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Roll Change Request 2018-2019
RCR 1-1 through 1-95
Correction to Valuation 361.345

We request that the Washoe County Board of Equalization make the following changes in valuation for the properties on the attached spreadsheet.

For the 2018/2019 tax year, parcels in the IGAF neighborhood were appraised using the sales comparison method with sales that took place prior to July 1, 2017. The Washoe County Assessor's Office received information on sales that took place after the lien date and that would support a lower value.

As a result, these recent land sales within this area were reviewed. Based on the review of these sales, it was determined that the taxable value of these properties exceeded their full cash value. According to NRS 361.227 sec 5; the computed taxable value of any property must not exceed its full cash value. Therefore, based on this analysis, the base land value should be reduced to \$105,000. This will prevent taxable values from exceeding full cash value. For a summary of all the properties affected by this recommendation, please see RCR 1-1 through 1-95 attached hereto.

Prepared by: Al Holwill, Appraiser

Reviewed by: Mike Gonzales, Senior Appraiser

RCR Number	APN	NBC	TVImps	TVLand	TVTotal	Rec TVImps	Rec TVLand	Rec TVTotal
RCR 1-1	055-371-01	IGAF	2433	120750	123183	2433	110250	112683
RCR 1-2	055-371-02	IGAF	2433	57500	59933	2433	52500	54933
RCR 1-3	055-371-03	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-4	055-371-04	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-5	055-371-11	IGAF	665563	120750	786313	665563	110250	775813
RCR 1-6	055-371-13	IGAF	1680746	115000	1795746	1680746	105000	1785746
RCR 1-7	055-371-14	IGAF	1242543	115000	1357543	1242543	105000	1347543
RCR 1-8	055-371-19	IGAF	545733	115000	660733	545733	105000	650733
RCR 1-9	055-371-20	IGAF	725857	115000	840857	725857	105000	830857
RCR 1-10	055-372-04	IGAF	590864	57500	648364	590864	52500	643364
RCR 1-11	055-372-05	IGAF	2433	57500	59933	2433	52500	54933
RCR 1-12	055-372-06	IGAF	2433	57500	59933	2433	52500	54933
RCR 1-13	055-372-07	IGAF	2433	57500	59933	2433	52500	54933
RCR 1-14	055-373-01	IGAF	557352	115000	672352	557352	105000	662352
RCR 1-15	055-373-02	IGAF	433049	115000	548049	433049	105000	538049
RCR 1-16	055-373-03	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-17	055-373-04	IGAF	689729	115000	804729	689729	105000	794729
RCR 1-18	055-373-05	IGAF	730636	115000	845636	730636	105000	835636
RCR 1-19	055-374-01	IGAF	653115	115000	768115	653115	105000	758115
RCR 1-20	055-374-02	IGAF	634807	115000	749807	634807	105000	739807
RCR 1-21	055-374-03	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-22	055-374-04	IGAF	667328	115000	782328	667328	105000	772328
RCR 1-23	055-374-05	IGAF	556424	115000	671424	556424	105000	661424
RCR 1-24	055-374-06	IGAF	496876	115000	611876	496876	105000	601876
RCR 1-25	055-374-07	IGAF	528075	115000	643075	528075	105000	633075
RCR 1-26	055-375-01	IGAF	716470	115000	831470	716470	105000	821470
RCR 1-27	055-375-02	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-28	055-375-03	IGAF	681939	115000	796939	681939	105000	786939
RCR 1-29	055-375-04	IGAF	611102	115000	726102	611102	105000	716102
RCR 1-30	055-375-05	IGAF	1077612	115000	1192612	1077612	105000	1182612
RCR 1-31	055-376-01	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-32	055-376-02	IGAF	574378	115000	689378	574378	105000	679378
RCR 1-33	055-376-03	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-34	055-382-11	IGAF	2433	57500	59933	2433	52500	54933
RCR 1-35	055-382-12	IGAF	2433	57500	59933	2433	52500	54933
RCR 1-36	055-382-13	IGAF	46525	60375	106900	46525	55125	101650
RCR 1-37	055-382-14	IGAF	2433	57500	59933	2433	52500	54933
RCR 1-38	055-383-01	IGAF	96122	115000	211122	96122	105000	201122
RCR 1-39	055-383-02	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-40	055-383-03	IGAF	698318	115000	813318	698318	105000	803318
RCR 1-41	055-383-04	IGAF	666943	115000	781943	666943	105000	771943
RCR 1-42	055-383-05	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-43	055-383-06	IGAF	667307	115000	782307	667307	105000	772307
RCR 1-44	055-383-07	IGAF	594858	115000	709858	594858	105000	699858
RCR 1-45	055-384-01	IGAF	598428	115000	713428	598428	105000	703428
RCR 1-46	055-384-02	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-47	055-384-03	IGAF	690129	115000	805129	690129	105000	795129
RCR 1-48	055-384-04	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-49	055-385-01	IGAF	2433	120750	123183	2433	110250	112683
RCR 1-50	055-391-01	IGAF	31498	115000	146498	31498	105000	136498
RCR 1-51	055-391-02	IGAF	580439	115000	695439	580439	105000	685439

RCR 1-52	055-391-03	IGAF	652180	115000	767180	652180	105000	757180
RCR 1-53	055-391-04	IGAF	444129	115000	559129	444129	105000	549129
RCR 1-54	055-391-05	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-55	055-391-06	IGAF	662486	115000	777486	662486	105000	767486
RCR 1-56	055-391-07	IGAF	568486	115000	683486	568486	105000	673486
RCR 1-57	055-391-08	IGAF	1027411	115000	1142411	1027411	105000	1132411
RCR 1-58	055-391-09	IGAF	551061	115000	666061	551061	105000	656061
RCR 1-59	055-392-04	IGAF	2433	57500	59933	2433	52500	54933
RCR 1-60	055-392-05	IGAF	2433	57500	59933	2433	52500	54933
RCR 1-61	055-393-01	IGAF	719797	103500	823297	719797	94500	814297
RCR 1-62	055-394-01	IGAF	436763	115000	551763	436763	105000	541763
RCR 1-63	055-394-02	IGAF	480399	115000	595399	480399	105000	585399
RCR 1-64	055-394-03	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-65	055-394-04	IGAF	591887	115000	706887	591887	105000	696887
RCR 1-66	055-394-05	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-67	055-394-06	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-68	055-395-01	IGAF	870657	115000	985657	870657	105000	975657
RCR 1-69	055-395-02	IGAF	770773	115000	885773	770773	105000	875773
RCR 1-70	055-395-03	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-71	055-395-04	IGAF	589810	115000	704810	589810	105000	694810
RCR 1-72	055-401-04	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-73	055-401-05	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-74	055-401-06	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-75	055-401-07	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-76	055-401-08	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-77	055-401-11	IGAF	2433	109250	111683	2433	99750	102183
RCR 1-78	055-412-01	IGAF	772598	115000	887598	772598	105000	877598
RCR 1-79	055-412-02	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-80	055-412-03	IGAF	450279	115000	565279	450279	105000	555279
RCR 1-81	055-412-04	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-82	055-412-05	IGAF	1022687	115000	1137687	1022687	105000	1127687
RCR 1-83	055-412-06	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-84	055-412-07	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-85	055-412-08	IGAF	1216063	115000	1331063	1216063	105000	1321063
RCR 1-86	055-421-01	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-87	055-421-02	IGAF	652163	115000	767163	652163	105000	757163
RCR 1-88	055-421-03	IGAF	736666	115000	851666	736666	105000	841666
RCR 1-89	055-421-04	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-90	055-421-05	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-91	055-421-06	IGAF	995358	115000	1110358	995358	105000	1100358
RCR 1-92	055-421-07	IGAF	2433	115000	117433	2433	105000	107433
RCR 1-93	055-421-08	IGAF	425055	115000	540055	425055	105000	530055
RCR 1-94	055-421-09	IGAF	2433	57500	59933	2433	52500	54933
RCR 1-95	055-421-10	IGAF	791030	97750	888780	791030	89250	880280