



OFFICE OF WASHOE COUNTY ASSESSOR
CHRIS S. SARMAN

Exhibit A
August 25, 2026

ROLL CHANGE REQUESTS SECURED ROLL
TAX YEAR 2025/2026

Proposed tax change for 2025/2026 : -19,534.05

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RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION	TAX	ESTIMATED	CURRENT		PROPOSED		
				DISTRICT	DISTRICT	TAX \$ CHANGE	Taxable	Assessed	Taxable	Assessed	
4501F25	011-042-12	MP CORE PROPERTIES LLC	118 WEST ST	1	1001	-16490.10	Land	651,909	228,168	651,909	228,168
Prepared by: Jeff Lewis		Submitted under NRS 361.765					Improvements	3,523,463	1,233,212	2,236,184	782,664
Appraiser		Explanation: Overassessment due to clerical error. A remodel permit was issued in 2024 to convert the building from hotel use to apartments. The 2025 improvement value incorrectly included both the prior hotel use and the new apartment use. The proposed improvement value reflects the remodeled apartment building at 70% completion. This adjustment represents the change in value required to correct the error for the 2025 roll.					Personal Property	0	0	0	0
Reviewed by: Shannon Scott							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	4,175,372	1,461,380	2,888,093	1,010,832
4500F25	037-020-78	SPARKS HOTEL LLC	432 MARINA GATEWAY DR	4	2002	-2380.75	Land	2,626,513	919,280	867,016	303,455
Prepared by: Jeff Lewis		Submitted under NRS 361.765					Improvements	3,007,273	1,052,545	3,007,273	1,052,545
Appraiser		Explanation: Overassessment due to clerical error. This parcel was created in 2024 through a site split. In 2025, during construction of the hotel, the land units were incorrectly updated to 251,341, resulting in an incorrect land value. This RCR reflects the revised value after correcting the land units to the proper amount of 82,968.					Personal Property	0	0	0	0
Reviewed by: Shannon Scott							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	5,633,786	1,971,825	3,874,289	1,356,000
4498F25	036-282-15	MUNOZ, SHELLEY L	978 PINEWOOD DR	4	2000	-663.20	Land	103,200	36,120	103,200	36,120
Prepared by: Victor Garcia-Luna		Submitted under NRS 361.768(3)					Improvements	76,552	26,793	7,742	2,709
Appraiser		Explanation: Overassessment due to factual error - existence. According to various news outlets and verified by physical inspection, 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 for the portion of the 2025 roll year the building existed.					Personal Property	0	0	0	0
Reviewed by: Wendy Jackins							Exemption (minus)		(0)		(0)
Senior Appraiser							Total	179,752	62,913	110,942	38,829

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