improvement value will be corrected to reflect the removal of the structure for the current fiscal year (2025) and the three prior years (2024, 2023, and 2022), as statutorily allowable. The proposed value reflects the corrected improvement value for the 2024 roll year.											
4418F24	003-801-32	GLOSEN, KENYA B	550 MADELINE JANE LN	5	1000	-566.62	Land	69,500	24,325	69,500	24,325
							Improvements	143,287	50,150	66,416	23,245
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	212,787	74,475	135,916	47,570
Submitted under NRS 361.768(3) Explanation: Overassessment due to partial destruction; according to the City of Reno permit #BLD26-00472E, News 2 Reno, and verified by physical inspection, the townhouse on this parcel was severely damaged by fire on December 12, 2024. This damage rendered the residence uninhabitable for the remainder of the roll year. Using December 12, 2024 as the date of damage, the proposed improvement value represents the prorated value for the 164 days of the 2024/2025 roll year the building existed and/or was habitable.											

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

Prepared by: Steven Wood
Appraiser
Reviewed by: Shannon Scott
Senior Appraiser



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CHRIS S. SARMAN

Exhibit A
May 26, 2026

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2024/2025

Proposed tax change for 2024/2025 : -1,539.72 Page 3 of 4

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4384F24	001-352-07	PARKER, JAMES M & VIRGINIA R	3030 SLATER AVE	1	1000	-112.97	107,100	37,485	107,100	37,485	
Prepared by: Steven Wood Appraiser Reviewed by: Shannon Scott Senior Appraiser							Land				
Submitted under NRS 361.768							Improvements	68,233	23,881	49,741	17,409
Explanation: Overassessment due to factual error - existence. According to the City of Reno permit #BLD26-00935E, the Reno Fire Department, and verified by physical inspection, the single family residence on this parcel was severely damaged by fire on March 9, 2025. This damage rendered the residence uninhabitable for the remainder of the 2024/2025 roll year. Using March 9, 2025, as the date of damage, the proposed improvement value represents the prorated value for the 251 days of the 2024/2025 roll year the building existed and/or was habitable.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	175,333	61,366	156,841	54,894

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2023/2024

Proposed tax change for 2023/2024 : -538.85

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4429F23	032-220-22	UNION PACIFIC RAILROAD COMPANY	1490 HYMER AVE	3	2000	-538.85	630,396	220,639	630,396	220,639	
Prepared by: Jeffrey Cronin Appraiser Reviewed by: Wendy Jackins Senior Appraiser							Land				
Submitted under NRS 361.768(3)							Improvements	183,765	64,317	154,553	54,093
Explanation: Overassessment due to factual error - existence. A demolition permit for an office structure at the subject property was finalized on June 13, 2017; however, the building was not removed from the assessment record at that time in error. This discrepancy was discovered in January 2026 during an aerial review of the property. Given the time elapsed since the demolition date, the subject improvement value will be corrected to reflect the removal of the structure for the current fiscal year (2025) and the three prior years (2024, 2023, and 2022), as statutorily allowable. The proposed value reflects the corrected improvement value for the 2023 roll year.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	814,161	284,956	784,949	274,732

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2022/2023

Proposed tax change for 2022/2023 : -252.94

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED		
							Taxable	Assessed	Taxable	Assessed	
4429F22	032-220-22	UNION PACIFIC RAILROAD COMPANY	1490 HYMER AVE	3	2000	-252.94	542,841	189,994	542,841	189,994	
Prepared by: Jeffrey Cronin Appraiser Reviewed by: Wendy Jackins Senior Appraiser							Land				
Submitted under NRS 361.768(3)							Improvements	144,388	50,535	119,892	41,962
Explanation: Overassessment due to factual error - existence. A demolition permit for an office structure at the subject property was finalized on June 13, 2017; however, the building was not removed from the assessment record at that time in error. This discrepancy was discovered in January 2026 during an aerial review of the property. Given the time elapsed since the demolition date, the subject improvement value will be corrected to reflect the removal of the structure for the current fiscal year (2025) and the three prior years (2024, 2023, and 2022), as statutorily allowable. The proposed value reflects the corrected improvement value for the 2022 roll year.							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	687,229	240,530	662,733	231,956

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