



**OFFICE OF WASHOE COUNTY ASSESSOR**  
CHRIS S. SARMAN

Exhibit A  
June 23, 2026

**ROLL CHANGE REQUESTS SECURED ROLL**  
**TAX YEAR 2025/2026**

Proposed tax change for 2025/2026 : -4,504.65

Page 1 of 3

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	ESTIMATED TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable	Assessed	Taxable	Assessed
<b>4477F25 516-403-01</b>  Prepared by: Erica Bower Appraiser Reviewed by: Wendy Jackins Senior Appraiser	<b>516-403-01</b> FLOYD, RYAN L & JENNIFER M 5000 RHINE WINE DR	Submitted under NRS 361.768(3)  Explanation: Overassessment to factual due error - existence. The single family residence located on this parcel was damaged by a fire on August 30, 2024, the damage rendered the residence uninhabitable for the remainder of the 2024 fiscal year. The proposed 2025/2026 value represents the building value after decreasing the percent complete of the building to 80% to account for the fire destruction prior to build back.	4	2000	-2544.76	Land	142,500	49,875	142,500	49,875
						Improvements	401,391	140,486	328,025	114,808
						Personal Property	0	0	0	0
						Exemption (minus)		(0)		(0)
						Total	543,891	190,361	470,525	164,683
<b>4452F25 010-460-22</b>  Prepared by: Steven Wood Appraiser Reviewed by: Shannon Scott Senior Appraiser	<b>010-460-22</b> YARBROUGH, ERIC G & TANYA M 1328 JONES ST	Submitted under NRS 361.768(3)  Explanation: Overassessment due to factual error - existence. According to the City of Reno permit #BLD25-10588E, News 2 Reno, a conversation with the homeowner, and verified by physical inspection, the townhome on this parcel was severely damaged by fire on August 20, 2024. This damage rendered the residence uninhabitable for the remainder of the 2024/2025 roll year and under construction for the entirety of the 2025/2026 roll year. The 2025/2026 proposed taxable improvement value of \$32,583 reflects a building completion of 44% and percent complete reductions made to some of the extra features.	1	1000	-703.31	Land	146,250	51,188	146,250	51,188
						Improvements	82,227	28,779	32,583	11,404
						Personal Property	0	0	0	0
						Exemption (minus)		(0)		(0)
						Total	228,477	79,966	178,833	62,592
<b>4464F25 140-113-02</b>  Prepared by: Ludivina Barragan Personal Property Auditor Appraiser Reviewed by: Alasdair Holwill Senior Appraiser	<b>140-113-02</b> BENDLE, RUSTYN C & SANDRA S 14330 RIATA CIR	Submitted under NRS 361.768(3)  Explanation: Overassessment due to factual error - existence. According to local news and verified by physical inspection, the single-family residence located on this parcel was severely damaged by fire on February 11, 2026. The damage rendered the residence uninhabitable for the remainder of the roll year. Using February 11, 2026, as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2025 roll year the building existed.	2	4000	-555.45	Land	150,000	52,500	150,000	52,500
						Improvements	182,825	63,988	114,778	40,172
						Personal Property	0	0	0	0
						Exemption (minus)		(0)		(0)
						Total	332,825	116,488	264,778	92,672
<b>4438F25 538-221-14</b>  Prepared by: Victor Garcia-Luna Appraiser Reviewed by: Wendy Jackins Senior Appraiser	<b>538-221-14</b> KOSKI, DOUGLAS M et al 11568 ANTHEM DR	Submitted under NRS 361.765  Explanation: Overassessment due to factual error-existence. The pool, pool cover, pool heater and concrete decking on this parcel was valued at 100% complete for the 2025-26 roll year in error. Based on a review of inspections and a phone call with the owner, it was determined that the swimming pool was actually 90% complete while the other items were at 0% complete. This roll change request would correct the 2025-26 tax roll to reflect the actual percent complete of the improvements as July 1, 2025.	4	4000	-325.56	Land	181,350	63,473	181,350	63,473
						Improvements	899,930	314,975	861,315	301,460
						Personal Property	0	0	0	0
						Exemption (minus)		(0)		(0)
						Total	1,081,280	378,448	1,042,665	364,933



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

**4434F25 005-114-17** CERDA, TRENA L 654 BELDON WAY 1 1000 -278.57

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

Submitted under NRS 361.768(3)

Explanation: Overassessment due to destruction. According to the City of Reno permit #BLD26-05767E, the City of Reno Fire Department, and verified by physical inspection, the single-family residence on this parcel was severely damaged by fire on July 10, 2025. This damage rendered the residence uninhabitable for the remainder of the 2025/2026 roll year. Using July 10, 2025 as the date of damage, the proposed taxable improvement value represents the prorated value for the nine days of the 2025/2026 roll year the building existed and/or was habitable, as well as reductions made to some of the extra features affected.

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Land	113,700	39,795	113,700	39,795
Improvements	52,498	18,374	3,948	1,381
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
<b>Total</b>	<b>166,198</b>	<b>58,169</b>	<b>117,648</b>	<b>41,176</b>

**4472F25 028-471-08** MCCUTCHEON TRUST, DEBORAH A 3305 DELNA DR 4 2000 -97.00

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 May 12, 2026, the single-family residence located on this parcel was severely damaged by fire on March 19, 2026. The damage rendered the residence uninhabitable for the remainder of the roll year. Using March 19, 2026, as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2025 roll year the building existed.

Land	95,900	33,565	95,900	33,565
Improvements	58,229	20,380	42,413	14,844
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
<b>Total</b>	<b>154,129</b>	<b>53,945</b>	<b>138,313</b>	<b>48,409</b>

**ROLL CHANGE REQUESTS SECURED ROLL**  
**TAX YEAR 2024/2025**

Proposed tax change for 2024/2025 : -3,505.79

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

**4477F24 516-403-01** FLOYD, RYAN L & JENNIFER M 5000 RHINE WINE DR 4 2000 -2470.64

Prepared by: Erica Bower  
Appraiser  
Reviewed by: Wendy Jackins  
Senior Appraiser

Submitted under NRS 361.768(3)

Explanation: Overassessment to factual due error - existence. On August 30, 2024 the single family residence located on this parcel was damaged by a fire. The damage rendered the residence uninhabitable for the remainder of the roll year. Using August 30, 2024, as the date of damage, the proposed value represents the prorated improvement value for the portion of the 2024 roll year the building existed.

	<u>CURRENT</u>		<u>PROPOSED</u>	
	<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>
Land	124,800	43,680	124,800	43,680
Improvements	403,714	141,299	96,419	33,746
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
<b>Total</b>	<b>528,514</b>	<b>184,979</b>	<b>221,219</b>	<b>77,426</b>

**4452F24 010-460-22** YARBROUGH, ERIC G & TANYA M 1328 JONES ST 1 1000 -651.21

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

Submitted under NRS 361.768(3)

Explanation: Overassessment due to factual error- existence. According to the City of Reno permit #BLD25-10588E, News 2 Reno, a conversation with the homeowner, and verified by physical inspection, the townhouse on this parcel was severely damaged by fire on August 20, 2024. This damage rendered the residence uninhabitable for the remainder of the roll year. Using August 20, 2024 as the date of damage, the proposed improvement value represents the prorated value for the 50 days of the 2024/2025 roll year the building existed and/or was habitable.

Land	142,290	49,802	142,290	49,802
Improvements	82,984	29,044	13,106	4,587
Personal Property	0	0	0	0
Exemption (minus)		(0)		(0)
<b>Total</b>	<b>225,274</b>	<b>78,845</b>	<b>155,396</b>	<b>54,389</b>



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Proposed tax change for 2024/2025 : -3,505.79

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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>ESTIMATED TAX \$ CHANGE</u>	<u>CURRENT</u>		<u>PROPOSED</u>		
							<u>Taxable</u>	<u>Assessed</u>	<u>Taxable</u>	<u>Assessed</u>	
4438F24	538-221-14	KOSKI, DOUGLAS M et al	11568 ANTHEM DR	4	4000	-383.94	175,950	61,583	175,950	61,583	
Prepared by: Victor Garcia-Luna Appraiser		Submitted under NRS 361.768									
Reviewed by: Wendy Jackins Senior Appraiser		Explanation: Overassessment due to factual error-existence. The pool, pool cover, pool heater and concrete decking on this parcel were at 100% complete for the 2024-25 roll year in error. Based on a review of inspections and a phone call with the owner, it was determined that the swimming pool was actually 80% complete while the other items were at 0% complete. This roll change request would correct the 2024-25 tax roll to reflect the actual percent complete of the improvements as July 1, 2024.									
							Land	175,950	61,583	175,950	61,583
							Improvements	902,005	315,701	857,517	300,130
							Personal Property	0	0	0	0
							Exemption (minus)		(0)		(0)
							Total	1,077,955	377,284	1,033,467	361,713

**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