

ASSESSMENT LIST

WASHOE COUNTY, NEVADA

2012 - 2013

Nevada state law (NRS 361.300) requires that this list will be printed and delivered throughout the county. This will cost the taxpayers of Washoe County approximately \$41,000.

Copies of the 2012/2013 tax roll are available for viewing at the Washoe County Assessor's office and at all Washoe County Libraries. It is also available for viewing on our website, www.washoecounty.us/assessor. The Washoe County Assessor's office is located at 1001 East Ninth Street, Reno, Nevada.

JOSHUA G. WILSON, Assessor
1001 E. NINTH STREET
RENO, NV. 89512
www.washoecounty.us/assessor

EXPLANATION OF ASSESSMENT LIST

Name -Owner on Assessor's records as of December 10, 2011.
"et al" after a name indicates that there is more than one owner.
"TR" after a name indicates that there is a Trust or Trustees.

PARCEL -Assessor's Parcel Number (APN).

YR -Year that area was last reappraised.

LAND -Assessed value of the land.

BLDGS -Assessed value of the buildings and other structures.

PERS -Assessed value of the personal property attached to the real property assessment list.

QUESTIONS AND ANSWERS ABOUT YOUR ASSESSMENT

What is the function of the Assessor's Office?

The role of the Assessor's Office is to estimate property values. We do not set the tax rate nor do we collect taxes. But, by law, we must discover all taxable property in the County and appraise its value. We then compute 35% of that appraised value to determine its assessed value. The appraised value must not exceed its most probable sales price in a competitive market, and the land and improvement values must be determined correctly.

How often can your assessed value change?

Annually. Each year, all properties will either be reappraised or their previous assessed value will be factored using factors established or approved by the Nevada Tax Commission.

What if you disagree with the assessed values on either your land or buildings or total property?

When the tax roll is completed each December, assessment notices are sent to all taxpayers. If you have a question, you may call the Assessor's Office or come in and talk to an appraiser. If we are unable to resolve your problem, you may appeal the values of your land, buildings, or total property to the County Board of Equalization. If you are still not satisfied, you may appeal to the State Board of Equalization, and thereafter, through the Court System. Any of these bodies may adjust your assessed value.

Appeals to the County Board of Equalization must be filed at the Assessor's Office no later than January 15th. If January 15 falls on Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

How is the tax rate set?

Your tax rate is established in the spring of each year by the Nevada Tax Commission from budgets submitted by local government entities such as City of Reno, City of Sparks, Washoe County, Fire Protection Districts, School Districts and others. Services provided by these governmental bodies are a result of those budgets, and questions about government services should be directed to these agencies and not to the Assessor's Office nor to the Board of Equalization.

How are taxes collected?

Taxes are collected by the County Treasurer based on tax bills sent out in July of each year. All questions on taxes paid should be directed to that office (775)328-2510.

TAX CAP

Nevada Revised Statute (NRS) 361.471 through 361.4735 provides a partial abatement of ad valorem taxes by applying a 3% cap on the tax bill of the owner's primary residence (single-family residence, townhouse, condominium, mobile or manufactured home). Only one property may be selected in the state of Nevada as a primary residence. Some rental dwellings that meet the low income rent limits may also qualify for a 3% cap on the tax bill.

A higher cap, determined yearly as set forth in NRS 361.4722, on the tax bill may be applied to residences that are not owner occupied, vacant land, commercial properties, business personal property, aircraft, etc.

Increases in value due to new construction, new parcels or property that has a change in the actual or authorized use will not qualify for either cap for this fiscal year but may receive the 3% or the higher cap effective the following year. **The Tax Cap applies to your tax bill. It is not a "cap" on assessed value.**

For a summary of the data used to value your property, please visit our website at: www.washoecounty.us/assessor
Click on "Property Assessment Data." Then click on "Go To Search Page." Enter your parcel number or address and go to "Parcel Summary" link.

For questions about your appraisal:

Real Estate Appraisal: 328-2233
Personal Property Appraisal:
Commercial: 328-2213
Aircraft: 328-2210
Manufactured/Mobile Homes: 328-2210

TAX EXEMPTIONS

Nevada offers tax exemptions to persons meeting certain requirements such as: Surviving Spouses, Blind Persons, Veterans and Disabled Veterans.

These exemptions can be applied to real property, personal property (mobile home, etc.) or used to reduce your vehicle privilege tax. The tax dollar amount of the exemption varies depending on the taxing district in which you live.

The State of Nevada also has special exclusions for certain charitable organizations, pollution control, radioactive fallout shelters, renewable resource heating and cooling systems, and residential construction to remove architectural barriers for handicapped persons.

Who is eligible for a "Surviving Spouse Exemption"?

This exemption applies to any Surviving Spouse who is a bona fide resident of the State of Nevada. To receive this exemption the Surviving Spouse must bring a copy of the death certificate to the Assessor's Office when initially applying for the exemption and sign an affidavit.

Who is considered to be qualified for the "Blind Exemption"?

The Blind Exemption is available to bona fide residents of the State of Nevada with visual acuity that does not exceed 20/200 in the better eye when corrected, or whose field of vision subtends an angle of 20 degrees or less. To qualify for this exemption, it is necessary to furnish a doctor's statement that the above requirements are met and sign an affidavit.

What are the requirements for a "Veteran's Exemption"?

The Veteran's Exemption is applicable to an honorably discharged veteran of the Armed Forces of the United States who is a bona fide resident of the State of Nevada and who has served a minimum of ninety (90) days of qualified active duty. Certain active duty personnel may also qualify. For information about qualified active duty periods, please call (775)328-2277.

What qualifies a veteran for the "Disabled Veteran's Exemption"?

The Disabled Veteran's Exemption is provided for veterans who have a permanent service connected disability of at least 60%. The amount of exemption is dependent upon the degree of disability incurred.

To apply for the exemption, you must be a bona fide resident of the State of Nevada and furnish copies of your discharge or separation papers and documentation of the percentage of service connected disability from the Veteran's Administration.

The Surviving Spouse of a Disabled Veteran who was eligible for this exemption at the time of death may also be eligible to receive an exemption.

A veteran may dedicate his/her exemption, or a portion thereof, to the construction and maintenance of veteran's homes in Nevada. For more information contact the Nevada Office of Veterans' Services at (775)688-1653.

When should I apply for an exemption?

For an exemption to be used on real property, the application must be made on or before June 15 preceding the fiscal year the taxes are payable. For real property acquired after June 15 and before July 1 the filing deadline is July 5th. If the exemption is to be applied to personal property or a motor vehicle, the exemption card may be signed anytime on or before the dates such taxes are due. Exemption amounts may change each year based on the consumer price index (CPI).

Other important phone numbers:

Exemptions/Property Tax Cap/
General Property Info: 328-2277
Treasurer's Office (Tax bills/collections) 328-2510