

ASSESSOR'S EVIDENCE



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

ROLL CHANGE REQUEST
WASHOE COUNTY, NEVADA
MICHAEL E. CLARK, COUNTY ASSESSOR
P O BOX 11130 RENO NV 89520-0027

RCR # 1957F18

2018 SECURED ROLL

INCREASE

OWNER 1: STEWART, MICHAEL B
ADDRESS: 250 CHISM ST
RENO NV 89503

DATE: DECEMBER 26, 2018

ESCAPING TAXATION 361.769

WE REQUEST THAT THE **WASHOE COUNTY BOARD OF EQUALIZATION** MAKE THE FOLLOWING CHANGES IN VALUATION ON THE PROPERTY SHOWN BELOW:

PARCEL # 071-060-22 **TAX DISTRICT:** 9000 **SITUS ADDRESS:** 61500 STATE ROUTE 447
COMMISSION DISTRICT: 5

	CURRENT VALUE		PROPOSED VALUE		DIFFERENCE IN VALUE	
	TAXABLE	ASSESSED	TAXABLE	ASSESSED	TAXABLE	ASSESSED
LAND	8,127	2,844	8,127	2,844	0	0
IMPROVEMENTS	36,583	12,804	130,131	45,545	93,548	32,741
PERSONAL PROP	0	0	0	0	0	0
EXEMPTION (MINUS)		(0)		(0)		0
TOTAL	44,710	15,649	138,258	48,389	93,548	32,741
NEW LAND	0	0	0	0	0	0
NEW CONSTRUCTION	0	0	0	0	0	0

EXPLANATION:

Underassessment due to escaping taxation. Manufactured/mobile home was converted from personal property to real property prior to June 30th, 2018. This conversion was reported, per NRS 361.244, through an Affidavit under Document #4786859. Additionally, the property was not placed on the unsecured roll for the subject fiscal year. The request herein amends the taxable value and corrects the record for the 2018/2019 fiscal year.

Prepared by: Chris Sarman, Appraiser

Reviewed by: Steve Clement, Senior Appraiser

TAX AMOUNT: 486.96

CURRENT ABATEMENT STATUS: 100% High Cap

PROPOSED ABATEMENT STATUS: No Change

Assessor Ex # 1 Date 2-27-19
APN 071-060-22
Number of Pages 11

Washoe County Board of Equalization
Appeal Summary Page - Secured Roll

Hearing # RCR 1957F18
Hearing Date 02/27/2019
Tax Year 2018

APN: 071-060-22
Owner of Record: STEWART, MICHAEL B
Property Address: 61500 STATE ROUTE 447
Square Feet (Inc Finished Bsmt) 2,640
Built / WAY: 2000
Parcel Size: 18.06 AC

Description / Location: The property is located at Empire Farms which is near Empire, NV. The parcel consists of approximately 18 acres with an improved residence that was recently converted from personal property (mobile/manufactured) to real property.

2018/19 Taxable Value:	Land:	\$8,127
	Improvements:	\$135,175
	Total:	<u>\$143,302</u>
	Taxable Value / SF	\$54

Sales Comparison Approach:	Indicated Value Range	\$200,000
	Indicated Value Range / SF	\$76

Conclusions: The owner filed an affidavit on 2/19/18 with the Nevada Manufactured Housing Division to convert the residential improvement from personal property to real property. Please see attached Document #4786859 for reference. The conversion resulted in an increased improvement value. The evidence within supports the change and/or increase. Based on an affidavit that was voluntarily filed by the owner to convert property, the statutory costing of the improvements and the overall valuation of taxable value in relation to full cash value, it is recommended that this Roll Change Request be approved.

RECOMMENDATION: Approve / Uphold



RESIDENTIAL (SFR)

WASHOE COUNTY BOARD OF EQUALIZATION

	TAXABLE VALUE	ASSESSED VALUE
LAND:	\$8,127	\$2,844
IMPROVEMENTS:	\$135,175	\$47,311
TOTAL:	\$143,302	\$50,156

Txble
\$/SF
\$54

HEARING: RCR 1957F18
DATE: 02/27/2019
TIME:
TAX YEAR: 2018/2019
VALUATION: Roll Change

OWNER: STEWART, MICHAEL B

SUBJECT

APN	Location	Land	Area	Sq Feet	GAR	FIN BSMT	UNFIN BSMT	QC	STRY	Beds	Baths Full/Half	Built WAY	Sale Date	Sale Price	Sale \$/SF
071-060-22	61500 STATE ROUTE 447	18.06	AC	2,640	840			R30	SINGLE	3	2	2000			

IMPROVED SALES

SALE #	APN	Location	Land	Area	Sq Feet	GAR	FIN BSMT	UNFIN BSMT	QC	STRY	Beds	Baths Full/Half	Built	Sale Date	Sale Price	Sale \$/SF
IS-1	079-440-19	1950 ARGONAUGHT WAY	14.11	AC	2,495	720			R40	SINGLE	4	2 1/1	2000	03/09/2017	\$337,500	\$135
IS-2	077-250-07	6600 QUAKING ASPEN RD	87.37	AC	2,638	864			R35	SINGLE	4	2 1/0	2006	07/29/2016	\$369,000	\$140
IS-3	077-340-10	5000 WAYSIDE RD	52.79	AC	2,536	Add			R40	SINGLE	3	2 1/1	2000	05/16/2016	\$330,000	\$130

RECOMMENDATIONS/COMMENTS:

The sales provided within this analysis are similar in that they include similarly sized and aged residences that were converted mobile/manufactured homes. In addition, they all have large lots. Primary variance includes the location and quality class. All sales are located within the superior rural areas of Antelope/Palomino Valley and have a slightly higher quality.

Overall, sales should be adjusted downward due to their superiorities. The following adjusted values provides for the required consideration.

IS-1 = -40% (location & QC) = \$202,500 and/or \$81/sf
IS-2 = -45% (location, size & QC) = \$202,950 and/or \$77/sf
IS-3 = -45% (location, size & QC) = \$181,500 and/or \$72/sf

Estimated full cash value of the subject is \$200,000 and/or 76/sf.

PREPARED BY: CHRIS SARMAN

REVIEWED BY: STEVE CLEMENT

Situs & Keyline Description:
61500 STATE ROUTE 447, WASHOE COUNTY
PM 2510
LT 4

Owner & Mailing Address:
STEWART, MICHAEL B
250 CHISM ST
RENO, NV 89503

WASHOE COUNTY APPRAISAL RECORD 2018

APN: 071-060-22

Card 1 of 1
Bld. 1-1

Tax District: 9000

printed: 02/25/2019 ACTIVE

6507.26

KBBZ - RURAL - NORTHERN WASHOE



VALUATION HISTORY										PARCEL VALUE SUMMARY										Database		Roll Year		Prior % Complete		% Complete	
Roll Year	Taxable Land	Land New	Taxable Improvements	Improvement New	Total Taxable	Total Assessed	Primary Valuation	Building Level Cost	Exemption	Flags	Type	Value	Cap Code	Eligible for Form?	Low Cap Percentage	Parcel Map	NC / C	New Land	New Sketch								
2018 FV	8,127	0	36,593	0	44,716	15,649	Building Value	92,654																			
2017 FV	9,752	0	36,592	0	46,344	16,220	Extra Feature Value	27,477																			
2016 FV	9,752	0	37,264	0	47,016	16,456	Land Value	9,127																			
2015 FV	9,752	0	36,919	0	46,671	16,335	Taxable Value	138,258																			
2014 FV	9,752	0	36,578	0	46,330	16,216	Exemption	0																			
2013 FV	11,215	0	36,440	0	47,655	16,686																					
2012 FV	11,215	0	36,362	0	47,577	16,652																					
2011 FV	6,500	0	34,239	0	40,739	14,259																					
2010 FV	18,500	0	41,104	0	59,604	20,896																					
2009 FV	26,520	0	41,823	0	68,343	23,920																					
2008 FV	30,300	3,195	41,351	0	72,151	25,253																					
2007 FV	27,848	0	37,593	3,167	65,442	22,905																					

BUILDING DETAILS				BUILDING FEATURES AND ADJUSTMENTS				BUILDING SUB-AREAS				BUILDING COST SUMMARY									
Type	Code	Description	Category	Units	Code	Description	Yr Blt	Units	Cost New	Tot Lump Sum Adj	Sub Area-RCN	% Incomplete	% Depreciation	\$ Dep & Inc	Obsr/Other Adj	Sub Area DRC	Additive DRC	Total DRC	Override	Cost Code	
Occupancy	006	Manufactured	Base Appliance From MS	1	MBH	MOBILE HOME MAIN LIVING AREA		2,640	114,180												
Story/Frame	MHT	MH Real Prop -	Bedrooms	3																	
Quality	30	Mobile Home	Bath - Full	2																	
Year Built	2000	WAY	%Comp	Year of Addn/Remodel																	
2000	2000	100																			

BUILDING CHARACTERISTICS				EXTRA FEATURES, ADDITIVES, AND ADJUSTMENTS													
Category	Code	Type	%	Quality	Bld #	Length	Width	Units	Unit Price	Year Built	Roll Year	% Comp	RCN	% Good	DRC	Override Value	Notes
Base	1	MS FLOOR ADJ	100	30	1-1	0	0	1000	5.52	2002		100	5,522	76.0	4,196		
Ext. Wall	3	HARDBOARD ON	100	30	1-1	0	0	840	28.47	2000		100	23,919	73.0	17,461		
Heating Type	1	FA - FORCED	100	30	1-1	0	0	1	2,596.00	2000		100	2,596	73.0	1,895		
Mobile Home	2	COMP SHINGLE	100	30	1-1	0	0	104	45.55	2002		100	4,737	76.0	3,600		
Seismic	1	SEISMIC FRAME	100	30	1-1	0	0	1	10,601.00	2000		100	10,601	73.0	7,739		
MBH Wall	3	MODERATE -	100	30	1-1	0	0	212	16.71	2000	2018	100	3,543	73.0	2,586		

LAND VALUE		DOR Code		Neighborhood		Land Size		Unit Type		Taxable Value		Land Notes	
#	Code	Description	Zone	Units	Unit Type	Sub Type	Unit Price	Influence 1 Code	Influence 2 Code	%	%	%	%
1	230	Mobile Home: Personal	GR	18.06	AC		250.00	NT	1.80			8,127	WTR/PWR/SZ

This information is for use by the Washoe County Assessor for assessment purposes only.

* Added converted mobile/mod to real property record for pp

WASHOE COUNTY APPRAISAL RECORD 2018

APN: 071-060-22

Card 1 of 1

Bld. 1-1

Tax District: 9000

printed: 10/30/2018

ACTIVE

6507.26

KBBZ - RURAL - NORTHERN WASHOE



Y110 23/10/18 18/10/18

BUILDING PERMITS

Date	Permit #	Description	Amount	Status	% Comp	Last Visit/Appr/Results	Notes
03/10/2018	MHC-3202622	MH		0 Inc	0	06/21/18 CSS Inc	NFEA

SALES/TRANSFER INFORMATION

Grantor	Document	Date	LUC	Verif	Terms	Sales	Notes
HANNEMAN, ELTON &	3455324	10/25/2006	230	2D		250,000	
	2379624	09/13/1999	120	3B	3B	30,000	S SVL-VERIFIED EMPLOYER

#	Bld	Date	User ID	Activity Notes
2	0-0	10/18/2016	rlope	REXT BY CSS - 10/14/2016
3	0-0	11/16/2015	sjack	REXT BY CSS - OCTOBER, 2015
4	0-0	11/05/2015	sjack	REXT BY CSS - OCTOBER, 2015
5	1-1	10/31/2013	csarm	REXT KBBZ IMPROVEMENT LINE DONE 10/31/2013 BY REVIEWED-NO CHGS ON IMP
6	1-1	10/31/2012	csarm	REXT KBCZ IMPROVEMENT LINE DONE 10/31/2012 BY REVIEWED-NO CHGS ON IMP
7	0-0	08/03/2012	csarm	AERL - PICTOMETRY REVIEW
8	1-1	11/20/2011	csarm	REXT KBCZ IMPROVEMENT LINE DONE 11/20/2011 BY REVIEWED-NO CHGS ON IMP
9	1-1	10/05/2010	kjohn	REXT KBCZ IMPROVEMENT LINE DONE 10/05/2010 BY REVIEWED-NO CHGS ON IMP
10	1-1	10/05/2009	kjohn	REXT NBC - KBAF IMPROVEMENT LINE DONE 10/05/2009 BY REVIEWED-NO CHANGES

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CSS

BRIAN SANDOVAL
Governor

CJ MANTHE
Director

STATE OF NEVADA



STEVE AICHROTH
Administrator

Department of Business & Industry
NEVADA HOUSING DIVISION, MANUFACTURED HOUSING

RECEIVED

MAR 12 2018

WASHOE COUNTY ASSESSOR

REAL PROPERTY NOTICE

Date: 03/10/2018
Subject: MANUFACTURED/MOBILE HOME CONVERSION
Year: 2000
Make: CHAMPION HOME BUILDERS CO PARK RIVER
Serial #: 160098307688ABC
Owner: STEWART, MICHAEL B
Lienholder:

PPID: 3202622
APN: 071-060-22
Address: 61500 State Route 447
Reno, NV 89510
Taxes Paid: Yes

The above manufactured/mobile home has been converted to real property on the division's records. This will serve as written verification from the Manufactured Housing Division to the assessor of WASHOE County that the conversion has been completed and that:

- ☒ This unit was not subject to a security interest.
- ☐ The previous holder of a security interest in this unit has released their interest.
- ☐ This division has no knowledge that the new holder of a security interest, as shown on the Affidavit, Conversion of Manufactured/Mobile Home to Real Property has consented to the conversion as the Affidavit form does not provide for that consent.
- ☐ The holder of a security interest as shown on the Real Property Notice is the same holder of a security interest previously shown on the Certificate of Ownership.

■ 1830 E. College Pkwy, Suite #120, Carson City, Nevada 89706
□ 3300 W. Sahara Ave., Suite #320, Las Vegas, Nevada 89102

Phone (775) 684-2940; Fax (775) 684-2949
Phone (702) 486-4135; Fax (775) 486-4309

320 2622

COUNTY OF WASHOE

Assessor's Parcel # 071-060-22

DOC #4786859

02/09/2018 01:30:10 PM

Electronic Recording Requested By
FIRST CENTENNIAL - RENO (MAIN OF

Washoe County Recorder

Lawrence R. Burtness

Fee: \$38.00 RPTT: \$0

Page 1 of 2

**AFFIDAVIT
CONVERSION OF
MANUFACTURED/MOBILE HOME
TO REAL PROPERTY
NRS 361.244**

PART I TO BE COMPLETED BY APPLICANT: MANUFACTURED/MOBILE HOME INFORMATION

1. Owner/Buyer name MICHAEL B. STEWART

☐ AND

☐ OR

☐ JT WROS

2. Owner of land (if leased) N/A

3. Physical location of manufactured/mobile home 61500 STATE ROUTE 447, RENO, NV 89510

4. Manufactured/mobile home description: Manufacturer CAMPION HOME BUILDERS Model PARK RIVER

Model Year 2000 Serial # 160098307688ABC Length 66' Width 40'

5. New lienholder:

Name NONE

Address _____

PART II LAND OWNER SIGNATURE (If real property is leased in accordance with NRS 361.244.1.B)

As the owner of the real property listed at _____, I,
_____ consent to the conversion of the above described manufactured
home from personal property to real property.

SIGNATURE-OWNER/BUYER

DATE

SIGNATURE-OWNER/BUYER

DATE

PRINT NAME

PRINT NAME

STATE OF NEVADA, COUNTY OF _____

This affidavit was acknowledged before me on _____, 20____ by _____

Person(s) appearing before notary _____

Notary Public

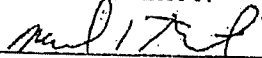
Signature of notarial officer _____

ASSESSOR'S PARCEL # 071-060-22

PART III OWNER/BUYER SIGNATURE(S)

The undersigned, as owner(s)/buyer(s) of the above described manufactured/mobile home and real property (unless leased as indicated in Part II and financed in accordance with NRS 361.244.1.B), affirm that the home has been installed in accordance with all state and local building codes and agree(s) to the conversion of the above described home to real property, understanding that any liens or encumbrances on the unit may become a lien on the land.


ALL DOCUMENTS RELATING TO THE MANUFACTURED/MOBILE HOME AS PERSONAL PROPERTY MUST BE SURRENDERED TO THE MANUFACTURED HOUSING DIVISION. THIS CONVERSION IS NOT VALID UNTIL ISSUANCE OF A "REAL PROPERTY NOTICE". THE MANUFACTURED/MOBILE HOME WILL THEN BE PLACED ON THE SUCCEEDING TAX ROLL AS REAL PROPERTY.

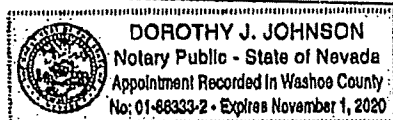
<u></u>	<u>2/7/18</u>	_____ SIGNATURE-OWNER/BUYER	_____ DATE	_____ SIGNATURE-OWNER/BUYER	_____ DATE
<u>MICHAEL B. STEWART</u>		_____ PRINT NAME		_____ PRINT NAME	
_____ SIGNATURE-OWNER/BUYER	_____ DATE	_____ SIGNATURE-OWNER/BUYER	_____ DATE	_____ SIGNATURE-OWNER/BUYER	_____ DATE
_____ PRINT NAME		_____ PRINT NAME		_____ PRINT NAME	

STATE OF NEVADA, COUNTY OF WASHOE


This affidavit was acknowledged before me on FEBRUARY 7, 2018 by
MICHAEL B. STEWART

Person(s) appearing before notary

 Notary Public
Signature of notarial officer



ENDORSEMENT REQUIRED BY COUNTY ASSESSOR WHERE MOBILE HOME IS SITUATED THAT PERSONAL PROPERTY TAXES ARE PAID IN FULL FOR THE CURRENT FISCAL YEAR PER NRS 361.244.

 2/9/2018 FOR TAX YEAR 2017/2018
Signature of County Assessor Date 3202622
LYNN SATO
Print Name

WHEN RECORDED MAIL TO:

NAME:

ADDRESS/ CITY/ STATE/ ZIP:

DISTRIBUTION:

ORIGINAL TO MANUFACTURED HOUSING DIV.
COPY TO LIENHOLDER OR OWNER/BUYER

rev 09/13

CERTIFICATE OF ORIGIN FOR A MANUFACTURED HOME



Champion Home Builders Co.

DATE: 09/15/1999

INVOICE NO. 016-07688

SERIAL NO. 18-00-983-0/688A/B/C

YEAR: 2000

BRAND NAME: PARK RIVER

NO. WHEELS: 30

NO. AXLES: 15

SHIPPING WEIGHT: 84,110

SERIES OR MODEL: PA983-N

DESCRIPTION: 66' X 40' 3-BR TRIPLE 2 BATH

DATE OF MANUFACTURE: 09/03/1999

WIDTH: 40' 0"

LENGTH: 66' 0"

OTHER DATA: 66X40

I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new manufactured home described above is the property of the said company, firm or corporation and is transferred on the above date and under the Invoice Number indicated to the following distributor or dealer, NAME OF DISTRIBUTOR, DEALER, ETC.

EMPIRE GROUP, INC.
EMPIRE GROUP, INC.
SR 447 RODEO CREEK ROAD
P.O. BOX 40
EMPIRE, NV 89405

It is further certified that this was the first transfer of such new manufactured home in ordinary trade and commerce.

Champion Home Builders Co.

BY

(SIGNATURE OF AUTHORIZED REPRESENTATIVE)

(AGENT)

P.O. Box 190

Weiser, ID 83672

CITY STATE

C-000052012

486-4135

RANGE 22 EAST

RANGE 23 EAST

TOWNSHIP 30 NORTH

TOWNSHIP
30 1/2
NORTH

COUNTY

TO EMPIRE
& GERLACH

ROUTE 447

STATE VALLEY

PERSHING

TO NIXON

Assessor's Map Number

071-06

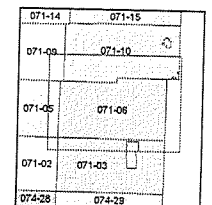
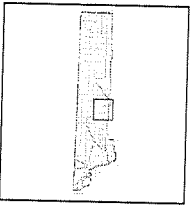
STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
Joshua G. Wilson, Assessor

1001 East Ninth Street
Building D
Reno, Nevada 89512
(775) 328-2231



Miles
0 0.25 0.5 0.75 1

1 inch = 5,280 feet



created by: TWT 10/21/2009

last updated: TWT 11/12/2010

area previously shown on map(s)

NOTE: This map was prepared for the use of the Washoe County Assessor for assessment and illustrative purposes only. It does not represent a survey of the premises. No liability is assumed as to the sufficiency or accuracy of the data delineated hereon.

