

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

FRIDAY	<u>8:30 A.M.</u>	FEBRUARY 16, 2007
TUESDAY	<u>8:30 A.M.</u>	FEBRUARY 20, 2007
WEDNESDAY	<u>8:30 A.M.</u>	FEBRUARY 21, 2007

PRESENT – FEBRUARY 16, 2007:

Steven Sparks, Chairman*
Pat McAlinden, Vice Chair
James Covert, Member
John Krolick, Member
Gary Schmidt, Member

Amy Harvey, County Clerk
Nancy Parent, Chief Deputy County Clerk
John Bartlett, Deputy District Attorney

The Board convened in the Washoe County Administration Complex, Health Department Conference Room B, 1001 E. 9th Street, Reno, Nevada. Chairman Sparks called the meeting to order.

07-13E CHANGE IN LEGAL COUNSEL AND RESIGNATION OF CHAIRMAN SPARKS

Before the Board conducted any business noted on the agenda, Chairman Sparks read a letter dated February 15, 2007 from District Attorney Richard Gammick to Chairman Sparks and placed it on file with the Clerk. The letter explained that John Bartlett, a tax attorney based in Carson City, had been retained by the District Attorney's office to advise the Board of Equalization for the remainder of the month due to conflict of interest issues between the District Attorney's office and the Board of Equalization. Chairman Sparks then read his letter of resignation, effective immediately. The resignation letter, dated February 16, 2007 and addressed to Robert Larkin, Chairman of the Washoe County Commission, was placed on file with the Clerk.

***8:42 a.m.** Chairman Sparks left the meeting.

8:43 a.m. The Board recessed.

8:59 a.m. The Board reconvened with four members present.

ROLL CALL

Vice Chair McAlinden assumed the gavel and the Chief Deputy Clerk called the roll as follows:

Pat McAlinden, Vice Chair

James Covert, Member

John Krolick, Member

Gary Schmidt, Member

Amy Harvey, County Clerk

Nancy Parent, Chief Deputy County Clerk

John Bartlett, Legal Counsel

SWEARING IN OF THE ASSESSOR'S STAFF

No additional appraisers were present to be sworn in.

07-14E CONSOLIDATION OF HEARINGS

Vice Chair McAlinden suggested that petitions filed by the Village League to Save Incline Assets, Inc., as listed on the agenda, be consolidated into three groups: (1) Non-Tahoe properties, (2) Tahoe commercial properties, and (3) Tahoe Residential properties.

Suellen Fulstone, Attorney for the Village League, indicated that the League had withdrawn its representation of the Non-Tahoe properties and the Tahoe commercial properties. She stated that Hamid and Shahrzad Najafi, the owners of five commercial properties, had retained separate legal counsel and requested a continuance.

Member Schmidt expressed his concern that the Board of County Commissioners had provided no alternates to the Board of Equalization and had appointed Member Covert late in the process. He believed that there was an inherent disadvantage to appellants who might have to appear before less than a full Board and suggested those requesting a continuance should be granted one on that basis.

Member Covert asked Ms. Fulstone if legal counsel for the Najafi properties had been notified of the hearings. Ms. Fulstone responded that the Najafis had retained counsel within the last day or two and there had been insufficient time for their representative to prepare.

Member Covert pointed out that hearings for the Najafi properties were agendized for February 16, 20 and 21, 2007 and the Board could hear their appeal on any of the three days.

Josh Wilson, County Assessor, stated that there were concerns with some of the petitions based on duplicate filings and filings by previous property owners. Vice Chair McAlinden noted that she had reviewed the petitions and that specific questions would be brought up for discussion before decisions were made for each consolidated group. Member Schmidt pointed out that petitions could be removed from consolidation as necessary.

On motion by Member Covert, seconded by Member Schmidt, which motion duly carried, Vice Chair McAlinden ordered that petitions filed by the Village League to Save Incline Assets, Inc., as listed on the agenda for February 16, 20 and 21, 2007, would be consolidated and heard in four groups: (1) Non-Tahoe properties, (2) Tahoe commercial properties, (3) Tahoe residential properties, and (4) Najafi commercial properties.

07-15E NON-TAHOE PROPERTIES – PETITIONS FILED BY VILLAGE LEAGUE TO SAVE INCLINE ASSETS, INC

HEARING NO. 612 – MICHAEL P & CAROLYN L GINDER TR – PARCEL NO. 220-021-06:

Nancy Parent, Chief Deputy Clerk, stated that the Petitioners, Michael and Carolyn Ginder, had withdrawn their authorization to be represented by the Village League to Save Incline Assets, Inc. and their hearing was to be agendized for a later date.

HEARING NOS. 613 AND 614

Petitions for Review of Assessed Valuation were received from the Petitioners listed below, protesting the taxable valuation on land located in Reno, Washoe County, Nevada.

Cori Delguidice, Appraiser III, and Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of each subject property and submitted the following documents into evidence for each property:

Exhibit I, Assessor's fact sheets including comparable sales, maps and subjects' appraisal records.

Exhibit II, Assessor's packet dated February 8, 2007 with attachments A through J discussing legal issues.

Vice Chair McAlinden asked if there was anyone in attendance wishing to appear for hearing numbers 613 and 614, and there was no response.

Ms. Delguidice and Mr. Lopez referred to Exhibit I substantiating that the Assessor's taxable land value did not exceed full cash value for each of the subject properties.

Member Schmidt asked if there were any letters or other communications submitted by any of the Petitioners. Nancy Parent, Chief Deputy Clerk, and Mr. Lopez verified that no documents in addition to the petitions had been received from either of the Petitioners.

Member Covert expressed his extreme displeasure at receiving four boxes of documents the day before the hearing, observing that there was no possible way for him to adequately review the documents. He requested that this volume of documents required the data to be in his hands at least one week before the hearing date. Member Schmidt and Vice Chair McAlinden agreed with Member Covert.

Member Covert asked the Assessor's office to read their recommendations. County Assessor Josh Wilson read from Exhibit I, asking the Board to uphold the Assessor's value on both properties as they were not subject to any of the contested methodologies in the Nevada Supreme Court decision.

Mr. Wilson commented that he had previously forwarded email correspondence to Chairman Sparks, through the Clerk's office, asking that the consolidated hearings be scheduled later in the month, but that his request was rejected. He pointed out that many of the Assessor's evidence packets would not be looked at individually since the focus would be on overriding legal arguments for the consolidated groups of hearings. Mr. Wilson noted that there were time and staffing constraints related to physically producing the quantity of documents required for the consolidated hearings.

Member Covert and Mr. Wilson discussed the process and deadlines involved in preparing the information given to the Board. Mr. Wilson indicated there had been little correspondence between the Board, the Clerk and the Assessor regarding the most expedient and efficient manner in which to give this information to the Board. Member Covert hoped that could be addressed in the future. A discussion ensued regarding the organization of the four boxes of paperwork provided to each member of the Board. Suellen Fulstone, attorney for the Village League to Save Incline Assets, Inc., added that she would be providing an additional 10-11 boxes of material to be placed into evidence on behalf of the approximate 950 petitioners that she was representing.

In response to a question by Member Schmidt, Mr. Wilson stated that none of the disputed methodologies had been used in the appraisal of these two parcels and that a factor had been applied. He further clarified that none of the disputed methodologies had been used to adjust the sales used to determine the factor and neither of the properties were located in Incline Village. Mr. Wilson noted that the Assessor's office analyzed 723 sales to determine the Area One factor of 1.15 where both parcels were located. A 1.0 factor was applied to Parcel No. 152-462-25, located in Arrow Creek, because that area had already reached its statutory threshold of 0.35.

Member Krolick clarified with the Clerk's office that both property owners had been properly notified of today's hearing.

Member Schmidt commented that the appellants had written on their appeal forms that the properties were not assessed in accordance with the Nevada Tax Commission regulations and property assessments had been found by the courts to be unconstitutional. He pointed out that no evidence was presented to support that allegation and the Assessor's office had presented testimony to the contrary.

Based on the Finding that the taxable value did not exceed full cash value, as evidenced by the Assessor's Exhibits, on motion by Member Krolick, seconded by Member Schmidt, which motion duly carried, it was ordered that the taxable value of the land on the following parcels for the 2007/08 Roll be upheld:

HEARING NO.	PETITIONER(S)	PARCEL NO.
613	Verna M & Richard C Bercik	142-323-16
614	Barbara A Stromquist, Tr	152-462-25

9:35 a.m. Member Schmidt temporarily left the meeting.

07-16E **TAHOE COMMERCIAL PROPERTIES – PETITIONS FILED BY VILLAGE LEAGUE TO SAVE INCLINE ASSETS, INC.**

HEARING NOS. LT-795, LT-796, LT-797, LT-826 AND LT-1035

Petitions for Review of Assessed Valuation were received January 16, 2007 from Hamid and Shahrzad S. Najafi, as listed below, protesting the taxable valuation on land located in Incline Village, Washoe County, Nevada.

Nancy Parent, Chief Deputy Clerk, pointed out that she had received information from Suellen Fulstone, attorney for the Village League to Save Incline Assets, Inc., indicating that a Mr. Rogers had been retained to represent the Najafis. Ms. Parent stated that a copy of the email communication between she and Mr. Rogers had been provided to the Board.

Vice Chair McAlinden moved to continue the Najafi properties to a future date, to be determined by the County Clerk's office. Member Covert suggested that these properties be heard on February 20 or 21 rather than being agendized for a new date, since the agenda already covered a three-day period. Assistant District Attorney John Bartlett confirmed that it was within the discretion of the Vice Chair to hear the properties at any time during the three days already agendized. Mr. Bartlett asked Ms. Fulstone if she had authorization from the Najafis or Mr. Rogers to ask for the continuance and she responded that she did. Vice Chair McAlinden amended her previous motion.

9:38 a.m. Member Schmidt returned to the meeting.

On motion by Vice Chair McAlinden, seconded by Member Covert, which motion duly carried with Member Schmidt abstaining, it was ordered that the petitions filed for the following parcels could be heard at the discretion of the Vice Chair at any time on February 20 or February 21, 2007 as already agendized. The Clerk's office was authorized to notify the Petitioners' attorney.

HEARING NO.	PETITIONER(S)	PARCEL NO.
LT-795	Hamid & Shahrzad S Najafi	130-081-15
LT-796	Hamid & Shahrzad S Najafi	130-081-16
LT-797	Hamid & Shahrzad S Najafi	130-081-17
LT-826	Hamid & Shahrzad S Najafi	130-180-04
LT-1035	Hamid & Shahrzad S Najafi	132-211-19

A discussion ensued about posting and notice requirements for possible dates should additional meetings become necessary.

HEARING NOS. LT-941, LT-1031, LT-1033, AND LT-1043

Vice Chair McAlinden identified the following Petitioners as having withdrawn their authorization to be represented by the Village League to Save Incline Assets, Inc: parcel number 132-211-04/hearing number LT-1033/850 Tanager Street LLC; 131-121-34/hearing number LT-941/Harold Drive LLC; 132-202-09/hearing number LT-1031/800 Southwood Partners LLC; and 132-232-15/hearing number LT-1043/Incline Business Park LLC. Suellen Fulstone, attorney for the Village League, stated that she had withdrawals from other commercial property petitioners as well.

Vice Chair McAlinden observed that she had reviewed all of the petitions and, since some of the property owners were limited liability corporations, she had questions about whether the petitions were appropriately authorized. Member Covert stated his understanding that an individual would have to be a duly appointed officer of a corporation or have a power of attorney in order to sign the petitions. He noted that no documentation was available with the petitions. John Bartlett, Assistant District Attorney, confirmed Member Covert's understanding.

Ms. Fulstone stated that she had no further information available to her and explained the mandate of the Village League was to represent residential real properties. She indicated the commercial property petitioners had been advised some weeks ago that the Village League could not represent them before the Board of Equalization.

In response to a question by Member Covert, Mr. Bartlett read from NRS 361.362, "at the time that a person files an appeal on behalf of the owner of a property, the person shall provide to the County Board or State Board, as appropriate, written

authorization from the owner of the property that authorized the person to file the appeal concerning the assessment.”

Vice Chair McAlinden asked if there were any petitioners or representatives in attendance who wished to speak on behalf of these petitions and received no response. Assessor Josh Wilson asked that his office be allowed to submit their hearing evidence packets into the record for all of the Tahoe Commercial properties and made the recommendation that the Assessor’s taxable land values be upheld. Member Covert suggested that those petitions not having evidence of proper authorization should be excluded from being heard. Mr. Bartlett stated that it appeared the petitioners had failed to perfect their appeals.

Member Schmidt agreed with that direction, noting that the petitioners would have appeal rights.

On motion by Member Covert, seconded by Member Schmidt, which motion duly carried, Vice Chair McAlinden ordered that petitions filed for the following parcels, having no petitioner or representative to provide evidence at the hearing, be removed from consideration at this hearing for failure to effect proper authorization to file the appeal as the owner or the owner’s representative:

HEARING NO.	PETITIONER(S)	PARCEL NO.
LT-941	Harold Drive, LLC	131-121-34
LT-1031	800 Southwood Partners, LLC	132-202-09
LT-1033	850 Tanager Street, LLC, EtAl	132-211-04
LT-1043	Incline Business Park, LLC	132-232-15

HEARING NOS. LT-800, LT-827, LT-943, LT-1032, LT-1036, LT-1037, LT-1038, LT-1039, LT-1040, LT-1041 AND LT-1042

Petitions for Review of Assessed Valuation were received from the Petitioners listed below, protesting the taxable valuation on land located in Incline Village, Washoe County, Nevada.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of each subject property and submitted the following documents into evidence for each property:

Exhibit I, Assessor’s Fact Sheets including comparable sales, maps and subject’s appraisal records.

Exhibit II, Assessor’s packet dated February 8, 2007 with attachments A through J discussing legal issues.

Vice Chair McAlinden received no response upon announcing the name of each petitioner listed below and asking if there was anyone in attendance wishing to speak on behalf of any of the petitions.

Mr. Lopez stated that, based on comparable sales, the taxable value did not exceed full cash value and the property was equalized with similarly situated properties and improvements within Washoe County. He asked the Board to uphold the Assessor's taxable values.

Member Schmidt inquired about the commercial status of the properties, observing that some appeared to have residential designations. Mr. Lopez stated that some of the properties could be duplexes or other types of multifamily units, as well as office buildings, retail, industrial and so forth. Nancy Parent, Chief Deputy Clerk, indicated that the Clerk's office had prepared the list of commercial properties for the agenda, looking at the petitions, the zoning and use codes used by the Assessor's office, and the list of those who had been notified by the Village League that they must seek other representation. Member Covert asked if the properties were all non-owner occupied. Ms. Parent and Mr. Lopez both stated that they had no such knowledge.

Member Schmidt asked if any of the methodologies declared unconstitutional by the Nevada Supreme Court were used in the appraisal process for any of the properties. Mr. Lopez identified hearing numbers LT-800, LT-941 and LT-943 as having received the 1.15 factor for residential property approved by the Nevada Tax Commission. Member Schmidt noted that the three identified properties included zoning categories of low-density urban and high-density suburban. He clarified with Mr. Lopez that the balance of the properties had other types of commercial zoning codes. Member Schmidt asked if there was anything in the Nevada Supreme Court decision that applied to commercial properties and Mr. Lopez answered there was not. Member Schmidt and Mr. Lopez clarified that a factor of 1.0, (meaning no adjustment), had been applied to the commercial properties. Vice Chair McAlinden pointed out that hearing number LT-941 was included in the previous motion to deny the hearing for failure to perfect the petition.

Based on the evidence presented by the Assessor's office and the comments on the petitions, Member Schmidt moved to adjust the taxable value on the land for hearing numbers LT-800 and LT-943 to that of the 2002/03 taxable value and to uphold the Assessor's taxable value for the land for hearing numbers LT-827, LT-1032, LT-1036, LT-1037, LT-1038, LT-1039, LT-1040, LT-1041 and LT-1042. Member Krolick seconded the motion.

Member Covert stated that he could not support the motion for hearing numbers LT-800 and LT-943 as there was no direct evidence presented for those petitions.

On call for the question, the motion failed on a 2-2 vote, with Member Covert and Vice Chair McAlinden voting "no."

Member Schmidt stated that he would not support a motion to uphold the Assessor's recommendation on the two residential properties.

Member Covert moved to uphold the Assessor's recommendation to uphold the taxable value of the land for hearing numbers LT-800, LT-827, LT-943, LT-1032, LT-1036, LT-1037, LT-1038, LT-1039, LT-1040 LT-1042 and LT-1041. Vice Chair McAlinden seconded the motion.

Member Schmidt stated that he would support the motion for what he considered to be the commercial properties but not for LT-800 and LT-943, which appeared to be residential. Vice Chair McAlinden and Member Schmidt discussed whether the properties were residential or commercial. Mr. Wilson clarified that the two properties in question had been included in the Board's decision the previous year to roll back taxable values to 2002/03 and the Assessor's office did consider them to be residential. He suggested that the Board move the two properties to the consolidated hearing for the Tahoe residential properties.

Member Covert's motion was amended as follows:

On motion by Member Covert, seconded by Vice Chair McAlinden, which motion duly carried, it was ordered that the petitions filed by the Village League to Save Incline Assets, Inc. for the following parcels be unconsolidated from the commercial property group and heard as agendized with the consolidated group of Tahoe residential properties:

HEARING NO.	PETITIONER(S)	PARCEL NO.
LT-800	Bohn Living Trust	130-082-19
LT-943	Rosalie Baclet	131-133-07

Based on the Findings that the taxable value did not exceed full cash value, as evidenced by the Assessor's Exhibits, it was further ordered that the taxable value of the land on the following parcels for the 2007/08 Roll be upheld:

HEARING NO.	PETITIONER(S)	PARCEL NO.
LT-827	Guy A & Joann L Fortier, Tr	130-180-29
LT-1032	Mesa, LLC	132-203-01
LT-1036	Mission Viejo Properties II	132-211-23
LT-1037	David P & Susan G Marelich, Tr	132-222-15
LT-1038	David P & Susan G Marelich, Tr	132-222-21
LT-1039	Richard A & Janice M Fiore, Tr, EtAl	132-231-12
LT-1040	Waldman Investments, Inc.	132-231-20
LT-1041	Waldman Investments, Inc.	132-232-08
LT-1042	Waldman Investments, Inc.	132-232-09

10:28 a.m. The Board recessed briefly.

10:43 a.m. The Board reconvened with four members present.

07-17E **TAHOE RESIDENTIAL PROPERTIES – PETITIONS FILED BY VILLAGE LEAGUE TO SAVE INCLINE ASSETS, INC.**

Nancy Parent, Chief Deputy Clerk, and Jaime Delleria, Deputy Clerk, read the parcel numbers for the 958 properties included in the consolidated hearing for Tahoe residential properties filed by the Village League to Save Incline Assets, Inc.

11:32 a.m. Member Schmidt temporarily left the meeting while parcel numbers were being read.

11:38 a.m. Member Covert temporarily left the meeting while parcel numbers were being read.

11:39 a.m. Member Covert returned to the meeting.

11:40 a.m. Member Schmidt returned to the meeting.

11:45 a.m. Member Schmidt temporarily left the meeting while parcel numbers were being read.

11:58 a.m. Member Schmidt returned to the meeting.

12:10 p.m. The Board recessed for lunch.

1:02 p.m. The Board reconvened with four members present.

Vice Chair McAlinden said she had questions on petitions that she wanted clarified. She said an example was Hearing LT-136, Three Oaks Partnership, APN 122-060-06. She indicated she could not read the signature of the individual who signed as owner. She asked if the Assessor or the County Clerk could address who the owner was of Three Oaks Partnership.

Josh Wilson, Assessor, indicated the Data Management Division searched the Nevada Secretary of State's website on Limited Liability Corporations (LLC's) and/or corporations to see if any of the organization's principals signed the petition. He stated he had a list of owners the Assessor's Office felt no longer owned the properties and did not have the authority to file a petition. He indicated Three Oaks Partnership was not on his list, which led him to believe the person signing the petition checked out on the Secretary of State's web site. He believed the Board wanted petitioners to file that information along with the petition based on earlier actions, but his office would proceed as the Board deemed fit.

Member Covert said if an individual signed a document on behalf of a legal entity, that individual needed to provide their title to indicate to anyone reading the document that they had that authority. John Bartlett, Legal Counsel, agreed that whoever signed for an entity should clarify that they were signing as a representative of that entity.

Mr. Wilson explained the Assessor's Office accepted the appeal forms and then forwarded them to the Clerk's Office. He encouraged placing any questionable hearings on the agenda for the first day of scheduled hearings for next year, so these kinds of issues could be addressed prior to their scheduled hearing.

Suellen Fulstone, Attorney representing the Village League to Save Incline Assets, Inc., explained these were not petitions filed by the Village League but petitions signed by owners designating the Village League to represent them. She felt the Three Oaks Partnership petition should be given the benefit of the doubt that whoever signed it was the owner. She did not feel during this hearing was the time to suggest the owner should have signed differently. She indicated she could try to go back and get additional validation if there was an issue regarding the signature. She discussed her understanding of the Taxpayer Bill of Rights and the Bill of Rights adopted by the Assessor's Office.

Member Schmidt addressed how he felt the signature lines on the petition could be confusing to someone signing for a corporation or an LLC. He suggested adding a print name line to the petition because he had trouble reading most of the signatures, but any changes to the petition would have to be changed by the State Tax Commission.

Vice Chair McAlinden stated her concern was how could the Board know if the signature was that of an owner if the title of the LLC or corporation did not contain that person's name.

Member Covert said this issue was important because this could end up in a court of law. He said the case would be lost if the signer on the petition was determined not to be an authorized representative.

Ms. Fulstone asked for clarification on the type of verification the Board wanted. Vice Chair McAlinden replied they wanted the name of the person signing the petition and their relationship with the partnership.

Vice Chair McAlinden said the petition for Hearing No. LT-144, Patricia Ross L TR etal, was signed by Gayle Leventhal Trustee. Jane Fitzgerald, No. 64 Crystal Shores West, said she lived in the same condominium development as Patricia Ross and Gayle Leventhal who were sisters. She stated Patricia Ross had been very ill recently.

Vice Chair McAlinden asked if there was a way to find out the names of all the people who were eligible to sign on these petitions for those marked etal or trust.

Mr. Wilson said petitions presented with etal's were verified that whoever signed the petition was an owner. He indicated he had a couple of petitions he wanted to discuss, but beyond those his office was comfortable with ownership information.

Mr. Wilson next discussed Hearing No. LT-159 – Thomas M. & Susan K. Sperry. He indicated the parcel number on the appeal form was 122-113-13, which was what was agendized for today. He explained the Sperry's had never owned that parcel but did own APN 122-113-05, which matched the address the Sperry's wrote on the petition.

Vice Chair McAlinden asked if this was a clerical error that the Board could correct. Mr. Wilson replied he did not know if the Board could change the agenda and hear a parcel that was not listed on the agenda.

Rigo Lopez, Senior Appraiser, indicated the Assessor's Office presentation was based on the APN number put on the appeal, which was obviously wrong.

Vice Chair McAlinden asked if Legal Counsel had an opinion on changing the parcel number.

Mr. Wilson felt that needed to be answered by procedure. He stated the Assessor's Office used to handle the agendas and they contacted the owners when there were issues. He said because of being accused over the last few years of trying to influence the Board or the Petitioners in some unknown manner; the Assessor's Office had been accepting the appeals, logging them into the system, and forwarding them to the Clerk's Office while making the Clerk aware of the issues on certain properties like this one. He felt it was uncertain at this time whose responsibility it was to contact the property owner.

Vice Chairman McAlinden said she was asking because some petitions with an incorrect parcel number were caught and corrected by placing a note on the petition indicating the right APN.

Member Schmidt said the Open Meeting Law stated the agenda must be clear and concise regarding the matters to be heard so that a reasonable person would not be misinformed or would not understand. He said there were three identifications on that particular parcel. He stated the APN was off by two digits, but the appeal form had the correct address. He said the Board's action would be final if it was heard and no one objected within a 60-day period. He said if someone objected, they would have to file an Open Meeting Law complaint that it was not clear to them regarding what was being heard today. He indicated he was comfortable with moving forward and making that adjustment.

Member Covert asked if the address or the parcel number ruled if they did not match. Mr. Wilson replied he did not know if one took precedence over the other. He stated the Assessor's Office tried to afford taxpayers every opportunity to appeal their

property, and he had no objection to hearing the Sperry's appeal in this consolidated hearing using the correct APN.

John Bartlett, Legal Counsel, said it was okay to correct the APN.

Vice Chair McAlinden said for Hearing LT-159, Thomas M. & Susan K. Sperry, the correct parcel number was 122-113-05, which was being corrected by the Board because the Petitioners put the wrong APN on their petition.

Mr. Wilson stated Hearing No. LT-493, Robert C. & Linda D. Robins TR, APN 125-181-17, were not the owners of record because they sold the property on August 13, 2004. He stated he did not feel they had the right to appeal on behalf of the current owners because there was no authorized representation to do so.

Member Schmidt asked if that was a fee simple title transfer rather than a contract sale or other type transaction. Mr. Wilson replied he did not have that information in front of him. He said the ownership was verified by looking at the recorded deeds filed at the Recorder's Office.

In response to Member Schmidt, Mr. Wilson replied the Assessor's Office verified transfers and updated its records periodically.

Mr. Wilson indicated it was up to the Board to deal with this petition, which was clearly not filed on behalf of the current owner. He said his understanding was appeals filed before this Board must be filed by the owner or someone authorized by the owner.

In response to Vice Chair McAlinden, Mr. Bartlett replied Nevada Revised Statute (NRS) 361.362 supported removing this petition from consideration.

Vice Chair McAlinden asked if either Robert C. or Linda D. Robins or their representative were in the audience. She received no response.

On motion by Member Covert, seconded by member Schmidt, which motion duly carried, Vice Chair McAlinden ordered that the petition for Hearing No. LT-493, Robert C. & Linda D. Robins TR, APN 125-181-17, be removed from the consolidation and from any further consideration for this tax year for lack of proof of ownership.

Mr. Wilson said Byron Gehring signed the petition for Hearing No. LT-265, 762 Lakeshore, APN 122-201-18, but he sold the property on November 20, 2006.

Vice Chair McAlinden asked if Mr. Gehring or his representative was in the audience. She received no response.

In response to Member Schmidt, Mr. Wilson said 762 Lakeshore never owned the parcel, but that was who Mr. Gehring put on the petition as the owner of the property. He indicated there was no signature on the petition of the current owners.

Ms. Parent clarified that the agenda was based upon the petition filed. She explained no assumptions were made by the Clerk's Office regarding ownership or anything else.

Mr. Wilson provided the following list of appeals that were filed by owners who had sold the property in addition to the one discussed above:

Agenda Page No.	Hearing No.	APN	<u>Petitioner</u>	Date Sold
7	LT-317	122-530-09	O'Brien, Alberta P.	October 12, 2006
8	LT-333	123-071-29	Fisher, Michael A	December 12, 2006
12	LT-477	125-163-10	Riersgard, Daryl & Rebecca	March 6, 2006
12	LT-489	125-173-04	Bydash, Caryl A TR	June 15, 2006
14	LT-573-DUP	125-443-12	Reed, Phillip K & Gina P (Petition filed by previous and current owners. This is the previous owner.)	August 31, 2006
16	LT-641	126-082-49	Joseph, Anthony B & Anne M	October 21, 2005
18	LT-706	127-073-09	Barrie, Fred P	October 13, 2006
19	LT-750	127-450-08	Antinori, Ronald R & Susan M	Sold to Karen M McDonald
21	LT-962	131-212-02	Homola, Jeffery & Susan	March 23, 2006
22	LT-889	130-312-16	Chowvilla LLC (No record of Chowvilla, the current owner is CP Properties.)	Ms. Fulstone to check.
22	LT-902-DUP	131-012-22	Holderer, Gayle (Current owner, 908 Driver LLC, has its own hearing no. Ask duplicate be removed.)	January 20, 2006
26	LT-1052-DUP	131-252-31	Ernesto, Anthony R (Current owner filed an appeal, Hearing LT-1051. Ask duplicate be removed.)	July 12, 2001

Vice Chair McAlinden questioned the ownership for Hearing No. LT-1052-DUP, APN 132-252-47, which was on the agenda as APN 132-252-31. Ms. Parent replied the correct APN 132-252-31 was indicated on a post-it note attached to the original petition, and the Assessor's Office checked APN 132-252-47 and found it was an invalid APN.

Ms. Fulstone said any motion should not include LT-889, Chowvilla LLC, so she could research the ownership. Mr. Wilson agreed.

In response to Member Schmidt, Mr. Wilson said the Assessment Roles notices came out around December 18th. Member Schmidt said he was not aware of any statute or regulation that prohibited a petitioner from filing an appeal prior to being noticed. He felt he could go and appeal his taxes today for next year if the basis was not what it would be assessed at but a procedural or legal issue that would lead to an improper assessment of the rolls.

Vice Chair McAlinden asked if anyone was here to challenge the appeals being discussed. No one responded.

On motion by Member Covert, seconded by Member Krolick, which motion duly carried, Vice Chair McAlinden ordered that the petitions for Hearing Nos. LT-265, LT-317, LT-333, LT-477, LT-489, LT-573-DUP, LT-641, LT-706, LT-750, LT-962, LT-902-DUP, and LT-1052-DUP be removed from the agenda for further consideration for this tax year because the petitions were not signed by the current owners.

Mr. Wilson indicated Howard Amundsen, Hearing No. LT-191-DUP filed one petition with the Village League and one as an individual so this particular parcel had hearings scheduled twice. He understood only one appeal was allowed on a property per tax year, but Mr. Amundsen was also scheduled on February 26th under hearings for Tahoe residential and commercial properties without representation.

Member Krolick asked if Ms. Fulstone had a letter of withdrawal. Ms. Fulstone replied she had not talked with the petitioners who had made duplicate filings to determine whether they wanted to proceed as part of the Village League, on their own, or both ways.

Member Schmidt asked if the petitioners were requesting two hearings on exactly the same issues. Ms. Parent replied that, for this petitioner, the petition for the February 26th did have other issues other than those on the Village League petition. She said the Petitioner had contacted staff indicating he planned to be at the February 26th hearing.

Mr. Bartlett felt it would be most appropriate to resolve all of the issues at one hearing, and the Board was entitled to consolidate all of the issues into one hearing. He suggested identifying those taxpayers and continuing their cases to the second hearing date of February 26th for a final decision.

Vice Chair McAlinden asked if the petitioners would be with or without representation if the hearings were consolidated. Ms. Fulstone replied she would expect the petitioners would decide to proceed independently because they had individual issues.

Vice Chair McAlinden said in the past property owners were allowed to be part of a consolidated group and to address their individual issues.

Mr. Bartlett said that was another way to handle it if those petitioners were present today. Vice Chair McAlinden asked if Howard Amundsen or Stacy Stewart were present. There was no response.

Member Schmidt suggested taking those hearings out of today's consolidation and continuing them to February 26th where each of the property owner's two hearings could be consolidated individually. He said that way the Board would not have to answer the question of whether a petitioner was entitled to two hearings.

Vice Chair McAlinden asked if Ms. Fulstone was available on February 26th. Ms. Fulstone replied she had been asked to represent the petitioners on behalf of the Village League's issue and whatever that presentation was could be incorporated into the February 26th hearings.

In response to Mr. Wilson, Vice Chair McAlinden replied the petitioners would not be part of any decision that might be made today if the Board removed them from this consolidated group and heard their consolidated presentations on February 26th. She indicated she would ask any owners who were present if they wanted to be heard in the first group; otherwise, their entire case would be heard February 26th.

In response to Member Covert, Mr. Wilson replied it would be one hearing with one motion. He felt if the property owners were moved out of today's consolidation and continued to February 26th, any motion made today would not be applicable to them, and their motion would occur at the later date.

Member Covert asked if Ms. Fulstone was prepared to represent those owners today on their other issues. Ms. Fulstone replied she was not.

Mr. Wilson stated the first petition was Hearing No. LT-216-DUP, Todd A & Janet H Lowe TR.

Petitioner Lowe replied he had not received notice for the hearing on February 26th. He stated it would be acceptable if his hearing from today was continued until February 26th, and the decision was made then.

Member Schmidt understood a consolidation was at the discretion of the Board. He felt it was reasonable to query the appellants to see what their wishes were and if reasonable to abide by them. He explained it was within the Board's authority to remove them from the consolidation without their approval if someone was not present and to consolidate their two hearings into one on February 26th.

Mr. Wilson indicated Hearing No. LT-217-DUP, J Carl & Lorelei M Cooper TR, had another filing under LT-11 that he assumed was scheduled for February 26th.

Vice Chair McAlinden asked if the Cooper's were in the audience. There was no response. She said they would be considered for the motion to unconsolidate them from this group and to hear their petition on February 26th.

Mr. Wilson said the next petition was for Hearing No. LT-415-DUP, John B Jr. & Cornelia R Clark TR.

Vice Chair McAlinden asked if the Clark's were in the audience. There was no response. Ms. Parent advised the Clark's hearing was scheduled for February 26th.

Mr. Wilson indicated the next petition was for Hearing No. LT-523-DUP, Leslie P Barta.

Leslie Barta read Nevada Administrative Code (NAC) 361.632 about consolidation of hearings. He said that meant if there was a common issue it could be heard in the consolidated hearing, but if there were separate issues a petitioner must be afforded a separate opportunity for those to be heard. He stated he would like to have his case on the common issue heard today and to have a separate opportunity to raise his individual points on February 26th. Mr. Bartlett clarified any decision on the common issues would be carried over to Mr. Barta's hearing on his individual issues.

Mr. Bartlett inquired if Mr. Barta would be able to come back on February 26th to argue his personal issues, while getting the benefit or detriment of the common issues decision. Mr. Barta replied that was fine and what he was looking for.

Member Schmidt said that was not how he understood it. He said the Board would be ruling on the common issue today; and he felt, in theory, the Board could rule in a different manner if some new evidence was presented on February 26th. Mr. Bartlett replied if there was new evidence on the common issue, everyone here would be back on February 26th. He stated it would have to be agendaized to have a hearing about new evidence and someone would have to file a motion for reconsideration.

Member Schmidt said Legal Counsel was predisposing how the Board may rule on this issue based upon how the Board had ruled. He understood if the Board ruled for the appellants, it would only be for those in this particular hearing. He indicated if between now and February 26th something happened such as another court order or something substantial, the Board could rule differently on February 26th based on the evidence before the Board.

2:28 p.m. The Board took a brief recess.

2:33 p.m. The Board reconvened with four members present.

Mr. Bartlett said he felt NAC 361.362 was satisfied as long as the taxpayer was given an opportunity to have a hearing on both issues, and it was a matter of logistics and noticing to give them that opportunity. He reiterated his suggestion on how it could be handled. He said taxpayers should not be able to reargue the common issue on February 26th because that issue was on the agenda for resolution now; and they do not get a second bite of that apple.

Member Schmidt suggested opening the consolidated hearings on the common issue because it was properly noticed for today and that the Board make a determination on that issue today. He said at the completion of that motion, the Board could make a motion to continue those hearings that have other issues to February 26th.

Mr. Wilson wanted it clarified what value the Assessor's Office would be defending on February 26th if the Board adjusted any values today. He asked if his office would be working from those adjusted values for February 26th, or would there be two motions. Member Schmidt replied there would be one motion on the common issue for all Petitioners assuming Mr. Lowe elected to come back into the consolidation and the Board so moved. He stated at the end of the motion, those petitioners who had other specific issues would have their hearing continued to another date. He stated one issue would have been settled, and at the other date, the specific issues to that hearing would be considered.

Mr. Wilson said he should assume that, in the event of reductions today, on February 26th his office would be defending a reduced value based on a previous motion. Mr. Wilson explained he was not objecting to what was being said, but he wanted a clear idea of what was happening. He indicated there would be a separate hearing number for the petitioners with individual issues to be addressed on February 26th.

Member Schmidt suggested not having a separate hearing number. He said there might be two numbers; but, in essence, it would be one hearing. He explained during the hearing for the separate issues, the Board could negate that hearing number and fall back to the hearing number on the common issue. He said the Board would make the decision at the time of the separate hearings as to which hearing number any reduction would be applied to.

Mr. Wilson said he understood Member Schmidt's suggestion to be that today's hearings would be consolidated into a hearing with a motion on the legal issue; then the property owners with individual issues would be continued to February 26th, which would essentially negate their hearing number that was scheduled for February 26th. He said there would be two motions on a property for the same hearing number, one made here today and one made on February 26th.

In response to Vice Chair McAlinden, Ms. Parent indicated there were two hearing numbers because the Assessor's Office had issued two different hearing numbers. She stated the notices that went out for February 26th had the hearing number assigned to that petition and the notices for today had the hearing number assigned to today's petition. She said she needed clarification on whether or not the Clerk's Office would be issuing two decision letters because there were two different petitions.

Vice Chair McAlinden said Mr. Barta indicated he received two decision letters last year.

Member Covert said he could not agree to the same hearing number for two hearings; because, if it had to be explained to a judge, there was no way the judge would understand.

Mr. Barta stated having separate hearing numbers seemed to work just fine last year. He confirmed the only difference last year was both hearings were scheduled for the same day.

Mr. Wilson indicated Hearing Nos. LT-722, LT-722-DUPA, and LT-722-DUPB had an etal ownership, and all three owners filed a separate petition. Vice Chair McAlinden commented the Assessor's paperwork indicated Russell L. Reed TR was the owner, and she suggested consolidating them under Mr. Reed, Hearing No. LT-722.

Mr. Wilson indicated Hearing Nos. LT-946 and LT-946-DUP had the same issue, and he suggested removing LT-946-DUP from consideration.

On motion by Member Covert, seconded by Member Krolick, which motion duly carried, Vice Chair McAlinden ordered that Hearing Nos. LT-722, LT-722-DUPA, and LT-722-DUPB be consolidated into Hearing No. LT-722 and Hearing No. LT-946-DUP be consolidated into Hearing No. LT-946.

Mr. Wilson indicated the parcel numbers for Hearing Nos. LT-230, LT-231, LT-232, LT-361, LT-503, LT-504, LT-590, LT-85, and LT-885 did not exist for the 2002/03 roll and were created subsequent to the rollback year. He said the Assessor needed direction as to what value should be placed on the properties in the event there was a reduction to 2002.

Mr. Wilson indicated Hearing No. LT-878-DUP, Larry & Maryanne Ingemanson, was a duplicate of Hearing No. LT-67 that was agendized for February 26th; and Hearing No. LT-928-DUP, Bruce & Marian McNulty, was a duplicate of Hearing No. LT-58 that was agendized for February 26th.

Member Schmidt felt the Board could be silent on those with hearings to be heard on February 26th and the motion would stand on its own.

In response to Mr. Wilson, Member Schmidt indicated the consolidation would have to be adjusted. Mr. Wilson said the non-current owners were already removed but he was questioning the consolidation.

Member Schmidt asked if Mr. Lowe wanted to be included today or not. Mr. Lowe replied he wanted to withdraw his request to leave today's consolidated hearing for Hearing No. LT-216-DUP, and he wanted to have his hearing continued until February 26th to present the remaining issues.

Member Schmidt said the petitions had been read into the record that the Board intended to consolidate, but now there were issues before the Board to remove some hearings from the list. He said they needed to be identified for the Clerk.

Member Covert felt that was already done for the duplicate owners or owners no longer owning the property, and no one else was being removed from the consolidation.

Member Schmidt said although there was discussion on who would be consolidated and who would be removed from the list, no motion had been made. Member Covert said none of the special issues had to be dealt with because they were not being removed from the consolidation. Member Schmidt said only the list of who was being considered for consolidation was on the record.

Mr. Wilson said he believed at the start of today's hearings, the Chair made motions on how the blocks of hearings would be consolidated. Vice Chair McAlinden agreed. Ms. Parent said the Board did consolidate the three different groups and removed the non-ownership petitions.

Vice Chair McAlinden said Hearing Nos. LT-157 (page 3), LT-168 (page 3), LT-235 (page 5), LT-385 (page 9), LT-495 (page 12), LT-715 (page 18), and LT-934 (page 23) did not have the petitioners' signatures on the petitions.

Ms. Fulstone requested the opportunity to verify if the missing signatures were an inadvertent omission. Member Covert said since the Assessor thought the Board should give them the benefit of the doubt, he would support giving Ms. Fulstone the opportunity to obtain the missing signatures.

In response to Vice Chair McAlinden, Mr. Bartlett indicated he was not sure the statutes or the regulations addressed that precise issue. He said it came down to whether the petition submitted was valid because it was submitted without the owner's signature.

Ms. Fulstone explained that rather than contacting the owner to find out why that occurred, the hearing was simply noticed. Mr. Wilson stated he had e-mailed Maryann Ingemanson when the petitions were filed to ask that question, and she replied the Village League was preprinted on the form and that the owner had signed the form

was sufficient for authorization under the authorization statute. He said there were no authorizations filed for the any of today's appeals.

Member Covert felt the lack of a signature was an issue.

Mr. Bartlett read NRS 361.357(2) that stated the form must be completed before filing an appeal. He stated it came down to whether or not the Board felt the form was completed or not.

On motion by Member Covert, seconded by Member Schmidt, which motion duly carried, Vice Chair McAlinden ordered that the representative for the Village League had until Tuesday, February 20th, to obtain the proper signatures on the petitions for Hearing Nos. LT-168, LT-235, LT-157, LT-385, LT-495, LT-715, and LT-934.

Vice Chair McAlinden said Hearing Nos. LT-371 – Brown (page 9), LT-705 – Gottsman (page 18), and LT-22 – Zimmerman (page 19) did not have authorizations for representation. Ms. Parent indicated Hearing LT-705 had a petition signed by the owner and an authorization, which may have arrived after the Board's packets were copied.

On motion by Member Covert, seconded by Member Schmidt, which motion duly carried, Vice Chair McAlinden ordered that the representative for the Village League had until Tuesday, February 20th, to obtain the proper authorizations for Hearing Nos. LT-371 and LT-22.

Vice Chair McAlinden asked if the Clerk's Office checked to verify the petitions were timely filed. Ms. Parent replied the Assessor's Office had brought to the Board's attention anything they thought was untimely.

In response to Vice Chair McAlinden, Ms. Parent said the date stamp might be different because they only had to be postmarked by the filing deadline. Mr. Wilson replied all of the hearings on today's agenda were timely filed. Ms. Parent indicated the postmarks were filed with the originals, which the Clerk's Office had.

Member Covert requested an accommodation for the Chair be entered into the record because of her going though this stuff in so much detail to point out things that needed to be addressed before the Board could move forward.

Vice Chair McAlinden suggested that opening statements be made on Tuesday, February 20th because of it being so late in the afternoon.

Mr. Wilson said he would like to place all of the Assessor's hearing evidence packets, Assessor's Exhibit 2, and NAC's 118 and 119, and a timeline on the record.

Mr. Covert said he had done additional research since Monday, February 12th, and he was not sure the action the Board took on Monday was applicable here. He agreed Monday would be the best time to start hearing the arguments from both sides.

In response to Vice Chair McAlinden, Ms. Parent replied Board Member Comments and Public Comments would happen the final day of hearings and the Board could just recess.

Member Schmidt suggested the Tuesday's hearings start at 9:00 a.m. Ms. Parent said the hearings had been posted to start at 8:30 a.m. Vice Chair McAlinden said the public had been told the hearings started at 8:30, and she would hate to have them sit around waiting for a half hour.

3:30 p.m. The Board recessed until Tuesday, February 20, 2007 at 8:30 a.m.

PRESENT – FEBRUARY 20, 2007:

Pat McAlinden, Vice Chair
James Covert, Member
John Krolick, Member
Gary Schmidt, Member

Nancy Parent, Chief Deputy County Clerk
Peter Simeoni, Deputy District Attorney

9:05 a.m. The Board reconvened in the Washoe County Administration Complex, Health Department Conference Room B, 1001 E. 9th Street, Reno, Nevada. Vice Chair McAlinden called the meeting to order, the Chief Deputy Clerk called the roll, and the Board conducted the following business:

DISCUSSION – LEGAL COUNSEL

Peter Simeoni, Deputy District Attorney, made a statement reiterating the decision from the District Attorney’s office that it would not be possible to further represent the Board of Equalization based on prior history demonstrating conflict of interest. Since John Bartlett, the attorney deputized to represent the Board, could not be present for today’s hearing, he stated the District Attorney’s office would temporarily sit with the Board if the Board would waive any conflict of interest now existing. Mr. Simeoni could not sit with the Board today if the Board would not waive any conflict.

Member Covert read from NRS 361.340(11), stating “the District Attorney or his deputy shall be present at all meetings of the County Board of Equalization to explain the law and the Board’s authority.” He asked if that gave the District Attorney the authority to appoint private counsel to represent the Board. Mr. Simeoni responded that the District Attorney’s office had the ability to hire a deputy district attorney as counsel to the Board, which did when hiring Mr. John Bartlett.

Member Schmidt opined that, although the District Attorney’s office had an obligation to have someone present as counsel, the Board had full capacity to select other representation. He indicated that he would not waive any conflict and believed that it would be highly inappropriate for the Board to convene and conduct business with Mr. Simeoni present given that the District Attorney’s office had already acknowledged a conflict. Member Schmidt suggested that the conflict could not be waived by a vote of the Board, but that each individual Board member would have to do so.

Member Covert clarified that Mr. Simeoni was asking for the Board’s consent to waive any perceived or actual conflict between the Board and the District Attorney’s office. Mr. Simeoni stated that a majority vote of the Board constituted action by the Board. Vice Chair McAlinden noted that NRS 361.340(9) provided “a majority of the members of the County Board of Equalization constitute a quorum and a majority of the Board determines the action of the Board.”

Member Krolick asked Mr. Simeoni to state what conflict existed. Mr. Simeoni responded that the conflict was based on the Board's occasional failure to consider or refusal to consider the advice of the District Attorney's office on legal matters concerning the limitations of the Board's actions and jurisdiction. With that, he stated that the District Attorney's office had determined it would not be able to represent the Board in any further hearings.

Member Schmidt referred to some specific past issues between the Board and the Deputy District Attorney. Mr. Simeoni responded that Mr. Schmidt had a way of interpreting the letter of the law and decisions of higher appellate bodies in the State taxation system that was inaccurate.

Mr. Simeoni requested a brief recess so that he could contact his office.

9:14 a.m. The Board took a brief recess over the objections of Member Schmidt.

9:33 a.m. The Board reconvened with four members present.

Mr. Simeoni informed the Board he had been directed to return to his office. He stated that the District Attorney's office had made every effort possible to obtain alternative counsel for the Board and, unbeknownst to the District Attorney's office, Mr. Bartlett was unable to attend today's hearing. Mr. Simeoni pointed out that the Board could proceed as it wished, although the District Attorney's office would not provide representation for today's hearing.

Vice Chair McAlinden asked Mr. Simeoni if the District Attorney's office would have a representative in attendance at tomorrow's meeting. Mr. Simeoni responded it was his understanding Mr. Bartlett would sit for the duration of the 2007 Board of Equalization hearings but he was unable to immediately confirm that.

Member Schmidt offered the name of Jim Barnes, a former employee of the District Attorney's office who sat with the Board of Equalization for many years, as alternate counsel.

9:35 a.m. Deputy District Attorney Peter Simeoni left the meeting.

Vice Chair McAlinden read from NRS 361.340(11), stating, "the District Attorney or his representative shall be present at all meetings of the County Board of Equalization to explain the law and the Board's authority." She asked for comments from other Board members as to their wishes.

Member Krolick suggested the Board recess until the following day. He commented that he was uncomfortable proceeding without counsel, particularly given the legal nature of issues to be discussed for the agenda hearing.

Member Covert stipulated that, if it recessed today, the Board should not adjourn the following day until all agenda items were completed.

Member Schmidt stated that the Board could continue, alleging that the District Attorney's office had been neglectful in their duty, as had the Board of County Commissioners and Chairman Larkin. Vice Chair McAlinden asked Member Schmidt to confine his comments to the issue of whether the Board should or should not continue without counsel rather than making personal comments. Member Schmidt did not feel that the Board was at jeopardy if it continued, as it had not been neglectful.

Member Schmidt moved that the Board accept any exhibits brought for today's hearing into evidence, allowing Board members to review the exhibits prior to tomorrow's hearing.

Member Covert was not sure if the Board could accept exhibits unless it was meeting in proper session. Vice Chair McAlinden believed that the Board was not in proper session. She stated some exhibits were already admitted on February 16.

Member Schmidt withdrew his motion.

Member Schmidt requested that exhibits be given to the Clerk's office and distributed to the Board, stating it was not necessary to admit them into evidence until they were formally presented in the course of the hearing.

Member Covert asked to hear the views of the Assessor's staff and the petitioners' representatives, wondering whether the hearing could be completed by the end of the following day. Member Krolick did not think that was appropriate and did not believe a timeline could be established in advance.

Some discussion ensued about notice requirements and continuation of the previously agendaized hearing should that become necessary.

Member Krolick expressed his willingness to stay as late as 8:30 p.m. the following day. Member Covert suggested that the motion to recess not contain a deadline time as long as a quorum was present on the Board.

On motion by Member Krolick, seconded by Member Schmidt, which motion duly carried, Vice Chair McAlinden ordered that the Board recess until provided with legal counsel, reconvening at 8:30 a.m. on February 21, 2007. It was the Board's intent to work as late as possible to conclude the agendaized hearing on February 21, 2007 as long as a quorum of the Board was present to do so.

9:43 a.m. The Board recessed until 8:30 a.m. on February 21, 2007.

PRESENT – FEBRUARY 21, 2007:

Pat McAlinden, Vice Chair
James Covert, Member
John Krolick, Member*
Gary Schmidt, Member
Philip Horan, Alternate Member

Nancy Parent, Chief Deputy County Clerk
John Bartlett, Legal Counsel*

8:30 a.m. Vice Chair McAlinden called the meeting to order, and the Clerk called the roll including Alternate Member Philip Horan.

8:32 a.m. The Board recessed until legal counsel arrived.

***8:38 a.m.** The Board reconvened with legal counsel present.

***8:40 a.m.** Member Krolick arrived.

Nancy Parent, Chief Deputy Clerk, swore in Attorney Suellen Fulstone and petitioner Les Barta.

PROOF OF OWNERSHIP - CHOWVILLA, LLC, LT-889
- APN 130-312-16

Vice Chair McAlinden requested clarification on proof of ownership, missing signatures, and proof of authorization for representation on several properties.

Attorney Suellen Fulstone replied her staff had attempted to contact the owners listed for Chowvilla, LLC, hearing No. LT-889, Parcel No. 130-312-16, but were unable to receive a response.

On motion by Member Covert, seconded by Member Horan, which motion duly carried, Vice Chair McAlinden ordered that Parcel No. 130-312-16, Chowvilla, LLC, be removed from the consolidated hearings for lack of Proof of Ownership.

SIGNATURE ON PETITIONS - JOHN AND MARY BAX, LT-168,
HANS AND FRANCOISE VERHOEVEN, LT-495, AND JOHN
ROSS, LT-934

Suellen Fulstone, Attorney, explained she did not have signatures on petitions for Hearing Nos. LT-168, LT-495, and LT-934.

On motion by Member Covert, seconded by Member Horan, which motion duly carried, Vice Chair McAlinden ordered that the petitions for hearing Nos. LT-168, LT-495, and LT-934 be rejected for failure to perfect the petitions.

AUTHORIZATIONS - DAVID AND LINDA BROWN - PARCEL NO. 123-271-15 - HEARING NO. LT-371 - TERRY AND VALERIE ZIMMERMAN - PARCEL NO. 127-560-17 - HEARING NO. LT-22

On motion by Member Covert, seconded by Member Horan, which motion duly carried, Vice Chair McAlinden ordered that the signed authorizations for representation by Suellen Fulstone, Esq., for hearing Nos. LT-371 and LT-22 be accepted.

07-17E TAHOE RESIDENTIAL PROPERTIES (continued)

Member Schmidt stated he objected to the procedure used during the County Commission meeting on February 20, 2007 on appointing alternates to the Board of Equalization (BOE). Vice Chair McAlinden explained that issue was covered, and she stated Member Horan had been sworn in and was the alternate member for today's hearings.

In response to Member Horan, John Bartlett, appointed Attorney representing the BOE, replied the Washoe County District Attorney, Richard Gammick, felt the advice given to the Board by Peter Simeoni, Deputy District Attorney assigned to the BOE, was not followed. Mr. Gammick concluded it would be appropriate to appoint legal counsel who did not have a direct connection with the legal proceedings associated with these petitions. Mr. Bartlett explained he was an impartial attorney with no previous connection concerning the litigation for these parcels. Member Horan stated the letter from Mr. Gammick specifically mentioned that this Board was not following the "black letter of the law," and he was concerned on proceeding without knowing what the Board had violated. Mr. Bartlett said he was not present when that occurred; however, he believed it had to do with the jurisdiction of the BOE and what they could or could not do.

Member Krolick stated he had asked Mr. Simeoni that same question on February 20, 2007, but had not received a response, and he asked if there was a record of yesterday's meeting. Nancy Parent, Chief Deputy Clerk, replied the Clerk's Office would have the audiotape, but the minutes had not yet been prepared.

Member Horan requested Mr. Bartlett research and give the Board the interpretation of the reference that this Board was not following the "black letter of the law."

Member Schmidt said he had concerns about the District Attorney's letter and did not agree with it. He said he was in favor of responding to the letter because it reflected inaccurately and inappropriately on the former Chair and the entire Board.

Member Schmidt distributed a letter to the Board, in response to the letter written by Mr. Gammick, which was placed on file with the Clerk.

Assessor's Identification of Property Locations:

Josh Wilson, Assessor, identified the locations of the Tahoe residential properties being considered in the consolidated hearing.

Suellen Fulstone, Attorney representing the Village League to Save Our Assets, said the court reporter she had arranged for had not arrived, and she requested a recess so she could make a phone call to verify if a court reporter would be available.

9:00 a.m. The Board recessed.

9:07 a.m. The Board reconvened.

Petitioners' Presentation:

Ms. Fulstone explained there would not be a court reporter present for this meeting. She then conducted a PowerPoint presentation that highlighted and reviewed the unconstitutional assessments at Incline Village/Crystal Bay, the base valuations, the Nevada Supreme Court decision, the unconstitutional methods used to value every Incline Village/Crystal Bay property, the 2007/08 factor, the five-year reappraisal cycle for the Incline Village/Crystal Bay area, lakefront properties, comparable sales, responses to Assessor's arguments, the Assessor's failure to follow valuation regulations, the 15 percent factor, and the Assessor's 2007/08 valuations, which was placed on file with the Clerk. Ms. Fulstone requested the Board, as directed by the Nevada Supreme Court last year, and by the latest Nevada Supreme Court decision, to roll back the 2007/08 valuations to 2002/03. She commented anything else would be an enforcement of an unconstitutional valuation.

Ms. Fulstone submitted the following documents into evidence:

Exhibit A, index to taxpayer consolidated cases presentation.

Exhibit B, 36 binders with information on individual parcels.

Exhibit C, Nevada Supreme Court order of 2/14/2006 granting in part motion for stay, Case #46752, Washoe County vs. Bakst.

Exhibit D, Legislative Counsel Bureau opinion of 05/12/2006, addressed to Randolph Townsend.

Member Schmidt said Ms. Fulstone referred to an exhibit in her PowerPoint presentation that had previously been Assessor Exhibit II. However, that exhibit had not been entered into the record officially at this point, and he requested it be placed into evidence. Mr. Bartlett agreed that it should be entered into evidence.

Mr. Wilson submitted the following documents into evidence:

Exhibit I, Assessor's fact sheets including comparable sales, maps and appraisal records for each subject property in the consolidated hearing.

Exhibit II, Assessor's packet dated February 8, 2007 with attachments A through J discussing legal issues.

Ms. Fulstone continued her PowerPoint presentation. She concluded the Assessor's valuations inequitably failed to satisfy the constitutional requirement that properties be valued using uniform and properly approved methodologies and said the Assessor continued to violate the law.

Member Covert said he had reviewed the Nevada Supreme Court decision and said the Court was silent on subsequent years and only dealt with 2003/04. Ms. Fulstone concurred. Member Covert said based on that decision, there were several issues involved such as the constitutionality of the methods used to determine the 2003/04 assessed valuations and those four methods. Ms. Fulstone stated she did not believe the Court said any methods were unconstitutional, but that the application first being promulgated as regulation by the Tax Commission, resulted in unconstitutional valuations. Ms. Fulstone explained a factoring method was not in the statute or the regulations concerning the factor. She stated the factor, by statute, was an adjustment applied to a previously valid valuation.

Member Covert asked if the rollback of 2007/08 to 2002/03 without the court decision would have remained the same. Ms. Fulstone replied that was an unanswerable question. She said the Nevada Supreme Court required not only the results be right, but how they were arrived at be correct as well. She said properties in the State of Nevada were assessed for ad valorem tax purposes not using market value. Member Covert asked if the current 2007/08 values assessed exceeded the cash value. Ms. Fulstone said unless and until they were done properly, that could not be known.

Member Schmidt asked if the concept of factoring was regulated. Ms. Fulstone explained if a county adopted a five-year reappraisal system then that county could factor in the interim years, which would avoid a large increase between the first and fifth year.

Member Horan said the number of comparable sales that required a factor of one was not mentioned. Ms. Fulstone replied it had always been the department's approach as was in the provided analysis. She said a factor of one meant there was not enough evidence so prior value would remain, which was completed in 2004/05. Ms. Fulstone suggested, from the perspective of the law that must be followed and applied, there was no evidentiary basis for the Board to adopt any value other than 2002/03 for the Incline Village/Crystal Bay residential real properties because all the other values provided were unconstitutional. Member Horan asked if the true values were the same in the market in 2007/08 as they were in 2002/03. Ms. Fulstone replied the Nevada System separated land value from improvement value so there was no way to know. She did not

disagree that sales of residential real properties had gone up in Incline Village and Crystal Bay, but there was no way for this Board to determine that it was the land values and not the improvement values.

Vice Chair McAlinden suggested a recess to give Legal Counsel time to report back to the Board regarding the "Black Letter of the Law" as requested by Member Horan and for the Assessor to prepare for his presentation.

11:08 a.m. The Board recessed.

12:01 p.m. The Board reconvened with five members present.

Board Discussion:

John Bartlett, Legal Counsel, responded to questions asked of him earlier, stating he had been unable to contact anyone at the District Attorney's office who could shed additional light on the language referring to the "Black Letter of the Law" in District Attorney Richard Gammick's letter of February 15, 2007. Mr. Bartlett suggested the District Attorney's office withdrew their regular representation from the Board of Equalization due to a perceived personality conflict or the belief that the relationship had broken down to the point where it would be best for everyone to have a neutral representative to alleviate some of the negativity.

In response to an earlier question by Member Schmidt, Mr. Bartlett explained that members were appointed to the County Board of Equalization based on the County Commission's evaluation. He indicated the qualifications to serve were fairly general in nature but the Commission was looking for knowledgeable business people, hopefully with some knowledge of property valuation. It was understood that each member brought his or her own life experience to the task. Mr. Bartlett emphasized the importance of sober judgment and the ability to analyze facts and legal arguments presented in order to make sound decisions. He stated that the decisions of the County Board must be based on the evidence and arguments presented to them and members were not supposed to rule based on specific facts they might have learned which were not in evidence at the hearing. He acknowledged that members were entitled to bring their independent life knowledge to bear when evaluating the facts and legal arguments presented in the record.

Member Schmidt noted no reference to a personality conflict in District Attorney Richard Gammick's letter. He pointed out there were a lot of other attorneys in the District Attorney's office if the issue had been one of personality conflict.

Member Schmidt asked, if the Board desired, whether counsel would be available to respond to the letter in the nature of a protest and/or an inquiry regarding its content. Mr. Bartlett answered that any response to the letter should come from the Board rather than from counsel. Member Schmidt asked if Mr. Bartlett would assist to clarify legal issues. Mr. Bartlett stated neither he nor the Board was certain what legal

issues Mr. Gammick might be referencing. Member Schmidt asked Mr. Bartlett if he would inquire as to the nature of the legal issues if the Board so directed.

Vice Chair McAlinden pointed out to Member Schmidt that the Board was not agendized for action concerning Mr. Gammick's letter. Member Schmidt stated he was just asking a question. Vice Chair McAlinden suggested that Mr. Bartlett be given more time to get the requested information from the District Attorney's office. Member Schmidt indicated that he would want written responses and Mr. Bartlett commented that would be up to the District Attorney.

Vice Chair McAlinden reopened the consolidated hearing.

Assessor's Presentation:

Assessor Josh Wilson submitted the following documents into evidence:

Exhibit I, Assessor's fact sheets including comparable sales, maps and appraisal records for each subject property in the consolidated hearing.

Exhibit II, Assessor's packet dated February 8, 2007 with attachments A through J discussing legal issues.

Exhibit III, Assessor's Power Point presentation.

Exhibit IV, NAC 361.118, NAC 361.119, and temporary regulations adopted by the Nevada Tax Commission December 6, 2002

Exhibit V, Legislative Counsel Bureau opinion of 12/13/2005, addressed to Randolph Townsend.

Exhibit VI, letter written by Les Barta to Robert Barengo of the Nevada Tax Commission.

Exhibit VII, Executive Summary of the Lake Tahoe Special Study provided by the Nevada Department of Taxation to the Nevada Tax Commission on March 13, 2006.

Exhibit VIII, series of letters between the Washoe County Assessor's office and the Nevada Department of Taxation.

Mr. Wilson's Power Point presentation, admitted as Assessor's Exhibit III, outlined a timeline illustrating how and why the Assessor's office derived its 2007/08 values for properties in Incline Village and Crystal Bay. He referenced the decision of the Nevada Supreme Court and indicated the manner in which property was appraised must be approved in accordance with regulations adopted by the Nevada Tax Commission. He pointed out that he had attended nearly every Tax Commission meeting and/or workshop and/or State Board meeting looking for clarification as to the regulations and the intent behind the regulations.

TIMELINE – INCLINE/CRYSTAL BAY	
12/18/2005	Value notices for 2006/07 sent to taxpayers.
01/13/2006	Judge Maddox decision ordered 2003/04 values back to 2002/03 for 17 taxpayers in State Board of Equalization

TIMELINE – INCLINE/CRYSTAL BAY	
	(SBE) vs. Bakst.
01/15/2006	Approximately 560 Incline/Crystal Bay parcels appealed to 2006/07 County Board of Equalization (CBE).
01/2006	Assessor rolled back 2003/04 values to 2002/03 for 17 taxpayers affected by Maddox decision.
02/2006	CBE reduced and Assessor implemented reductions on 37 properties for 2006/07 based on Maddox decision.
02/06/2006	Maddox decision appealed to Nevada Supreme Court.
02/14/2006	Nevada Supreme Court stay enjoined Assessor from implementing CBE decisions based on Maddox decision until Supreme Court ruling is rendered.
02/14/2006 to 02/28/2006	CBE decided to roll back 2006/07 values to 2002/03 based on Maddox decision. No action by Assessor to change value until Supreme Court ruling is rendered.
03/08/2006	CBE decided to roll back all 2006/07 residential values for Incline/Crystal Bay to 2002/03 based on Maddox decision. No Assessor action to change value until Supreme Court ruling is rendered.
03/10/2006	Assessor appealed to SBE requesting reinstatement of original 2006/07 values. Appeal not heard by SBE as of 2/15/2007.
05/05/2006	Judge McGee denied order to dismiss 2005/06 SBE decision and remands 2005/06 cases back to CBE. CBE instructed to enter specific findings for relief granted.
09/11/2006	Assessor submitted study to Nevada Department of Taxation indicating a land factor of 1.15 for Area 1
11/13/2006	Factor study submitted and approved by Nevada Tax Commission.
12/18/2006	Value notices for 2007/08 sent to taxpayers. Area 1 land factor of 1.15 applied to 2006/07 to derive 2007/08-land value.
12/26/2006	Assessment roll published.
12/28/2006	Nevada Supreme Court ruled that 17 taxpayers in SBE vs. Bakst were entitled to refund of 2003/04 taxes based on determination of unconstitutional assessments based on non-uniform valuation methods. It was further determined that the District Court properly ordered 2003/04 values rolled back to 2002/03 level.
01/15/2007	Approximately 950 appeals received from Incline/Crystal Bay for 2007/08-tax year.

Member Horan asked about the Assessor's interpretation of the Board's March 8, 2006 decision. Mr. Wilson responded that the Assessor had implemented the decision in January 2007 to roll back all 2006/07-land values for residential property in Incline Village and Crystal Bay to 2002/03 levels.

Member Schmidt inquired if any of the 37 properties reduced by the Board in February 2006 were also included in the Supreme Court case. Mr. Wilson thought that some properties might have been in both groups. He explained the Board's decision upheld values for properties not subject to any of the disputed methodologies and reduced values for those that were subject to any of the disputed methodologies. Mr. Wilson clarified for Member Schmidt that implementation of Board decisions typically occurred upon receipt of the decision letter from the County Clerk's office following the hearing.

Mr. Wilson reviewed the requirements of NRS 361.300, outlining how the Assessor must complete the secured roll, list taxpayers and notice taxpayers of their values each year. Except for some limited circumstances under NRS 361.310, he explained the Assessor's office had no jurisdiction to change values after they had been published and noticed for an upcoming tax year. Although the Assessor's office implemented the reduction in values for 2006/07 following the Nevada Supreme Court decision, he did not believe he had the statutory jurisdiction to change 2007/08 values that had already been published prior to the Supreme Court decision. Mr. Wilson indicated that any changes to 2007/08 values were under the jurisdiction of the Board and, on subsequent appeal, the State Board of Equalization.

Member Schmidt asked Mr. Wilson if the appellants had stipulated or were in agreement with that interpretation and/or did this have any bearing on the contempt motion against Mr. Wilson. Mr. Wilson stated that he could not answer that question, as he had not fully read the contempt order filed the previous week.

In response to Member Schmidt's questions, Mr. Wilson read the decision letter issued by the Clerk's office for the Board's March 8, 2006 decision.

Mr. Wilson used samples of property valuation records to illustrate the specific effect of the various decisions on taxable and assessed values.

Member Horan asked if the land factor would have been applied to 2002/03 values if the Supreme Court ruling had been made prior to the Assessor publishing the tax roll. Mr. Wilson stated that he was not sure precisely what the Assessor's office would have done. Since Tax Commission approval of the submitted land factor was based on information submitted in September, he was not sure if the Assessor could amend those values once approved by the State.

Further discussion concluded that, although the Assessor could not change 2007/08 values, this County Board of Equalization had the authority to do so.

Member Schmidt asked if there was any requested remedy that Mr. Wilson was willing to stipulate to the Board or whether he would stipulate that the land factor should have been applied to the 2002/03 base values. Mr. Wilson responded that he was not sure and could not answer such a question.

Vice Chair McAlinden asked Mr. Wilson to address the fact that the Board was only dealing with the 2007/08-assessment year. Mr. Wilson responded that any changes made to a prior year's tax roll for reasons allowed under NRS 361.310 could come before the Board on appeal but that would only apply to changes made after publication of the secured tax roll. He discussed some of the Assessor's procedures for handling reopened and supplemental tax rolls.

Mr. Wilson read several statements made by the Nevada Supreme Court, also included in Assessor's Exhibit III, which led to their conclusions that: (1) the Nevada Tax Commission failed to fulfill its statutory duty to update regulations; (2) the Assessor created methodologies to assess properties in Incline Village and Crystal Bay; and, (3) those methodologies were unconstitutional because they were inconsistent with those used in other areas of Washoe County and the State of Nevada.

Mr. Wilson stated that the case ruled on by Judge Maddox found the process through which the Assessor developed his methodologies insufficient to satisfy the requirements of the Nevada Administrative Procedures Act (NRS 233B) and declared those methodologies invalid.

According to Mr. Wilson, a crucial statement in the Supreme Court's ruling was that the Tax Commission had not established regulations "as of 2002" concerning property assessment for circumstances in which comparable sales might be difficult to determine. He introduced Assessor's Exhibit IV into evidence, containing NAC 361.118 and 361.119, regulations that occurred subsequent to 2002, as well as temporary regulations adopted by the Nevada Tax Commission December 6, 2002. Mr. Wilson pointed out that the Assessor's office was working under those regulations throughout the reappraisal process in 2003/04 while preparing for the 2004/05-tax roll. He believed that the temporary regulations adopted in December 2002 and the permanent regulations adopted in August 2004 were a clear indication that the Nevada Tax Commission had in fact worked to adopt regulations governing the assessment of property.

Concerning the Supreme Court's statement that "these statutes provided little guidance with respect to how these appraisals should be accomplished," Mr. Wilson believed the statutes made the process very clear. He explained, under NRS 361.227, that the Assessor was to value land at its full cash value and improvements at their replacement cost new less statutory depreciation of 1.5 percent per year. He read from NRS 361.025, "full cash value means the most probable price which property would bring in a competitive and open market under all conditions requisite to a fair sale."

Member Schmidt asked if the concepts of time adjustment, view, teardowns and lakefronts were addressed on some level prior to the temporary regulations. Mr. Wilson was not aware of that being the case. He quoted from NRS 361.228-3, "the attributes of real property such as zoning, location, water rights, view, and geographic features are not intangible personal property and must be considered in valuing the real property, if appropriate." Member Schmidt suggested the temporary and

permanent regulations could be interpreted as an effort to further define existing methodologies but not to create additional definitions. He emphasized that Lake Tahoe was a very unique area, probably unique in the world, particularly considering the political regulations in effect there.

Mr. Wilson entered Assessor's Exhibit V into evidence, containing an opinion drafted by the Legislative Counsel Bureau that further elaborated on the full cash value concept, equating "full cash value" with "market price". He stated that this opinion was important because of the emphasis given to the Lake Tahoe Special Study conducted by the Department of Taxation. Mr. Wilson read from page five of the Exhibit, "in the context of improved real property, full cash value applies only to the underlying land and also functions as a maximum ceiling for the taxable value, whereas the taxable value of the improvements is determined by taking the replacement cost of the improvements and subtracting all applicable depreciation and obsolescence."

Mr. Wilson read from another section of the Nevada Supreme Court decision concerning the Assessor's violation of the constitution, "in the absence of guidance from the Tax Commission, the county assessors in 2002 had to find their own methodologies for assessing property values." He stated the methodologies were simply techniques used to adjust sale prices to arrive at a market value estimate similar to what a fee appraiser would do in the real world. Mr. Wilson expressed his belief that any regulation passed which was interpreted to reduce the full cash value of land might be contrary to statute, illustrating the need to further clarify the full intent of the Tax Commission's adopted regulations of August 4, 2004.

With respect to the Supreme Court's comments about methodologies being unique to the Incline Village and Crystal Bay areas and therefore unconstitutional, Mr. Wilson stated the Assessor's office considered the view in its appraisals all over the County. He pointed out that the view classification system for Lake Tahoe was unique because Lake Tahoe could not be seen anywhere else in Washoe County. He added that Douglas County utilized a four-step view classification system and the Lake Tahoe Special Study conducted by the Department of Taxation utilized a four-step view classification system. Mr. Wilson observed that a six-step view classification system had not been considered inappropriate during arguments presented to the Board in previous years by attorneys Norman Azevedo and Thomas Hall because it was referenced in ratio studies provided to the Nevada Tax Commission when Mr. Azevedo sat as counsel for that and other State tax entities, he believed in 1993. He stated Mr. Azevedo's contention was that the methodology became inappropriate when the County went to half classes and created a twelve- or thirteen-step view classification because the Nevada Tax Commission had never authorized it. Mr. Wilson emphasized to the Board that view did play a factor in valuation. It was his contention it would be unfair to the property owner who truly had a less valuable property with no view of Lake Tahoe to be assessed at the same value as a property that had a very good view of Lake Tahoe. He noted that more recent regulations addressed view as a percentage adjustment from a base value, which would probably result in future appraisals using a percentage adjustment from whatever

the typical view in that specific market area might be rather than a separate base value for each view category.

Mr. Wilson expressed his desire to try to understand the Supreme Court decision and to ensure that reappraisals for the next tax year would be done in accordance with statutes and regulations.

Mr. Wilson observed the Supreme Court decision recognized the factor method of valuation as a statutorily approved method for adjusting the value of land since it was last reappraised under a regulation adopted by the Nevada Tax Commission. He reiterated that he was not aware of what specific regulation was adopted that initially approved factoring.

Mr. Wilson described the mathematical computations used to compare 2006/07 assessed land values to sale prices to determine a factor ratio for the 2007/08-tax roll. The analysis was done prior to the rollback of 2006/07 values. He noted that NRS 361.260-5 directs "the factor for land must be so chosen that the median ratio of the assessed value of the land to the taxable value of the land in each area subject to the factor is not less than 30 percent nor more than 35 percent." Mr. Wilson explained the analysis of 723 land sales in Area One in Washoe County produced a median ratio of 26.1 percent and a land factor of 1.15 was submitted and approved by the Nevada Tax Commission on November 13, 2006 to bring the median ratio to 30.0 percent, which was within the statutory range.

For more detailed information on factoring, Mr. Wilson referred the Board to Attachment D of Assessor's Exhibit II, which contained the *2007-2008 Land Factor Report* submitted to and approved by the Nevada Department of Taxation. He remarked that the entire report had been included because of some question about Washoe County receiving a comment of "I," meaning "Inconclusive." Mr. Wilson noted that the Department applied the "Inconclusive" comment to Carson City, Douglas County and nearly every other county in the State. Mr. Wilson read, "The practical purpose of the land factor is to avoid big jumps in value during non-reappraisal years. If an assessor waited for five years to determine the full cash value of the land, the appreciation in value over time could be substantial. In order to avoid excessive fluctuations every five years, the law requires county assessors to apply factors to the land to reasonably represent the change, if any, in the full cash value since the preceding year."

Mr. Wilson stated that, up until a couple of years ago, all counties in Nevada except Clark County had been using land factors, underscoring that Washoe County was not unique. He indicated that the Assessor's office was currently working to do away with the factoring process and utilize annual reappraisals, consistent with Clark County's practices.

Mr. Wilson reviewed Attachment F of Assessor's Exhibit II, containing reports of 45 Tahoe land sales that had been isolated from the Non-Tahoe land sales in Area One and analyzed in various ways to see the effect on the land factor. He called

attention to page 79, demonstrating that a factor of 1.36 would have been required to bring the median ratio within the statutory range when only Tahoe sales were used. He pointed out that this coincided with the factor suggested by the Department of Taxation for Lake Tahoe. Mr. Wilson discussed page 86, where the application of the same sales analysis to 2002/03 assessed values rather than those for 2006/07 would have required a factor of 2.25 to bring the median ratio within the statutory range. He then turned to page 93, where the comparison of 2002/03 assessed values to 33 vacant Tahoe land sales would have required a 2.24 factor to bring the median ratio within the statutory range. Mr. Wilson used the 33 vacant Tahoe land sales to demonstrate that the inclusion of teardown sales did not materially change the factor.

Mr. Wilson emphasized to the Board that he was not recommending the application of higher factors to 2002/03 values to derive 2007/08 assessed values, as that approach would place a number of properties above their current 2007/08 assessed values.

Mr. Wilson discussed the verification and analysis done by the sales crew in his office. He stated his office had been affirmed by the Nevada Department of Taxation when it conducted ratio studies. He reiterated the uniqueness of the Tahoe area in terms of value and sale prices, as well as the impact of regulatory agencies such as the Tahoe Regional Planning Agency (TRPA), necessitating a great deal of evaluation for tax assessments.

Mr. Wilson referenced Attachment G of Assessor's Exhibit II, containing the ratio study conducted on Washoe County, which had been presented and approved by the Nevada Tax Commission on May 9, 2005. He stated that Lake Tahoe properties were included in that study and the report indicated the values established for Lake Tahoe properties were appropriate. Mr. Wilson described the ratio study as the "report card" given to county assessors by the Department of Taxation. He read excerpts from the report evaluating the work practices of his office in sales collection, sales verification and maintenance of the sales database. The Assessor's procedures met standards and were given the highest possible rating in all three areas.

In light of comments received during previous hearings attacking the manner in which the Assessor's office verified sales and adjusted sales prices, Mr. Wilson defended his staff, emphasizing they did a very thorough and good job of verifying and validating sale prices.

Mr. Wilson repeated a statement he had heard about the relationship between the Department of Taxation and the Assessor's office, something along the lines of "the Department's got our back." He stated the Assessor's office tried to preserve a very good working relationship with the Department because of its role as the Division of Assessment Standards, but indicated they did not always agree and there was an open dialogue when disagreements arose. To illustrate the point, Mr. Wilson referenced the Lake Tahoe Special Study done by the Department of Taxation in December 2005.

Mr. Wilson pointed out that the Lake Tahoe Special Study recommended substantial increase of the land values at Lake Tahoe. He described the Study's allocation method of taking the sales price of improved property and subtracting the depreciated replacement cost new as defined by Marshall & Swift, giving the land value as the difference. Mr. Wilson pointed out that the allocation ratios given by the Department of Taxation using this method were significantly higher than those produced by the County's current valuation system. He stated he was among the first to dispute the information because it would have resulted in excessive land valuation for some or all of the properties at Incline Village and Crystal Bay had the Department implemented their Special Study.

Mr. Wilson expressed concern that appellants tended to point to the conclusions of the Department of Taxation's allocation study determining there was an equalization problem in Incline Village, when there were disputes over the method in which that determination had been made. He introduced a letter written by Les Barta to Robert Barengo of the Nevada Tax Commission as Assessor's Exhibit VI. Mr. Wilson observed that the letter disputed the manner in which the Department obtained their results, while agreeing with the Study's conclusion that property values were out of equalization. He explained the conclusion of an equalization problem was based on a high coefficient of dispersion (COD), which was obtained by comparing the County's taxable land values with the faulty allocation analysis in the Lake Tahoe Special Study.

Member Schmidt asked about the allocation method utilizing Marshall & Swift building costs and whether that was in regulation. Mr. Wilson stated it was the Department of Taxation's position in the Lake Tahoe Special Study. He explained that Mr. Barta's group, in their own Special Study dispute, conducted an analysis with local Tahoe contractors and concluded Marshall & Swift costs would have to be doubled to accurately represent the building costs for property at Lake Tahoe. Member Schmidt declared that it was beyond his comprehension how one could arrive at land values by taking the construction costs of improvements and subtracting them from the sales price because that allocated no market preference to various types of construction or other factors that would certainly be considered in the real marketplace. He added that, unless the method was in statute or regulation, it was inappropriate and represented a fundamental distortion of the tax system and the marketplace. Mr. Wilson responded that was exactly why he had disputed the conclusions of the Lake Tahoe Special Study, that the Department of Taxation's analysis was faulty in concluding there was an equalization problem.

Member Schmidt inquired if it could be assumed the Petitioners and the Assessor's office were in agreement and would stipulate to throw the Lake Tahoe Special Study out. Mr. Wilson agreed except for the point where the appellants supported the final conclusions of the Lake Tahoe Special Study, which he believed was inappropriate based on the faulty analysis.

Mr. Wilson explained that NAC 361.119 directed the Assessor to subtract the full contributory value of the improvements. He did not believe that the Marshall &

Swift replacement cost new less 1.5 percent depreciation captured the full contributory value of the improvements, as evidenced by the questioning of local Tahoe contractors. Mr. Wilson indicated that the Department of Taxation tried adjustments using depreciated replacement costs new, then did an analysis by the replacement costs new with no depreciation, then took the replacement costs new times the 2.0 factor they determined was appropriate by canvassing the local Tahoe contractors. He pointed out that the best COD was reached by not adjusting the depreciated replacement cost new; therefore, that is what the Department settled on in arriving at their valuation estimates.

Member Schmidt asked if he and Mr. Wilson could agree that, under the system of property assessment/taxation in Nevada, there were certain values that were not taxed and not captured because they were not land values and were not defined by Marshall & Swift, with coverage perhaps being one of those things. Mr. Wilson responded that he hoped to have that question answered by the Nevada Tax Commission, specifically what was meant by the definition of full cash value. For example, he questioned how the site value on a developer's lot could be reduced to remove the non-realty components of value, soft costs, hard costs, indirect costs, and all the things referenced by NAC 361.119 that should be removed but were not defined anywhere. Mr. Wilson acknowledged that coverage was one good example. A discussion ensued between Mr. Wilson and Member Schmidt regarding the concept of coverage value. Member Schmidt suggested that an argument could be made that coverage escapes taxation.

Member Schmidt wondered if it could be said there were no proper regulations on the books for assessors to properly appraise and value property in Incline Village under the current basic overriding law of market land value and improvements. Mr. Wilson thought it was clearly defined in NRS 361.227 as to how one was to arrive at a taxable value. He commented that he looked at coverage as being similar to water rights, it was what one needed to build on the land and it could be obtained without any actual improvements being present on a property, so he did not agree with Member Schmidt's statement.

Mr. Wilson introduced Assessor's Exhibit VII, the Executive Summary of the Lake Tahoe Special Study that was provided by the Nevada Department of Taxation to the Nevada Tax Commission on March 13, 2006. He was not certain if the Study had ever been endorsed or whether it had any validity.

Mr. Wilson referenced page 5 of Exhibit VII, which contained a response to questions asked by the Assessor's office concerning the COD measurement, which should be 20 or less according to the International Association of Assessing Officers (IAAO). Mr. Wilson asserted that a high COD was used in the Lake Tahoe Special Study to draw the conclusion that Incline Village properties were out of equalization but that was not a fair statement since the measurement was obtained using faulty analysis with allocated land estimates. He pointed out that an acceptable COD measurement was obtained when the analysis utilized land values currently on the roll.

Mr. Wilson pointed to remarks from Incline Village residents on page 8 of Exhibit VII stating their belief that assessment levels were too high. In the Exhibit, the Department of Taxation responded, “the Department could find no evidence to support the assertion the assessment levels are too high.”

Mr. Wilson believed the comments and responses in the Appendix of Exhibit VII were further evidence that, although there was not always agreement, there was open dialogue between the Assessor’s office and the Department of Taxation.

Mr. Wilson placed Assessor’s Exhibit VIII into evidence, a series of letters in which the Assessor’s office corresponded with the Department of Taxation in an effort to clarify the intent of certain regulations adopted by the Nevada Tax Commission. He read from the latest response dated July 13, 2006 from Dino DiCianno, the newly appointed Executive Director of the Department of Taxation, “We have reviewed and/or considered your request and offer the following. Respectfully, given the current litigation concerning property taxation in this State; the Department at this time will not opine since it is premature at this point to assume by presumption the standards for the appraisal and reappraisal of land to determine its taxable value.” Mr. Wilson believed this letter was highlighted in the Supreme Court decision and hoped the Assessor’s office could get some answers now that the Supreme Court had made its ruling. He pointed to the letters as substantiation that the Assessor’s office was trying to work with the Nevada Tax Commission and the Department of Taxation to mitigate any problems or differences of interpretation.

Mr. Wilson commented that approved factors were applied throughout the County and not just to Incline Village. He pointed to the median land assessment ratio in all five major factor areas being at the minimum 30 percent ratio as evidence that the County as a whole was in equalization. Mr. Wilson stated it would create inequities within the County if the Board were to overturn the approved 2007/08-land factor and roll Tahoe land values back to 2002/03.

Mr. Wilson explained that a median sales price represented the midpoint, with half of the sales above and half below. He noted that appraisers typically looked at the median because it made resulting calculations less susceptible to outlying values. Mr. Wilson referenced page 13 of Assessor’s Exhibit II, showing the median sales price for single-family residential property at Tahoe each year from 1990 to 2006. He highlighted median prices of \$254,000 in 1990, \$712,800 in 2002, and \$1,083,000 in 2006, indicating a 52 percent increase between 2002 and 2006. Addressing a concern expressed by Suellen Fulstone that improved property sales did not necessarily represent the appreciation of vacant land; Mr. Wilson stated he had done an analysis last year in Palomino Valley in Area Five demonstrating the escalation of land values at a higher rate than those of improved sales. He commented there was no constant at any given time in the market for vacant land sales versus sales of improved property. Mr. Wilson indicated it was the practice of the Assessor’s office to rely on improved sales for their analysis, which clearly demonstrated appreciation from 2002 to 2006.

Mr. Wilson discussed a chart on page 14 of Assessor's Exhibit II comparing graphs from 1996 to 2006 of the median sale price, median taxable value, and median assessed value for single family residences at Lake Tahoe. He pointed out that there were similar relationships between the graphs, with sale price generally appreciating more steeply than the Assessor's values, slight bumps in taxable and assessed values during reappraisal years, and a drop in taxable and assessed value after the 2006/07 rollback that did not follow the upward curve of the median sale price.

Member Schmidt asked if the median taxable values and median assessed values given on the chart on page 14 were the medians for properties sold or the medians for all properties in Incline. Mr. Wilson responded that Ivy Diezel, Systems Support Analyst in the Assessor's office, created the chart and he was not sure which medians it represented. He stated that additional information on the pages to follow was based on an analysis he had done personally, where the data represented the median assessed and taxable values for sold properties.

Member Krolick commented that 2005 and 2006 had been rather good years for lakefront sales and this way of doing analysis could be distorted because every couple of years a phenomenal property came up that skewed the numbers. Mr. Wilson stated that a report looking at averages could clearly overestimate the sales price, but since this data looked at medians he thought the median was less susceptible to a few high lakefront sales. Member Krolick noted that no two years of sales were alike, making it difficult to even find the median. He pointed out that 2004 had been a big year for condos, probably representing about 70 percent of the sales market. Mr. Wilson clarified that this data only represented single-family residences.

Mr. Wilson described page 15 of Exhibit II as the "meat and potatoes" of the Assessor's valuation, representing where taxable values were in relation to the market value of properties. Although there was no regulation mandating this type of analysis, Mr. Wilson indicated that IAAO textbooks identified sales ratio studies as an analytical method for measuring equalization. Since Nevada was on a taxable value system rather than a full cash value system, he pointed out that older properties would have statutory depreciation that typically carried them further from the market value. There would be exceptions to that for properties with a very high land to building ratio, such as lakefront properties or golf course lots.

Member Horan clarified with Mr. Wilson that the abbreviation NBC meant the sales analysis was organized by Neighborhood Code. Mr. Wilson explained all 2006/07 values referenced in the analysis had been done after the rollback and 2007/08 values were those on the current roll. He noted that sales were analyzed for a two-year period from January 1, 2005 through December 31, 2006 in order to obtain more data. Mr. Wilson detailed each column of the table, focusing on the COD as a measure of how far the sample data deviated from the median. He reiterated that a COD of 20 percent or less was acceptable by IAAO standards. Mr. Wilson pointed out that the COD for 2007/08 values in most of the neighborhoods was less than the COD for the 2006/07

values after rollback, implying a better relationship between the taxable value and the market value.

Member Schmidt clarified with Mr. Wilson that there were no vacant land sales in the analysis on page 15. He expressed his opinion that there was not enough statistical definition of universes, sample sizes and so forth to allow adequate analysis. Mr. Wilson responded that he was trying to keep the data as simple as possible.

Member Schmidt asked Mr. Wilson if he was asserting that persons within the State or the County were not afforded the opportunity of equalization on their land values alone. Mr. Wilson emphasized that improvement values were equalized across the board because of the simple formula used throughout the state, (Marshall & Swift replacement cost new less 1.5 percent depreciation), so any deviations in equalization would be in the land value portion. Member Schmidt disagreed. Mr. Wilson indicated that this was just a further analysis in addition to the land factor and ratio studies discussed earlier. He commented that sales ratio analysis was typically done in every other state in the nation and it was the only way that one could measure equalization.

Mr. Wilson directed the Board's attention to Attachment J of Assessor's Exhibit II, excerpts from the glossary of *Property Assessment Valuation* by the IAAO. He touched on the concept of mass appraisal and read two formal definitions of equalization from page 203 and page 204 of the Exhibit.

Mr. Wilson stated that, had the Supreme Court rendered its decision prior to the submission of the Land Factor Study, lifting their stay and allowing the County Board of Equalization rollback to take place, the Assessor would have recommended a separate factor to the Tax Commission for Tahoe, because their assessed value base would have been at the 2002/03 levels while the rest of Area One was at 2006/07 assessed values. He indicated there was no way to know what factor would have been recommended and emphasized that he was not representing any factor for the Board to adopt today. Mr. Wilson noted the reason that Mr. McGowan, the previous Assessor, chose to look at factors on an area-wide basis was under the assumption that all of the values in that specific reappraisal area were brought to their full cash value at the same time.

Based on statistical analysis and the COD, Mr. Wilson pointed out that Tahoe property values prior to the rollback had been more equalized than they were after the rollback.

In conclusion, Mr. Wilson remarked that county boards of equalization derived their power primarily from statute under NRS 361.345. Under that statute, this County Board of Equalization may not reduce the assessment of the County Assessor unless it is established by a preponderance of the evidence that the valuation established by the County Assessor exceeds the full cash value of the property or is inequitable. He reiterated that Judge Charles McGee's May 5, 2006 remand of the Washoe County Board of Equalization's decision to negate the Nevada Tax Commission's approved 1.08 land

factor stated, “The Court holds that the County Board of Equalization must examine the applied factor to the properties of each of the Plaintiffs and then decide why in given cases it shouldn’t be applied. The relatively simple and straightforward issue is the appropriate way to recognize off-year appreciation in real property. The Tax Commission does its job and then the system takes over to ferret out any true anomalies.”

Mr. Wilson asserted that the values derived from the factoring process removed the reappraisal techniques identified as unconstitutional.

Mr. Wilson expressed his understanding of the dilemma the Board was faced with by the Supreme Court’s ruling, indicating his wish that they had been more specific about the application of their decision. He stated his understanding of the Supreme Court decision that referenced 17 taxpayers whose tax assessments associated with the valuations established using the disputed methodologies had already been reduced.

Member Schmidt referred to the median assessment ratios that had gone from 61 percent to 40 percent after the rollback in Mr. Wilson’s sales ratio study. He asked if that represented land values or the combined values for land and improvements. Mr. Wilson responded that it represented the combined total. Member Schmidt wondered about the significance of that. Mr. Wilson stated it had nothing to do with land factoring but was just an illustration of taxable values in relationship to the market values. Member Schmidt again asked about the relevance of that information. Mr. Wilson remarked it was to show that the total taxable values throughout Washoe County were generally equalized.

Vice Chair McAlinden asked if the Nevada Tax Commission had approved the 2004, 2005 and 2006 factors and Mr. Wilson responded that they had. She then asked if any of the four invalid methods were used in determining subsequent factors. Mr. Wilson responded that teardowns had been utilized in the factor study for Area One and it was the Assessor’s position that the sales analysis done on those obsolete properties was done in accordance with newly adopted regulations in an effort to account for the full contributory value of the improvement. He reminded Vice Chair McAlinden that it was not until August 4, 2004 that NAC 361.119 was even created and there were no definitions of things such as soft costs, indirect costs, and non-realty components of value.

Vice Chair McAlinden clarified with Mr. Wilson that the 2006/07 valuations for 9,000 ± Incline Village and Crystal Bay properties had been adjusted based on the Board’s March 8, 2006 decision and that the 2007/08 values could not be adjusted due to statutes and a timing factor. She asked Mr. Wilson if he would go back and reprocess any past years in the process of readjusting values. Mr. Wilson responded that he could not change anything at this point except for 2008/09 values. He reiterated that, unless there was a reason falling under the criteria in NRS 361.310, he could not change 2007/08 values and it was now in the hands of this Board or the State Board of Equalization for those who might appeal to that level.

Member Covert referred to an earlier discussion about parcel numbers formed after the 2002/03-tax year. He asked how the Assessor's office determined the value of the parcel at the time it was formed. Mr. Wilson indicated the property would be valued in a manner similar to surrounding properties with similar characteristics but no factor was involved. Member Covert asked about putting an amount on the parcel for the 2002/03 year in which the new parcel number had not existed. Mr. Wilson responded it would be an estimate of value had it existed in that year and, due to the tax cap mandated by Assembly Bill 49, it could get really fuzzy when a parcel was classified as a remainder.

Since 2008/09 would be a reassessment year for Lake Tahoe, Member Covert asked if that would negate everything that went before it. Mr. Wilson stated the Assessor's office would use reappraisal to reestablish the value independent of anything else. Member Covert observed there would likely be some extremely large increases in valuation on reappraisal. Mr. Wilson explained the assessed valuation would be set by reappraisal but Assembly Bill 49 would not allow more than a 3 percent increase in each tax bill.

Vice Chair McAlinden asked Mr. Wilson to look at the records for five parcels discussed earlier as not being in existence in 2002/03 due to boundary line adjustments. Mr. Wilson stated he had done the reappraisal of Mr. Hern's property in Crystal Bay and he knew that parcel number 123-165-15 (Lawrence and Janelle Hern) had not existed at the time. He offered to get information on parcel numbers 122-181-70 (Richard and Ina Lukens), 125-482-40 (David and Linda Delbridge) and 130-241-58 (Twintop, LLC), asking for a recess so that he could try to put them on the screen. (LT-230, LT-590, LT-885)

2:44 p.m. The Board took a brief recess.

2:58 p.m. The Board reconvened with five members present.

[A 14-minute portion of the meeting, from 2:58 to 3:12 p.m. was inadvertently not recorded. The following is a general summary prepared from the handwritten notes.]

Mr. Wilson reviewed when each of the aforementioned parcels had been created. He assumed that he could agree with boundary line adjustments as discussed by Ms. Fulstone, stating the same or similar value would be assessed after boundary line adjustments had taken place.

Discussion ensued between Member Schmidt and Mr. Wilson about language in the statutes concerning teardowns. Mr. Wilson advised that a property was not considered a teardown until the improvements were actually torn down.

Member Krolick, Member Horan and Mr. Wilson discussed how the areas in Washoe County were laid out for factoring. Mr. Wilson referred the Board to page 18 in Assessor's Exhibit II and stated that all properties arrived at full cash value at the time of reappraisal.

3:12 p.m. Member Schmidt asked if time adjustments were done on any of the sold properties used to determine the Area One factor. Mr. Wilson stated that, although the Department of Taxation wanted them to, the Assessor's office had not used time adjustments. He pointed out that the factor would have increased had they done so. In response to further questions from Member Schmidt, Mr. Wilson explained the 723 sales covered a 36-month period and no time adjustments were used. Member Schmidt questioned that approach, since the factor was being created for a 12-month period. Mr. Wilson indicated a significantly higher factor would result if the Assessor's office used only the most recent 12-month sales figures. Member Schmidt commented there was nothing in evidence to support that statement. Mr. Wilson offered to further isolate the data by sale date to demonstrate the point. He remarked the Assessor's office tried to move values along in a conservative manner before reappraisals were done to get more accurate valuations. He added that statutes allowed the Assessor to target the factor to 35 percent and there was some indication that the Department of Taxation wanted a 32.5 percent target, but it had always been Mr. McGowan's position to keep the most conservative values until reappraisal. Mr. Wilson thought that Mr. McGowan's approach was better for the taxpayers.

Member Schmidt asked if the 45 parcels sold in Incline represented 100 percent of the Incline land sales. He commented that 12 of the parcels were disputable as land sales because they were teardowns. Mr. Wilson listed the locations of the 33 undisputed land sales, clarified they took place over a 36-month period, and stated that they represented all of the land sales his office was aware of.

Member Schmidt asked if the Department of Taxation looked at the legitimacy of the sales used by the Assessor's office to determine the factor. Mr. Wilson responded that he did not know. He indicated that all sales information and verification codes were provided to the Department at various times of the year. Member Schmidt asked why the information was provided to the Department and Mr. Wilson believed it was required by statute. Member Schmidt asked what else the Department did with the sales information. Mr. Wilson answered that he was not the Department of Taxation and did not know. Vice Chair McAlinden asked Member Schmidt to focus his questions on information that the Assessor had control over. Member Schmidt asked if Mr. Wilson had any information to indicate the Department analyzed anything in regard to the factor study or how the Assessor's office reached the 30 to 35 percent range, such as the constitutionality of any of the methods used. Mr. Wilson commented that the question sounded like it focused on the Department's sales verification. He remarked it was obvious the Department did some sort of analysis because they had recommended higher factors for Area One to the Tax Commission. Mr. Wilson wondered if Member Schmidt was again asking him to answer for somebody else. Vice Chair McAlinden pointed out

that Member Schmidt was asking questions beyond the scope of the Assessor's responsibility and asked him to please move on with his questions.

Member Schmidt asked Mr. Wilson, as the current Washoe County Assessor, if could he express an opinion as to whether one could apply an unconstitutional or an unapproved by regulation method of determining a factor rate, legitimately, as long as it ultimately resulted in a range of 30 to 35 percent. Mr. Wilson stated he did not think his office should do anything that was deemed unconstitutional.

Member Schmidt asked if it had been Mr. Wilson's testimony that his office would be moving toward a four-step view classification at Lake Tahoe and/or throughout the entire County. Mr. Wilson explained he was not sure a classification system of Lake Tahoe was applicable for the rest of Washoe County. Member Schmidt clarified with Mr. Wilson that a four-step system was used at Lake Tahoe by other counties and had been utilized for the Department of Taxation's Special Study parameters. Mr. Wilson noted that the Assessor's office would not necessarily be basing value on the view, but when a certain characteristic or attribute of real property was significant enough to stratify or group, it was important to identify what the grouping should be. Member Schmidt asked, when the Assessor's office modified its view classification system for Lake Tahoe, if it would be consistent with other counties in the State. Mr. Wilson indicated it would be brought forth to the Tax Commission to obtain clear approval before the Assessor's office did any of that. Member Schmidt inquired if the Assessor's office would be moving toward a percentage adjustment, which other counties used and which the Assessor used throughout Washoe County. Mr. Wilson could not speak to what other counties did at Lake Tahoe, but responded that he could speak to what was done in Washoe County and percentage adjustments were used in Washoe County in the valley. Member Schmidt stated that, if the Assessor used percentage adjustments at Lake Tahoe, then that would make the Lake Tahoe methodology for adjustments consistent with what had been done for many years in the rest of the County. Mr. Wilson mentioned base value. Member Schmidt asked if Mr. Wilson would agree that he was basically working toward solving the problems or reacting to the Supreme Court decision and correcting the things that the Supreme Court said were unconstitutional or inappropriate. Mr. Wilson stated he absolutely was trying to do that.

Petitioners' Rebuttal:

Suellen Fulstone discussed the specifically identified properties that did not have parcel numbers in 2002/03, both the boundary line adjustments and those referred to by Mr. Wilson as split parcels.

Ms. Fulstone directed the Board's attention to parcel number 130-241-58 (Twintop LLC, hearing number LT-885), explaining the Petitioner purchased the property in 1941. She stated the 2006/07 final value was the Assessor's best determination of what the 2002/03 value had been. She did not know what the prior parcel number had been but offered to get that information for the Board to determine

what the value on the parcel had been before the parcel was split. Ms. Fulstone commented that, although it may have developed a new parcel number in 2004, it had not come into existence at that time. It had been owned by the Petitioner and had a value prior to the new parcel number. She asserted the same was true for the other parcels that had been split. Ms. Fulstone indicated she was content with the Assessor's representation as to what their 2002/03 values were, as shown on the 2006/07 tax roll after the rollback. She accepted the numbers the Assessor had assigned as his best view of the 2002/03 values.

Ms. Fulstone identified the properties that had boundary line adjustments on them as those owned by Davidson, Lakeshore Investments, Kacyra Family Trust and KGI One. She had gone back to the earlier parcel numbers, added them up, and thought the values added to the same amount on the 2006/07-tax roll after the rollback. Ms. Fulstone did not believe the Assessor disputed the values, as his office had already determined them when they rolled back the 2006/07 values.

Ms. Fulstone observed that the Board was not there to reargue the Maddox decision and reiterated the Bakst decision by the Supreme Court had declared the 2003/04 valuations by the Assessor's office to be unconstitutional. She stated that issues such as the stratified view classification needed to be presented to the Tax Commission for the development of appropriate regulations. Ms. Fulstone pointed out that the Assessor had been very frank in saying the 1.15 factor was presented to the Tax Commission based on non-rollback values for 2006/07 and if the Supreme Court decision had come down earlier he would have done a different presentation. She noted the Assessor's office had not tried to amend their presentation.

Ms. Fulstone believed Mr. Wilson had misinterpreted the Supreme Court stay. She explained the stay had not enjoined the Assessor's office from presenting a rollback analysis with a new factor to the Tax Commission. Ms. Fulstone entered a copy of the stay order as Petitioners' Exhibit C and read from the second page, "We stay enforcement of the District Court's order, nullifying the assessment of respondents' taxes for the 2003/04 tax year and resetting the taxable value of the property in accordance with the previous tax year's assessment pending our consideration of the appeal." Ms. Fulstone interpreted that the Supreme Court stayed the District Court's order as to the 17 taxpayers as to the 2003/04-year. She continued reading from Exhibit A, "The Washoe County Board of Equalization, however, should proceed with its determination based on the reasoning of the District Court's order, of any additional petitions that seek a roll back of petitioners' properties to the 2002/03 tax year values. But, the Board is enjoined from implementing any roll backs."

Ms. Fulstone responded to Mr. Wilson's representation the factor as being merely a mathematical analysis. She noted a mathematical calculation was only as good as its components and there was no way to write the ratio and produce a factor that was not completely tainted by its relationship to the unconstitutional 2003/04 valuations.

Referring to Mr. Wilson's comment that no member of the Village League had been present at the meeting of the Tax Commission when they approved the factor, Ms. Fulstone stated one would have to be extraordinarily vigilant to keep looking for a specific item to appear on the Tax Commission's agenda and also to understand what the agenda was referring to because items were not identified in a way that led to easy recognition. She remarked the Village League and the taxpayers at Incline Village and Crystal Bay would welcome Washoe County's movement, like Clark County, to a year-by-year reappraisal of all the properties in the county, as most of the counties in this State were doing.

Ms. Fulstone referred to Mr. Wilson's assertion that the Tax Commission approved 2007/08 valuations for Incline Village and Crystal Bay property. She clarified it was the factor that was approved by the Tax Commission and the valuations themselves were never before the Tax Commission.

With respect to this Board's authority, Ms. Fulstone indicated the Board had the authority to review matters presented to it but did not have the authority to set values at whatever it wanted. She believed the Board's jurisdiction was to review the values before it and either approve or reject those values based on the evidence. In this instance, she thought the evidence of the unconstitutional basis for those values required the Board to reject them.

Ms. Fulstone stated unequivocally she had never argued before any Board, in any written brief, or otherwise, that the State Administrative Procedures Act applied to county agencies. Her argument was always that the County, and particularly the County Assessor's office, had to follow the regulations and those regulations had to be adopted by the Tax Commission for a Statewide application, never that Washoe County should adopt its own formal regulations.

Ms. Fulstone likened Mr. Wilson's presentation to an apology about the way the Assessor's office had proceeded in the past. She stated the issue with the 2007/08 valuations was that the factor was generated with 2003/04 unconstitutional valuations and applied to unconstitutional non-rollback 2006/07 valuations. Since the Supreme Court said the factor had to be applied to the last valuation done in accordance with Tax Commission regulations, Ms. Fulstone suggested that would put them back to the 2002/03-tax roll.

Ms. Fulstone did not think there was any reason to spend time on the Lake Tahoe Special Study that was never adopted by the Tax Commission. She pointed to the determination made in the study that the properties at Incline Village were not properly valued, were out of equalization, and could not be factored.

Ms. Fulstone identified Mr. Almy as a former president of the International Association of Assessing Officers (IAAO). She commented there was a problem with reliance on IAAO standards that were developed for a full cash value system because Nevada did not use such a system. She stated that ratio studies

comparing sales of improved property to taxable value did not translate to Nevada, where we looked only at the full cash value of land and used a completely different means of valuing improvements.

Regarding Mr. Wilson's reference to the factor studies being evidence of equalization or lack thereof, Ms. Fulstone explained the factor was defined in statute as an adjustment in an interim year to the last preceding valid assessment, not an issue of equalization. She noted that the Supreme Court did not instruct the County to go back, do the appraisal right and get the right value, but rather to go back, as Maddox did, to the last good value, meaning 2002/03.

Ms. Fulstone indicated Mr. Wilson was only partly correct when he asserted the 2007/08 land values for Area One were determined using the factor method by comparing the 2006/07 assessed land values prior to the rollback to their sales prices to determine the factor ratio. She reasoned that only 45 sales at Incline Village and Crystal Bay were involved in calculating the factor and the properties before the Board today had not been sold, so their sales price did not exist for comparison to their assessment value. She explained that vacant land sales were not used as comparable sales because an insufficient number of vacant land sales gave a skewed view of land values. Ms. Fulstone stated this was the reason for using comparable sales of improved properties and factoring out the contributory value of the improvements, which was the regulation ultimately adopted by the Tax Commission.

Ms. Fulstone suggested, since the McGee case was not set for hearing before the Board, it had obviously not been remanded.

Ms. Fulstone stated her understanding of Mr. Wilson's position was that, by the time the Supreme Court decision came down his hands were tied, that he was beyond adjusting values, beyond reappraising values, and beyond doing anything because the roll was closed. She declared it then became this Board's job to make the necessary constitutional adjustments to the values before them.

Ms. Fulstone provided an additional opinion letter from the Legislative Counsel Bureau, which was marked as Petitioners' Exhibit D. She explained the letter contained an analysis of the system and how it was supposed to work in terms of uniformity.

Assessor's Rebuttal:

Mr. Wilson stated he did not have sufficient time to review the document presented by Ms. Fulstone as Petitioners' Exhibit D and would rebut it if necessary at the next level of appeal. He did not see any new evidence from Ms. Fulstone and indicated his presentation was complete.

Closing Arguments – Assessor:

Mr. Wilson asked if it was a new hearing procedure to have closing arguments. He reiterated that he had made his case.

Closing Arguments – Petitioner:

Ms. Fulstone summarized the Assessor's numbers for 2007/08 had been based on valuations from 2003/04 that were unequivocally unconstitutional as determined by the Supreme Court in Bakst. She stated the contention that the Bakst decision applied only to 17 people was true as to the specifics directed by the court for rollbacks and refunds, but not with respect to the principle of law enunciated in Bakst. Ms. Fulstone explained, in order to have a tax system consistent with the constitutional requirement of uniformity, there had to be uniformity of regulation at the State level. That regulation had to be enforced against the county assessors. It was the failure of the Tax Commission to have adopted regulations that made the methodologies used by Washoe County to assess properties at Incline Village and Crystal Bay invalid and the valuations unconstitutional. She did not think there was any dispute from the Assessor's office that those unconstitutional invalid methodologies were used for all of the properties involved in this consolidated petition.

Ms. Fulstone stated the 1.15 factor violated the requirement of the statute and the courts that it be applied to the last valuation reached pursuant to Tax Commission regulation. Additionally, she said it violated the requirement that it be developed and presented using comparable sales for the area to which it was to be applied. Ms. Fulstone declared it was impossible for an Area One factor to be applied to Incline Village and Crystal Bay based on a comparable sales basis because the Assessor had not used comparable sales and improved land as required by the regulation. She concluded the only factor that could be approved was a factor of 1.0 applied to the 2002/03 valuations.

Board Questions and Discussion:

Given the tax cap, Member Covert asked what the damages would be to the Petitioners if the Board were to uphold the Assessor's position. Ms. Fulstone responded she could not quantify damages but there would be an unconstitutional assessment out there when it came time to redo the assessments or if the tax cap came off. Member Covert suggested the point would be moot when the 2008/09 reappraisals were done. Ms. Fulstone indicated the five years preceding 2008/09 would continue working their way through the courts.

Member Horan asked about the Petitioners' expectations for refunds. Ms. Fulstone clarified that 2007/08 tax bills had not yet gone out, so if the Board were to roll back values new tax bills would be issued to the petitioners.

Member Covert, Ms. Fulstone and Member Schmidt discussed the tax cap, concluding that it had no impact on assessed valuations.

Member Horan wondered if petitioners might be coming back to the Board or bringing other actions to seek refunds going back from 2006/07 to 2002/03 for those Incline Village and Crystal Bay residents not identified in the court order. Ms. Fulstone stated she had no real control over what petitioners might do beyond this proceeding, but expected there would be further action with respect to 2006/07. She indicated that, although the Assessor had rolled back valuations, the Treasurer had not issued refunds or amended tax bills for 2006/07. Ms. Fulstone went on to say there was an issue of the State Board of Equalization hearing the Assessor's appeal of the 2006/07 rollbacks. She was not representing petitioners in any action to try to recover five years worth of taxes.

Vice Chair McAlinden asked Mr. Wilson if he agreed with Ms. Fulstone's statements about the parcels that were either split or had boundary line adjustments after 2002/03. Mr. Wilson stated he understood Ms. Fulstone's position, but when property was split and the size or some other attribute was changed, it had to be valued in accordance with the new parcel number. He clarified that, although no new land was being created, a new parcel number meant the parcel had not existed in its current configuration in 2002/03. Mr. Wilson discussed with Member Covert that split parcels absolutely could be worth more than the single parcel that existed before the split.

Member Krolick and Mr. Wilson discussed that, although TRPA regulations at the Lake did not allow the subdivision of parcels, there were circumstances in which splits did occur. Mr. Wilson gave an example where a property had been assigned one parcel number in years past, although its plat map contained more than one legal lot.

Vice Chair McAlinden, Mr. Wilson and Member Schmidt spoke about what could be done with the properties that had been given new parcel numbers since 2002/03. Ms. Fulstone suggested they should be rolled back in keeping with the other consolidated group of properties because their values had been subject to the unconstitutional methodologies. Vice Chair McAlinden inquired, when the 2006/07 values were rolled back to 2002/03, if the Assessor's office had done a blanket update on their database or if other criteria had been used to make the changes. Mr. Wilson commented that some criteria had been used, first looking to see if the parcel was in existence in 2002/03 and also looking at whether there had been new construction or other changes to the property. He indicated that parcels with no substantial changes were given the value established for 2002/03 but those with changes were addressed on a case-by-case basis.

Mr. Wilson read from NRS 361.345, "Except as otherwise provided in subsection 2, the county board of equalization may determine the valuation of any property assessed by the county assessor, and may change and correct any valuation found to be incorrect either by adding thereto or by deducting therefrom such sum as is necessary to make it conform to the taxable value of the property assessed, whether that valuation was fixed by the owner or the county assessor." Member Covert questioned if that could be interpreted to say, regardless of the court decisions, the Board could choose

a valuation without regard to something to substantiate the decision through legal channels. Mr. Wilson stated that was a question for counsel. He noted he had seen the Board establish new valuations of property in the past based on the evidence provided at the hearing.

Member Schmidt suggested, if the Board elected to roll back property values, that those with boundary line adjustments and splits could be calculated using simple division and the Board could then instruct or grant the capacity to the Assessor's office to adjust those they thought had value added, also granting the property owner appeal rights to the State Board of Equalization. Mr. Wilson declared he was uncomfortable with the suggestion and advised the Board not to do that. He pointed out that taxpayers needed to know where their values had been established at the conclusion of this hearing in order to meet the March 10, 2007 filing deadline to the State Board of Equalization. Mr. Wilson suggested Ms. Fulstone's recommendation of using the value already placed on the roll when 2006/07 values were rolled back to 2002/03 might be the best course of action.

Member Schmidt asked if there were properties where a parcel had been split. Mr. Wilson commented they had been identified earlier in the hearing. Mr. Wilson reiterated that he wanted no part in further altering values subsequent to alterations made by the Board's decision.

Vice Chair McAlinden moved, based on the evidence presented by the Assessor's office and the Petitioner, that the following parcel numbers not in existence in 2002/03 not be considered in the consolidated group: 122-181-70, 122-181-72, 122-181-73, 123-165-15, 125-211-06, 125-211-07, 125-482-40, 127-590-15, and 130-241-58. Member Covert seconded the motion for purposes of discussion. The motion failed on a 1-4 vote, with Members Covert, Horan, Krolick and Schmidt voting "no."

Member Schmidt stated he would not support the motion because he thought the parcels were in existence in 2002/03. He commented he would be prepared to treat parcel splits differently from lot line adjustments but was not comfortable with saying they did not exist.

Member Krolick agreed with Member Schmidt that the property was obviously there and being taxed in 2002/03. He pointed out that these parcels had not come from a fire service or government roll. He believed it would be acceptable to follow the adjustments already made by the Assessor's office.

Given that Ms. Fulstone and Mr. Wilson agreed with the values established during the 2006/07 rollbacks, Member Covert saw no reason for the Board not to agree with that as well.

Member Schmidt asked if there were any new parcel numbers subsequent to the 2006/07 rollbacks. Mr. Wilson was not sure but stated it was possible. Member Schmidt asked, since the Assessor's office assigned values to new parcel numbers when

it did the rollback for 2006/07, if Mr. Wilson would treat any new parcel splits or adjustments that arose subsequent to any rollback decision the Board might make for 2007/08 in a similar manner. Mr. Wilson stated he assumed so.

Member Covert moved that the following parcel numbers be included in the consolidated group of hearings and that their values be set to those established by the Assessor's office after the rollback of the 2006/07 tax roll to 2002/03 values: 122-181-70, 122-181-72, 122-181-73, 123-165-15, 125-211-06, 125-211-07, 125-482-40, 127-590-15, and 130-241-58.

Discussion took place concerning the intent of Member Covert's motion and which values would be used for the parcel numbers that had not existed in 2002/03. Member Covert did not want to infer anything in his motion about any future rollback decision the Board might make. He simply wanted to include the parcels in the consolidated group of hearings. Chief Deputy Clerk Nancy Parent clarified that, although it had been discussed that a separate motion might be necessary when decisions were made about the consolidated group of petitions, there had been no previous motions to exclude the parcels in question from the group of petitions under discussion. Mr. Wilson indicated his request had been contingent on any Board action to reduce values, so the Assessor's office would have direction about what values to use as a reference for 2002/03.

Member Covert withdrew the motion.

Member Horan queried if what the Board was being asked to do was to roll back the 2007/08 values and/or to apply the 1.15 factor to 2002/03 values.

Member Schmidt believed the Assessor's office was asking the Board, in a tongue-in-cheek manner, to approve a new assessed value for the 900+ parcels, which would be the current 2006/07 value adjusted by a factor of 1.15. He stated what was before the Board was whether they would adjust the factor or disallow it and say the factor was inappropriate, unconstitutional or invalid for one reason or another. Member Schmidt commented he could find four or five reasons to argue for setting the factor aside, the first being that the regulations clearly stated it should be based on comparable property but the factor was created from 700+ sales that were mostly on the other side of the range from Incline Village and Crystal Bay. Vice Chair McAlinden asked what he would propose. Member Schmidt suggested setting the 1.15 factor aside and applying a factor of 1.0 to the 2006/07 values assigned after the rollback, those of 2002/03.

Member Krolick commented that, following the Maddox decision; he did not think it was the Board's position to determine what the appreciation might have been to come up with a different factor. Member Schmidt agreed there was not enough information before the Board and it was not the Board's responsibility to come up with its own factor.

Member Covert was not comfortable with throwing the factor out completely, as that would create an equalization problem, not just for Area One but possibly for other areas as well. He stated going back to a 1.0 factor was arbitrary and would mean that no factor had been applied for four years.

Vice Chair McAlinden commented she always tried to do what was fair and right, particularly within the confines of her responsibilities as a member of this Board. She believed the Supreme Court did not address any year other than 2003/04 and to make adjustments to 2007/08 based on a very focused and limited ruling would further skew land valuations in Incline Village and Crystal Bay, thereby putting the rest of the County out of equalization.

Member Krolick pointed out the courts had opportunities to address the factor and to address the appreciation issues but did not do so. He thought the Board's position was not to penalize the taxpayer because of the mistakes or methodology used by the Assessor's office. Vice Chair McAlinden asked if Incline Village and Crystal Bay were then to get 2002/03 values in perpetuity. Member Krolick responded the problem would be solved with next year being the reappraisal year. Member Covert agreed the Board should be fair, but to all taxpayers, not just to one little group. He remarked the Board was not being fair to the balance of the taxpayers in Washoe County by ignoring the factor and certain other issues.

Member Schmidt indicated the issue before the Board was the process. He related several reasons for setting aside the factor, including the issue of comparable sales, direction from the Supreme Court regarding unconstitutional methodologies, and his belief that the Assessor's office had not used the 2004 regulations to determine the factor. Member Schmidt stated that correct values still did not excuse the process through which they were arrived at. He suggested there would be an appeal to the State Board of Equalization and was sure it would go to the Supreme Court one way or another.

Based on the hearings held last year, Member Horan did not believe there was any question the process was flawed and was not applied equally. He said there were probably inequities in any assessed taxable value in any city or any county in the United States because appraisal was more of an art than a science unless comparable sales were used, which was not the case here. Member Horan expressed concern that rolling back all 9,000+ properties to 2002/03 for the upcoming tax year would place Incline Village and Crystal Bay out of equalization with the rest of the County, so he would be reluctant to do that. He suggested one way to compromise would be to disregard the factor and otherwise leave the 2007/08 values as they were without rolling them back to 2002/03.

Member Schmidt commented the decision was whether or not to apply the factor. Vice Chair McAlinden disagreed, stating she had clearly heard Ms. Fulstone indicate the Petitioners were interested in using 2002/03 values for the 2007/08 year. Ms. Fulstone clarified the Supreme Court decision said one had to go back to 2002/03

because all valuations done after that were based on the unconstitutional methodology used to get 2003/04 values. She added that was an issue independent of the factor. Ms. Fulstone mentioned it was not all 9,000+ properties in Incline Village and Crystal Bay involved in this hearing, but the 950+ petitioners who appealed through the Village League.

Member Covert remarked the members of this Board were not lawyers and it was for the courts to interpret the legal issues. He stated the Supreme Court had not addressed any year except 2003/04 and he was not aware of the Supreme Court mentioning the factor. Member Covert pointed out this Board was the first line of appeal and there were at least four levels beyond, all the way up through the court systems. He indicated he was not comfortable rolling 2007/08 values back to 2002/03 with no factor applied because it would cause an equalization problem.

Member Schmidt stated the values the Assessor's office had applied the 1.15 factor to were no longer valid. He reiterated his position concerning the factor being set aside. Member Schmidt added the Board was not there to be fair, but to appropriately apply the law and the court decisions.

Vice Chair McAlinden asserted that fairness and equalization were close to the same thing.

Member Covert stated he could be a little bit stronger on the issue if there had been monetary damages for the Petitioners, but he believed there were no monetary damages due to the tax cap. He observed the whole thing would be moot when reappraisals were done in one year. Member Covert believed the factor had been done correctly. He pointed out that Incline Village and Crystal Bay enjoyed a benefit by belonging to Area One, as testimony indicated their factor would have been much higher if they had been isolated to a separate area.

Mr. Wilson spoke up regarding the tax cap. He explained the tax bill Incline residents were currently paying on was the pre-rollback number while the case was pending before the State Board of Equalization. If the Board's decision to roll back 2006/07 values to 2002/03 was upheld or if the State Board of Equalization did not have the authority to hear the case, then the rollback values could potentially reset the tax cap. Mr. Wilson wanted the Board to understand that a lot of conditional things were still going on regarding the tax cap.

Member Horan asked for further clarification of exactly what the Board was being asked to do and what the Board could or could not do in its motions. Mr. Wilson stated he heard Ms. Fulstone ask the Board to roll 2007/08 values back to 2002/03 and the Assessor's recommendation in each of the hearing packets was to uphold the current value on the 2007/08 roll. He indicated it was completely up to the Board to decide what to do or what factors apply. Ms. Fulstone pointed out that it was within the capacity of the Board to go to the 2002/03 values as reflected in the 2006/07 values now on the books and apply the factor to that. She stated there was a likelihood it would make

a difference in the taxes that people actually had to pay, but damages or the consequences of the Board's decision were not part of their consideration. Mr. Wilson clarified there had been four approved factors leading up to the 2007/08 roll, 1.0 in 2004/05, 1.08 in 2005/06, 1.02 in 2006/07, and 1.15 in 2007/08.

Member Krolick asked Mr. Wilson how sales compiled over a four-year period could be used to represent last year's appreciation at a rate of 15 percent. Mr. Wilson pointed out that a larger sample of sales produced a more conservative factor.

Member Schmidt asked counsel if the Assessor's office should be required to adjust the rolls and apply the 1.15 factor to the corrected 2006/07 values rather than the incorrect values used before the rollback. Mr. Bartlett reiterated the Assessor's testimony that the Supreme Court decision came out too late for him to do that and the rolls were closed by the time the Supreme Court decision came out.

Member Covert and Member Horan commented it was methodology being disputed, not the accurateness or correctness of the values.

Member Schmidt suggested, because the 2006/07 rolls were currently the same as the 2002/03 rolls and the factor was 1.15, that those two values should be used to determine assessed valuation for 2007/08.

Member Covert stated he was not inclined to usurp the authority of the Tax Commission or the State Board of Equalization. Since it was the State's job to make the proper determinations on how county assessors were to go forward, he thought it was their responsibility to step up to the plate and do that. Member Schmidt believed the Board had clear direction from the Supreme Court of the State of Nevada, as well as the District Courts as affirmed by the Supreme Court. Member Horan did not agree there was a clear direction from the Supreme Court. He believed the courts had ruled the methodology was unconstitutional but not that the values were incorrect. Member Horan stated, with respect to fairness and equalization, it would create an equalization problem to take the 2002/03 values and use them for the 2007/08 tax roll. He pointed out the factor might have been 2.0 or 3.0 instead of 1.15 if the timing of various decisions had been different.

Member Covert moved to uphold the Assessor's valuation for the 2007/08 year and to uphold the factor as well. He added that parcel numbers not in existence during the 2002/03-tax year were to be included in the motion. Vice Chair McAlinden seconded the motion. The motion failed on a 2-3 vote, with Members Horan, Krolick and Schmidt voting "no."

Member Schmidt stated he could not support the motion because equalization with the rest of the County was not the issue before the Board. He did not think the Board could accept values that were arrived at through a flawed unconstitutional process and believed there was no foundation to apply the factor of 1.15 to a value that was no longer on the rolls. Member Schmidt added that he could set the

factor aside because it was created by substantially relying upon properties that were not comparable. He suggested the process of where the sales were taken from was not in regulation and not approved directly by anyone at the State level.

Member Krolick indicated he could not support the motion because it was asking the Board to uphold the Assessor's valuation that even the Assessor admitted was based upon 2006/07 numbers, which were no longer valid. He pointed out the Board would be reversing its position compared to last year's vote.

As Member Schmidt tried to formulate a new motion, discussion ensued about which roll, which values and which properties it would apply to.

Member Horan expressed his ongoing concerns about rolling values all the way back to those of 2002/03. He stated that, while there was argument about methodologies, the factor adjustment was a legitimate tool for the adjustment of values in between five-year appraisals.

Member Schmidt stated that one could argue there was an equalization issue, which started at the Assessor's office or at the Tax Commission or was created by the Supreme Court ruling itself, but the Supreme Court ruling was the law of the land. He believed the issues were quite simple and clear and that any inequities in equalization would be worked out within the next 12 months through the appeals process, but it was not in the purview or power of this Board to address equalization at this hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Schmidt, seconded by Member Krolick, which motion duly carried with Vice Chair McAlinden and Member Covert voting "no," it was ordered that the factor of 1.15 be set aside for the attached list of parcels titled Exhibit A, based upon inappropriate derivation of construction of the factor rate values in non comparable properties. It was further ordered that the factor be adjusted to 1 and that the factor be applied to the current 2006/2007 land values on the roll. The Board found that, with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

On a call for the vote the motion passed on a 3-2 vote with Members Schmidt, Horan and Krolick voting in favor of the motion, and Vice Chairman McAlinden and Member Covert voting against the motion.

Member Schmidt indicated he would make an additional motion. He said the Assessor's Office requested additional direction concerning the parcel splits. In response to Member Schmidt, Mr. Wilson advised the parcel splits were no longer applicable since Member Schmidt referenced 2006/2007 as the base year. No formal motion was made nor any action taken on Member Schmidt's comments.

EXHIBIT A		
PARCEL NO.	PETITIONER(S)	HEARING NO.
122-051-08	Frederic, George & Barbara Tr	LT-131
125-564-11	Frederic, George & Barbara Tr	LT-631
131-211-07	Frederic, George & Barbara Tr	LT-955
122-051-09	Kaplan, James & Caroline Tr	LT-132
122-052-02	Kaplan, Donald Tr Etal	LT-133
122-052-10	Hampton, Wade & Nancy	LT-134
122-052-22	Hardt, Herbert W & Margaret K Tr	LT-135
122-060-06	Three Oaks Partnership	LT-136
122-060-09	Purtill, Frederic L & Adrienne G Tr	LT-137
122-060-15	Hurwitz, George K Tr	LT-138
122-080-01	Pitlyk, Paul J Tr	LT-139
122-080-02	Clark, William S & Polly L Tr	LT-140
122-080-13	Fitzgerald, Gerald J & Jane Tr Etal	LT-141
122-080-17	Wight, Donald M Jr & Pamela T Tr	LT-142
122-201-04	Wight, Donald M Jr & Pamela T Tr	LT-262
122-080-19	Walsh, James A & Sandra S Tr	LT-143
122-080-22	Ross, Patricia L Tr Etal	LT-144
122-080-31	Wohlleb, Dewayne H Tr	LT-145
122-080-35	Hite, Robert G Tr	LT-146
122-080-38	Willoughby, William P Tr	LT-147
122-080-43	Jensen, Bert W & Barbara A Tr	LT-8
122-090-06	Feinstein, Donald I & Jacqueline G Tr Etal	LT-148
122-090-14	Wiltsek, Herbert E & Barbara B Tr	LT-149
122-090-25	Wiltsek, Barbara B Tr	LT-150
122-090-26	Foley, James W Jr	LT-151
122-100-10	Spike 2000 LLC	LT-152A
122-100-18	Jazz 2000 LLC	LT-152B
122-100-25	Walsh, Gregory V Etal Tr	LT-152C
122-100-26	Walsh, Gregory V Etal Tr	LT-152D
122-111-09	Szatkowski, Stephen & Cherrie M Tr	LT-155
122-111-20	Cuadros, Albert L & Rosina Tr	LT-156
122-112-04	Dentz, Joseph G & Anna M	LT-157
122-112-13	Fetterly, Lynn & Melody A Tr	LT-158
125-491-02	Fetterly, Lynn L & Melody A Tr	LT-591
122-113-05	Sperry, Thomas M & Susan K	LT-159
122-115-08	Hancock, David & Susan Tr	LT-160
122-115-14	Starr, Robin N & Connie A	LT-161

EXHIBIT A		
PARCEL NO.	PETITIONER(S)	HEARING NO.
122-115-15	Todd, Duncan S & Marjori L Tr	LT-162
122-115-16	Sprogis, Harold L Tr Etal	LT-163
122-116-04	Ronning, Crosbie B Etal	LT-164
122-116-09	Cardillo, Eugene & Linda Tr	LT-165
122-116-14	Elrod, Eleanor A	LT-166
122-116-15	Soli, Sandra R & Bruce J	LT-167
122-123-03	Whitmire, Newman J & Judith A	LT-169
122-123-06	Wittenberg, Roger & Beatrice	LT-170
122-124-12	Moore, Richard H & Virginia M Tr	LT-171
122-124-14	McKim, Michael J & Shere I	LT-172
122-125-04	Fisher, James R & Diane R Tr	LT-173
122-125-08	Steinberg, Alvin A Tr Etal	LT-174
122-142-20	Steinberg, Alvin A Tr	LT-210
122-125-10	Charpentier, Felix J & Helen E Tr	LT-175
122-192-07	Charpentier, Felix J & Helen E Tr	LT-237
122-126-16	Holmes, Steve W & Peggy M	LT-176
124-084-03	Holmes, Steven W	LT-414
122-126-23	Keenly, Richard Etal	LT-177
122-127-02	Kindstrom, Janet L Tr	LT-178
122-127-08	Collins, Asa W III & Patricia J N Tr	LT-179
122-129-05	Nelson, D Marshall & Janine U Tr	LT-180
122-129-06	Carter, Edward M Etal	LT-181
122-129-07	Bock, Alice D	LT-182
122-129-14	Atkinson, Robert F M	LT-183
122-129-16	Borgerding, Joseph & Barbara J	LT-184
122-132-03	Eller, Thomas D & Ellen H Tr	LT-185
122-132-05	Snay, Francis E & Sharon T Tr	LT-186
122-132-07	The Emerald Group LLC	LT-188
122-132-14	Miller, Raymond V & Barbara A Tr	LT-189
122-132-16	Guttman, Paul H Jr Tr Etal	LT-190
122-132-17	Amundsen, Howard M Etal	LT-191-DU
125-244-20	Amundsen, Howard Etal	LT-527
125-244-21	Amundsen, Howard Etal	LT-528
122-132-18	Newell, Barbara M Tr	LT-192
122-132-19	Howard, John J	LT-193
122-133-04	Randolph-Wall, Ronald D	LT-194
122-133-07	Grueninger, Walter E & Jane Tr	LT-195

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PARCEL NO.	PETITIONER(S)	HEARING NO.
122-133-17	Kirby, John A & Sharon K Tr	LT-196
122-134-05	Dennison, Joan C	LT-95
122-135-02	Zullo, Sam J & Lorraine H Tr	LT-13
122-135-06	Grimm, James E & Dorith L Tr	LT-199
122-135-07	Oday, Daniel Etal	LT-200
122-135-12	Farrell, Joseph P & Edith W Tr	LT-201
122-135-14	Knister, Michael J & Padmasri S	LT-202
122-135-20	Dupin, William F & Penelope A Tr	LT-203
122-135-21	Harries, David G & Kathleen M	LT-204
122-135-25	White, Harvey P & Sheryl Tr	LT-205
122-135-26	Sliger, Edward J & Kimberly A Tr	LT-206
122-142-13	Gacs, Peter T & Ute D Tr	LT-207
122-142-14	Holetz, Steven J & Kristi A Tr	LT-208
122-142-16	May, Christopher & Eileen M	LT-50
122-142-17	Powell, Bradley D & Susan C Tr	LT-209
122-161-04	Blamire, Anne M	LT-211
122-161-05	Gray, Gerald W & Sherry Tr	LT-212
122-161-08	Brown, Barry D & Nancy J Tr	LT-213
122-161-13	Toth, Frank J Jr & Pauline J Tr	LT-214
122-162-07	Preger, Robert L Tr	LT-215
122-162-09	Lowe, Todd A & Janet H Tr	LT-216-DU
122-162-10	Cooper, J Carl & Lorelei M Tr	LT-217-DU
122-162-25	Seykota, Edward A	LT-218
122-181-19	Paul, Charles F Tr	LT-219
122-181-24	Spirit Of The Lake LLC	LT-220A
122-181-38	Spirit Of The Lake LLC	LT-220B
122-181-29	Anderson, J Robert & Carole K	LT-221
123-260-11	Anderson, J Robert & Carole K	LT-366
122-181-33	Brown, Kenneth H & Margaret F Tr Etal	LT-222
122-181-34	Robert L Bridges Family Trust	LT-223
122-181-49	Balestrieri, Kenneth M & Jennifer L Tr	LT-225
122-181-56	Bruzzone, Joan E Tr	LT-226
122-181-58	Kornstein, Don R & Leslie H	LT-227
122-181-61	Croom, George E Jr Tr	LT-228
132-053-10	Croom, George E Jr & Sharon M Tr	LT-1015
122-181-70	Lukens, Richard H Jr & Ina R Tr	LT-230
122-181-72	Davidson, Robert M Tr Etal	LT-231

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PARCEL NO.	PETITIONER(S)	HEARING NO.
122-181-73	Lakeshore Investments III LLC	LT-232
122-191-07	Kinney LLC	LT-233
122-191-16	Harband, Newton J & Cynthia Tr	LT-234
122-191-20	Lipsitz, Jeanne L	LT-235
122-192-02	Webb, Lewie A & Karen L	LT-236
122-193-04	Tiras, Edward & Natalie H	LT-238
122-193-05	Knoles, Paul R Tr Etal	LT-239
122-193-09	Silveira, Roderick A & Mary A Tr	LT-240
122-193-14	Good, Jo Anne Tr	LT-241
122-193-19	John Whitcombe Construction	LT-242
122-193-24	O'Donnell, William R & Mary B Tr	LT-243
122-193-25	O'Donnell, William R & Mary B Tr	LT-244
122-193-29	O'Connell, William L & Mary E Tr	LT-245
122-193-36	Robins, Robert C & Linda D Tr	LT-246
122-193-37	Robins, Robert C & Linda D Tr	LT-247
122-194-07	Taranowski, Thomas F & Cheryl A Tr	LT-248
122-194-11	Lee, Gary W & Jennifer J Tr	LT-249
122-195-16	Lee, Gary W & Jennifer J Tr	LT-261
122-194-12	Mingham, Steven P Sr & Anita E Tr	LT-250
122-194-13	Gamble, John R Sr & Muriel W Tr	LT-251
122-194-20	Biddle, W Craig & Patricia K	LT-252
122-194-23	Schuyler, Rob R Tr	LT-253
122-194-24	Hagy, Gerald S & Rhoda J Tr	LT-254
122-195-01	Palermo, Phyllis & Joseph J	LT-255
122-195-03	Brezicki, Joseph J & Francine J	LT-256
122-195-05	Love, Robert G & Suzanne Tr	LT-257
122-195-07	Slayton, Susan A & Foy E	LT-258
122-195-09	Hartman, Craig D & Alison N Tr	LT-259
122-195-15	Adkins, Randall S & Linda S Tr	LT-260
122-201-08	Biakanja, Julia E Tr Etal	LT-263
122-201-17	Racioppo, Frank J Jr & Janice A	LT-264
122-201-23	Scherer, Paul E & Joan Tr	LT-266
122-201-28	Jacobsen, Samuel J & Virginia M Tr	LT-267
122-202-14	Gertmenian, Alfred N & Hollace K	LT-268
122-202-24	Frank, Virginia J & Harold J	LT-269
122-202-25	Johnson, Brian L & Karen I Tr	LT-270
122-211-01	Rulon-Miller, Conway Jr & Lana C Tr	LT-271

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PARCEL NO.	PETITIONER(S)	HEARING NO.
122-211-02	Rulon-Miller, Conway Jr & Lana C Tr	LT-272
122-211-46	Rulon-Miller, Conway Jr Tr Etal	LT-280
122-211-05	Michael, John A & Dorothy A Tr	LT-273
122-211-06	Rotman, David A Tr	LT-274
122-211-09	Iuliano, Dominick & Dolores A Tr	LT-275
132-030-46	Iuliano Enterprizes	LT-1013
122-211-14	Benigno, Rick & Debora Tr	LT-276
122-211-15	Donovan, Gregory P & Kerry P Tr	LT-277
122-211-17	Joslin, Nancy J Tr Etal	LT-278
122-211-26	Newby, Joyce Sozzi	LT-279
122-212-02	Monnier, Richard E & Margaret A Tr	LT-281
122-212-08	Ullmann, Wendy S	LT-282
122-213-01	Payne, Robert A & Teresa J Tr	LT-283
122-213-18	Gergen, Peter L & Jean L Tr	LT-284
122-213-20	Smith, James A Jr & Esther L Tr	LT-285
122-214-01	Tower, Virginia L Tr Etal	LT-286
122-214-05	Werneburg, Kenneth R & Gail	LT-287
122-214-09	Walker, Thelma A Tr	LT-288
122-214-10	Law, Allen K & Carla R Tr	LT-289
122-214-12	Freeman, Charles Gay	LT-14
122-214-14	Massi, Albert D & Eileen F	LT-290
122-215-02	Brown, Dale F & Diane J	LT-291
127-500-06	Brown, Dale F & Diane J	LT-753
122-215-03	Scully, Mark J & Keven L	LT-292
122-215-04	Myall, Edward O Jr & Helen L Tr	LT-293
122-215-11	Lameraner, Joseph & Annemarie Tr	LT-294
122-215-12	Dorf, Barbara Tr Etal	LT-295
122-251-01	Wagner, Harvey E & Leslie K	LT-296
122-251-02	Wagner, Harvey E & Leslie K Tr	LT-297
122-251-03	Leonardini, Thomas A & Karen M Tr	LT-298
122-251-04	Dewhurst, Norman K & Mary J Tr	LT-299
122-251-08	Winnipeg Supply & Fuel Co Inc	LT-300
122-251-09	Purdy, Bruce B & Barbara G Tr	LT-301
122-251-12	Furer, Andrew E & Eloisa B Tr	LT-302
122-252-04	Mihalko, George R & Taylor H Tr	LT-303
122-252-07	Redfern, John E Jr & Kathleen A Tr	LT-304
122-460-01	Oyler, Sylviane M	LT-305

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PARCEL NO.	PETITIONER(S)	HEARING NO.
122-460-11	Browder, Brian D	LT-306
122-460-15	Yesson, Gerald G & Tina E Tr	LT-307
122-460-26	Klein, Mary J Tr	LT-308
122-510-03	Troger First Family Ltd Ptsp	LT-309
122-510-08	Copeland, Marvin V & Nancy M Tr Etal	LT-310
122-510-22	Hane, William L & Marcia L Tr	LT-311
122-510-27	Inman, Leslie E Jr & Diane K Tr	LT-312
122-510-34	Robbins, Gayle E & Marilyn A Tr	LT-313
122-510-38	Tokle, Robert D & Mary Ann Tr	LT-314
122-510-46	Abdo, Charles J Jr & Evelyn R	LT-71
122-510-49	Williams, Joanna N Tr	LT-315
122-530-01	Oler, R Wayne & Meriam C Tr	LT-316
122-530-14	Nettleman, Brian J	LT-318
122-530-23	Cusac, Richard S & Lynn D Tr	LT-72
122-530-27	Martin, Kale Tr	LT-59
122-530-30	Goff, Donna L Tr	LT-319
122-530-31	Goff, Robert E Tr	LT-320
122-530-34	Vacca, Dante F & Therese A Tr	LT-321
122-580-02	Gummer, Allen L & Dale L Tr	LT-322
123-010-07	Thomas, Stanton L Tr	LT-323
123-022-05	Wright, Frank	LT-28
123-031-08	Pearsall, Stephen & Marianne Tr	LT-324
123-033-13	Masters, Shahri	LT-325
123-041-05	James, Bruce R & Nora E	LT-329D
123-041-13	James, Bruce R & Nora E	LT-329E
123-041-16	Gannaway, Peyton L & Patricia L Tr	LT-328
123-041-18	James, Bruce R & Nora E	LT-329A
123-041-19	James, Bruce R & Nora E	LT-329B
123-041-20	James, Bruce R & Nora E	LT-329C
123-041-22	Vennard, John Tr	LT-332
123-097-01	Binney, George A Tr	LT-334
123-101-01	Sobol, Max Tr Etal	LT-335
123-101-07	Stromquist, Barbara A Tr	LT-336
123-121-03	Graham, Elmer A & Joan M	LT-338
123-121-12	Spitzer, Robert D Etal	LT-64
123-121-16	Schneider, Walter B & Bernadette Tr	LT-340
123-122-03	Alexander, Mark H Jr & Carolyn S	LT-27

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PARCEL NO.	PETITIONER(S)	HEARING NO.
123-123-01	Wilcox, Darrell E & Carol A	LT-73
123-132-02	Walker, Nicholas Etal	LT-341
123-132-03	Van Den Berg, Norris & Gail A Tr	LT-342
123-133-07	Goldberg, Robert T	LT-343
123-133-11	Perry, Sam	LT-344
125-152-03	Perry, Sam	LT-461
125-152-04	Perry, Sam	LT-462
123-142-04	Sell, John M	LT-345
123-142-05	Casey, Liza Tr	LT-346
123-142-15	Katz, Catherine Etal Tr	LT-347
123-143-05	Kotnik, David P & Sally M Tr	LT-74
123-143-07	Isola, Yvonne W Tr	LT-348
123-145-02	Ronning, Grable B 1983 Tr	LT-349
123-145-04	Ronning, Grable B	LT-350
125-131-24	Ronning, Grable B	LT-444
123-145-08	Oppio, Catherine D Tr	LT-351
123-145-12	Gloy, Thomas H Tr	LT-352
123-151-02	Howell, John W	LT-353
123-152-01	Wohlleb, Patricia J	LT-354
123-153-04	Bauer, Vincent A & Alice R Tr	LT-355
123-155-17	Miller, Walter C & Jeanie Tr	LT-65
123-161-03	Shieman, Bryan M & Joy L Tr	LT-357
123-161-04	Ritter, Michael J & Shirley J Tr	LT-358
123-161-12	Jester, Malvern H L & Frances H Tr	LT-359
123-163-04	Gardella, William & Erminia E Tr	LT-360
123-165-15	Hern, Lawrence & Janelle	LT-361
123-190-39	Otto, Charles E & Jeanne A	LT-362
123-190-48	Sowa, Elizabeth L Tr	LT-363
123-260-08	Bolick, Nicholas & Colleen	LT-365
123-271-01	Stamenson, Michael	LT-367
123-271-06	Tusher, Thomas W Tr	LT-368
123-271-09	Day, Robert J & Kathryn R Tr	LT-369
123-271-10	Day, Robert J & Kathryn R Tr	LT-370
130-170-13	Day, Robert J & Kathryn R Tr	LT-822
123-271-15	Brown, W David & Linda J Tr	LT-371
123-272-09	Goldberg, Fred S & Jerrilyn T Tr	LT-372
123-273-01	Anthony, Richard J Tr Etal	LT-373

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PARCEL NO.	PETITIONER(S)	HEARING NO.
123-281-04	Simon, David G & Judith M	LT-374
130-205-17	Simon, David G & Judith M	LT-851
132-042-02	Simon, David G & Judith M	LT-1014
123-281-05	Price, Florence	LT-375
124-031-17	Hovorka, Paul A Tr	LT-376
124-031-20	Anders, Lesia K Tr	LT-377
124-031-64	Edson, Harlan R & Judith S	LT-378
124-840-04	Edson Property & Invest Co LLC	LT-436
124-032-10	Longshore, Barbara M Tr	LT-379
124-043-33	Jones, Robert P & Laurel E	LT-380
124-043-37	Matta, Semaan T & Margaret L Tr	LT-381
124-061-08	Nolan, Charles & Juanita	LT-382
124-062-01	Landreth, Donald L & Laura B Tr	LT-383
124-062-09	Ellis, Buddy L & Marcia T Tr	LT-384
124-063-02	Strotz, Eric & Joy H Tr	LT-385
124-063-06	Szelong, Michael & Lisa Tr	LT-386
124-063-12	Thall, Richard V & Ellyn M Tr	LT-61
124-071-04	Thall, Richard V & Ellyn M Tr	LT-60
124-063-13	Fulton, Douglas A	LT-387
124-064-03	Costacos, Constantine J	LT-388
124-064-04	Zerweck, John	LT-389
124-064-05	Zerweck, John W	LT-390
124-071-02	KGI-One	LT-391
125-163-27	KGI-One, Inc	LT-482
125-211-06	Kacyra Family Trust	LT-503
125-211-07	KGI-One	LT-504
124-071-11	O'Connor, James D	LT-392
124-071-12	Larish, Gilbert L & Linda G Tr	LT-393
124-071-21	Johnson, Richard & Judi	LT-394
124-071-25	Brown, Philip E & June T	LT-395
124-071-28	Wade, Nancy A Tr	LT-396
124-071-32	Fournet, Daniel J & Robbie A Tr	LT-397
124-072-04	Tonking, Henry H & Donna L	LT-398
125-492-10	Tonking, Henry H & Donna L	LT-596
125-492-30	Tonking, Henry H	LT-600
124-072-07	Malysz, Edward F & Patricia F Tr	LT-399
124-081-03	Dunbar, Mark J Tr	LT-400

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PARCEL NO.	PETITIONER(S)	HEARING NO.
124-081-09	Voge, Gregory M	LT-401
124-081-10	Meyer, Charles D & Laurean L	LT-402
124-081-11	Mehl, Glenn H & Shirley A Tr	LT-403
124-081-13	Farr, Phyllis Tr	LT-43
124-081-14	Cummings, Stefan & Muriel J	LT-404
124-082-02	Colvin, Catherine S	LT-405
124-082-07	Koch, David & Michele	LT-406
130-161-17	Koch, David & Michele	LT-805
124-082-20	Young, Michael A & Mary S	LT-948
124-082-21	Gabrielli, William F & Cynthia Tr	LT-407
124-082-29	McKay, Gregory E & Donna L Tr	LT-408
124-082-38	Kezer, Glendon E & Bonnie J	LT-409
124-083-12	Lawrence, Robert M	LT-410
125-141-10	Lawrence, Robert M	LT-450
124-083-13	Mikkelsen, Gregg	LT-411
124-083-19	Profflet, Leo T Etal Tr	LT-412
124-083-32	Mason, Floyd E & Mary L Tr	LT-413
124-084-04	Clark, John B Jr & Cornelia R Tr	LT-415-DU
124-084-07	Masters, David & Shahri Tr	LT-416
124-084-10	Seidler, Diane Etal	LT-417
124-084-11	Mayfield, John P Etal Tr	LT-418
130-211-09	Mayfield, John P Tr Etal	LT-854
124-085-07	Hyde, Sue A Etal	LT-419
124-340-15	Fuetsch, Ann M	LT-15
124-340-18	Wilson, Leslie & Gabriela R	LT-420
128-362-13	Wilson, Leslie & Gabriela	LT-778
124-340-27	Freeman, Richard M & Mary E Tr	LT-421
124-340-29	Dentraygues, Gabrielle I	LT-16
124-400-21	Burke, James H	LT-422
124-400-22	Frediani, William A & Tina M Tr	LT-423
124-400-26	Kilzer, Gregory J	LT-424
124-400-27	Costello, Leslie A Tr	LT-425
124-500-03	Feuerstraeter, Alois	LT-426
124-500-19	Meintzer, Willis & Betty	LT-427
124-500-32	Hyams, Milton M & Mary T	LT-428
124-600-04	Sepulveda, James L & Sally A Tr	LT-429
125-163-23	Sepulveda, James L & Sally A	LT-480

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PARCEL NO.	PETITIONER(S)	HEARING NO.
124-600-06	Johnson, Don & Marcelline Tr	LT-430
124-750-02	Rumball, Larry M & Jan E	LT-431
124-800-01	Ho, Byron K & Karen Tr	LT-432
124-800-02	Emmons, Donald & Joyce A L Tr	LT-433
124-810-07	Martino, F Mario	LT-434
124-820-02	Heredia, Maria & Sergio	LT-435
125-041-04	Putney, Allen D & Lilia A	LT-437
125-041-09	Alber, Michael W & Mary M	LT-438
125-051-09	Keil, Beverly R & Richard D	LT-439
125-131-03	Uhlig, Wolfgang & Elke Tr	LT-440
125-131-08	Terry, Brent & Benet	LT-441
125-131-13	Gurowitz, Edward M & Emogene J	LT-442
125-131-15	Johnson, Samuel B & Sue C	LT-443
125-131-16	Sweeney, James R & Claribel J Tr	LT-17
125-132-06	Fisher, Robert & Ethel L	LT-445
125-134-01	Woodward, Roger L	LT-446
125-134-04	Maguire, Frank C Etal	LT-18
125-482-36	Maguire, Frank C Etal	LT-19
125-523-04	Maguire, Frank C Jr Etal	LT-20
125-134-16	Turner, Claude C & Karen S Tr	LT-447
125-134-17	Poe, Charles R & Elisabeth P	LT-448
125-141-06	Acampora, Carmen & Marisa G Tr	LT-449
125-141-24	Houston, Mary Ellen	LT-451
125-142-01	Brandin/Pingree Revocable Trust	LT-452
125-142-02	Beatty, Kenneth M & Sandra R Tr	LT-453
125-142-03	Tycer, Ronda D Tr	LT-454
125-143-03	Von Wening, Marilyn A Tr	LT-455
125-143-04	Smith, Michael D & Carolyn J Tr	LT-456
125-143-05	Jonker, Peter E & Janet L Tr	LT-457
125-151-03	Lahey, Thomas M Tr	LT-458
125-151-09	McIver, Robert C & Ann E	LT-459
125-151-28	Cronin, John M Etal Tr	LT-460
125-152-08	Nowlin, James R & Constance K	LT-463
125-152-12	Sherriff, John R & Lorraine A Tr	LT-464
125-153-05	Black, Robert J & Pamela G	LT-465
125-156-08	Pianca, Robert A & Verna L Tr	LT-467
125-161-02	Rough, Mike & June Tr	LT-468

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PARCEL NO.	PETITIONER(S)	HEARING NO.
125-161-10	Bailey, Robert E Jr Tr	LT-469
125-161-15	Goldberg, Michael S & Katherine A	LT-470
125-161-21	Wegener, Curt & Mindy	LT-471
125-161-22	Lewis, Renee M	LT-472
125-161-31	Eccles, Samuel F Tr	LT-473
125-161-35	Smith, Robert M	LT-474
125-161-49	Fairman, Jason R Tr Etal	LT-475
125-162-09	Taubert, William H Tr	LT-476
125-163-11	Cornman, Robert A & Nasealia L	LT-478
125-163-16	Edwards, Lori S Etal	LT-479
125-163-25	Millhoff, Thomas A Etal	LT-481
125-163-30	Ginocchio, Greg	LT-483
125-164-02	Haworth, Arthur F & Barbara M Tr	LT-484
125-171-08	Jacobson, Natalia & Vlachislaf	LT-485
125-171-09	Pundt, Arthur Etal	LT-486
125-172-10	Hamner, Curtis L & Erika F	LT-487
125-172-11	Sullivan, Mark F Tr	LT-488
125-174-02	Bugge, John E	LT-490
125-174-03	Ercolini, Larry W & Diane M Tr	LT-491
125-174-18	Hoffman, Thomas C Etal	LT-492
125-185-08	Verhoeven, Hans C & Francoise Tr	LT-495
125-185-10	Corbett, Daniel	LT-496
125-185-18	Swift, Lockhart M & Carol E	LT-497
125-192-02	Fitzpatrick, Frank W & Barbara A	LT-498
125-201-04	Eral, Willson J & Jenny K	LT-5
125-201-05	Dolan, Carol J Etal	LT-500
125-201-06	Rogers, John C & Phyllis H Tr	LT-501
125-201-09	Koenig, Bert I	LT-502
125-221-01	Ketron, Russell W & Kathleen E Tr	LT-505
125-221-02	Nott, Russell & Mary Ann Tr	LT-506
125-221-05	Steinberg, Paul	LT-507
125-221-11	Averkin, Eugene G & Carole R Tr	LT-508
125-221-13	Schwerdtfeger, Bill & Barbara J Tr	LT-509
125-222-02	Fertel, Bruce C & Sylvia M B	LT-510
125-222-10	Kaplan, Michael P	LT-511
125-222-12	Provost Living Trust	LT-44
125-223-03	Kleihege, Martha A	LT-512

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PARCEL NO.	PETITIONER(S)	HEARING NO.
125-223-04	Nygren, Evert C & Joan C	LT-513
125-223-06	Waldman, Lorraine E	LT-514
125-223-15	Akers, Willard D & Elfriede	LT-515
125-223-17	Thompson, David A & Judith G Tr	LT-516
132-062-07	Thompson, David & Judith Etal	LT-1020
125-223-29	Goldbaum, Carl J & Jeanette Tr	LT-517
125-223-30	Allio, Charles S & Barbara J	LT-518
125-231-03	Gunning, Brian & Judy W	LT-519
125-231-10	Richter, Jeffrey C & Debra S	LT-520
125-231-18	Annese, Debra D & Thomas J	LT-521
125-232-03	Fisher, Herbert G & Shirley A Tr	LT-33
125-232-17	Valenta, Henry J & Sharon A	LT-522
125-232-24	Barta, Leslie P	LT-523-DU
125-243-02	Ray, Hiroko E & Evan C	LT-524
125-243-26	Kneier, F Alan	LT-525
125-244-05	Hincks, Duncan & Mary G	LT-526
125-245-02	Warren, Ronald J Jr & Megan P Tr	LT-529
127-320-53	Warren, Ronald J Jr & Megan P Tr	LT-737
125-245-06	Pavese, Robert R	LT-530
125-245-08	Penniman, Gerald A & Charlotte S Tr	LT-531
125-251-13	Brosnan, Leonard A & Barbara Tr	LT-532
125-252-07	Dominy, Daniel L	LT-533
125-252-08	Kraft, John W & Karen B Tr	LT-534
125-352-14	Irge, Edee	LT-75
125-352-16	Kuller, Loanne S	LT-535
125-353-06	King, Peter J Etal	LT-536
125-361-03	Prosenko, Gary J & Sharon A Tr	LT-537
125-361-04	Giles, Paul B	LT-538
129-330-02	Giles, Paul & Georgeanne	LT-787
125-361-07	Kacyra, Stephen	LT-539
125-361-08	Hayes, Bobby L Tr	LT-540
125-361-10	Krausen, Alan J & Colleen M	LT-541
125-361-13	Schmidt, James H & Kim A	LT-542
125-362-02	Inman, Charles	LT-543
125-362-03	Rehberger, Michael & Jeana	LT-544
125-362-10	Barney, Jackson S & Karen R Tr	LT-545
125-362-11	Hayes, Carol Tr	LT-546

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PARCEL NO.	PETITIONER(S)	HEARING NO.
125-371-05	Siino, Joseph S & Alamay D	LT-547
125-372-09	Lenzi, Charles A & Joanne G	LT-53
125-372-15	Russell, Edward & Susan B Tr	LT-548
125-373-04	Donahoe, Harold	LT-549
125-373-08	Kohut, Hershal & Sharon K	LT-550
125-382-10	Rafat, Tait & Shannon	LT-551
125-386-04	Fleming, George R & Cathy J	LT-552
125-386-07	Hanson, Richard D & Cecille A Tr	LT-553
125-391-04	Hansen, Stephen E Jr & Deborah M Tr	LT-554
125-393-06	Corneil, Danny E & Kathleen C	LT-555
125-411-01	Sagan, Stuart R Etal	LT-76
125-411-05	Wold, Royce D & E Elane	LT-556
125-411-11	Enneking, Robert J & Roxana J	LT-557
125-413-08	Fong, David G Tr	LT-558
125-413-17	Langsfeld, Robert D & Toni R Tr	LT-559
125-421-02	Petrushka, Liron & Naomi G	LT-77
125-421-03	Tice, Joan D Tr Etal	LT-560
125-421-06	Morris, William L Jr Etal	LT-561
125-422-06	Price, James L & Lucille G	LT-562
125-422-10	Hayes, Gerald E & Susan	LT-563
125-431-17	Leach, M Roger	LT-564
125-431-19	Thomsen, Gary & Mariel Tr	LT-565
125-432-03	Miller, James W Etal	LT-566
125-441-16	Bigelow, Jon H & Ramona	LT-567
125-441-17	Simon, Denne B & Leonard	LT-568
125-441-18	Cornell, Michael J & Bridget K	LT-569
125-442-03	Gates, David L & Linda	LT-32
125-442-07	Paul, Remsen O Etal	LT-571
125-561-03	Paul, Remsen O Etal	LT-627
126-280-21	Paul, Remsen O Jr Etal	LT-668
125-442-09	Thorell, Robert C & Sharilyn H	LT-572
125-443-12	Massie, Elizabeth S	LT-78
125-443-14	Linderman, Samuel W & Mary A Tr	LT-574
125-451-08	Bennett, Robert E & Kathleen H	LT-575
125-461-02	Bacci, Frank & Twylah M	LT-576
125-461-06	Hansen, Christian L & Sheryl L Tr	LT-577
125-462-07	Offerdahl, Richard E & Linda A	LT-578

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PARCEL NO.	PETITIONER(S)	HEARING NO.
125-462-08	Offerdahl, Richard E & Linda A	LT-579
125-463-04	Graham, Roy & Sandra M	LT-79
125-463-11	Cardinal, Christopher J	LT-580
125-463-13	Moore, John D & Joyce Q Tr	LT-581
125-463-20	Stewart, Girard L & Lois L Tr	LT-582
125-471-03	Talamantes, Manuel D & Diann M	LT-583
125-472-05	Herndon, Bryce M & Cathryn E Tr	LT-584
125-482-01	Malinowski, Edward & Joann	LT-585
125-482-11	Mandeville, Richard A Tr	LT-586
125-482-16	Marigold, Larry L & Julie A	LT-587
125-482-28	Getto, Virgil M & Patricia J	LT-588
125-482-30	623 Tyner LLC	LT-589
125-482-40	Delbridge, David M & Linda S Tr	LT-590
125-491-05	Higgins, Larry D & Diane H Tr	LT-592
125-491-14	Lieberman, Lawrence E & Moira J Tr	LT-593
125-491-15	Daniel, Charles M & Meda J Tr	LT-594
125-492-01	Maiocco, Nicholas G Etal	LT-63
125-492-07	Rowan, Rosemary B Tr	LT-595
125-492-12	Wetzel, Robert W Tr	LT-597
125-492-13	Havill, Dennis W & Carole J Tr	LT-598
125-492-18	Behrman-Lippert, Joann Tr	LT-599
125-501-03	Wirtz, Richard A Etal Tr	LT-601
125-501-05	Wright, Ronald D Etal	LT-602
129-370-03	Wright, Ronald D Etal	LT-789
125-502-05	Kuchulis, William C & Jan A Tr	LT-603
127-080-04	Kuchulis, William C & Jan A Tr	LT-718
125-502-10	Property Savers Inc	LT-604
125-503-01	Henderson, Tom & Nancy	LT-605
125-503-02	Tolman, Richard L & Maralyn D Tr	LT-606
125-503-06	Gussow, Jeffrey & Kathleen A	LT-607
125-511-02	Nerstad, H Dennis & Linda B Tr	LT-608
125-511-04	Flagg, Harry M & Lynn S Tr	LT-609
125-511-11	Nerlove, Gerald Tr	LT-610
125-511-16	Greene Mountain Property LLC	LT-611
125-511-20	Loveday, William J & A Joyce Tr	LT-66
125-512-04	Pascoe, Ronald & Mary	LT-612
125-512-05	Hernstat, John S & Nancy S Tr	LT-613

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PARCEL NO.	PETITIONER(S)	HEARING NO.
125-522-01	Barbee, John R & Barbara L	LT-614
125-522-09	Dewitt, Clinton Iv & Danielle	LT-615
125-522-17	Bain, Richard S & Barbara V Tr	LT-616
125-522-21	Priester, Albert G Jr & Carla J	LT-617
125-522-24	McCabe, Michael A & Joyce N Tr	LT-618
125-523-05	Barker, Robert E Tr	LT-619
125-531-13	Finegan, Jack R Tr	LT-620
125-531-15	Isaacson, John L & Anne H Tr	LT-621
125-531-21	Harris, Collin E & Kathi L	LT-622
125-541-20	Geib, Raymond J & Donaleen Tr	LT-623
125-541-21	Smahlik, Michael A & Diane L Tr	LT-624
125-542-03	Shines, Janet E	LT-625
125-551-02	Franco, Robert J & Katherine K Tr	LT-626
125-561-06	Orr, Israel & Loretta Joan Tr	LT-628
125-561-11	Coombs, Donna Tr Etal	LT-629
125-562-04	Mason, Brian K & Krista L	LT-630
125-564-23	Paul, Wilfred S Tr	LT-632
125-564-29	Schenk, Sheldon Etal	LT-633
125-564-30	Welsch, Suzanne C	LT-634
125-790-01	Liebendorfer, Paul J & Maxine D Tr	LT-635
125-820-01	Linderoth, Brian & Judith A	LT-636
125-820-02	Linderoth, Brian & Judith A	LT-637
125-820-03	O'Brien, Susan	LT-638
125-830-03	Allen, Robert F Jr	LT-639
126-082-14	Bohn, Robert H & Gay M	LT-640
126-083-20	Nugent, John C & Celine A Tr	LT-642
126-083-31	Jed, Stuart A & Virginia G Tr	LT-643
126-083-37	Steele, Shannon	LT-644
126-083-46	Powers, Laura M Tr	LT-645
126-090-09	Faine, Thomas R & Renee A Tr	LT-646
126-101-06	Woodman, Irene	LT-647
126-101-09	Hopkins, Timothy E & Janice L	LT-648
126-102-04	Acton, Herbert W Tr	LT-649
126-130-06	Webb, Martin M	LT-650
126-141-02	Berliant, Victor & Linda Tr	LT-21
126-151-09	Francis, Craig G & Cynthia L Tr	LT-651
126-293-66	Francis, Craig G & Cynthia L	LT-676

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PARCEL NO.	PETITIONER(S)	HEARING NO.
126-152-29	Lijesen, Dirk & Judith	LT-652
126-163-01	Rogondino, Patrick & Mary Tr	LT-653
126-172-11	Seipel, Ronald C & Lucretia	LT-94
126-220-02	Kitt, Barry M Tr	LT-655
126-231-01	Strauss, Richard H & Jane H Tr	LT-656
126-241-02	Wachtel, Steven & Liqia	LT-657
126-251-01	Schmenk, David Tr Etal	LT-658
126-251-04	Salerno, Daniel N & Virginia P Tr	LT-659
131-232-02	Salerno, Daniel N & Virginia P Tr	LT-984
126-251-11	Skeie, Richard A & Pamela L	LT-660
126-251-18	Mehrlich, Richard W & Beverly I Tr	LT-661
126-261-06	O'Connor, Allan J Tr	LT-662
126-261-08	Joseph, Anthony B & Anne M	LT-663
126-262-04	Sewell, Christopher B & Rachael E	LT-664
126-263-03	Sewell, Christopher B & Rachael E	LT-665
126-272-05	Huchital, David A & Audrey M Tr	LT-666
126-292-04	Bernheisel, Harold H & Susan E Tr	LT-669
126-292-27	Moss, William W	LT-670
126-292-63	Melehan, James J & Patricia B Tr Etal	LT-671
126-293-06	Digino, Steven C	LT-672
126-293-09	Jumper, Randy A	LT-673
126-293-21	Hubbard, Steven S & Kathleen	LT-80
126-293-28	Calandrella, Stephen A Tr Etal	LT-674
126-293-31	Ward, Betti	LT-675
126-301-02	Maccullough, Sondra Etal	LT-677
126-301-03	Nalls, Charles G & Dorothy Tr	LT-678
126-302-08	Bensch, Klaus G & Barbara G Tr	LT-81
126-302-14	Ravens, Roland A R & Elfriede M Tr	LT-679
126-430-06	Grant, Douglas D	LT-680
126-430-17	Whalen, Thomas A	LT-681
126-430-26	Merchant, Stephen T & Inez J Tr	LT-682
126-430-28	Jones, Winston J Jr Tr	LT-683
126-430-31	Silvers, James R Tr	LT-684
126-430-34	Hall, Samantha L Tr	LT-685
126-430-40	Debra, Daniel B & Esther C	LT-686
126-430-41	Broussard, Ivan J	LT-687
126-450-08	Baldwin, John S & Lorey M Tr	LT-688

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PARCEL NO.	PETITIONER(S)	HEARING NO.
126-460-03	Ward, Rebecca S	LT-689
126-470-08	Valais Way LLC	LT-690
126-510-17	Patel, Jagdish V & Judith Etal	LT-691
126-510-18	Dameron, Marion R & Adeline A Tr	LT-692
126-550-11	Forsyth, Gerald F & Geraldine F Tr	LT-693
126-560-36	Manter, John & Nancy K Tr	LT-694
126-570-32	Hoff, Robert M & Eleanor J Tr	LT-695
126-580-15	Seaman, Edward S & Jane L Tr Etal	LT-696
127-050-09	Mimiaga, Robert J & Annette M Tr	LT-697
127-071-02	McKnight, Robert J & Jeannette D	LT-698
127-071-33	Valenzano, Denny M & Deborah A Tr	LT-699
127-072-02	Tycer, Ronda D Tr	LT-700
127-072-19	Hansen, Keith A & Marjorie L Tr	LT-701
127-072-21	Reid, Thomas S Etal	LT-702
127-072-29	Hollander, Phyllis Tr	LT-703
127-072-30	Ghafourpour, Mark L Etal	LT-704
127-073-08	Gottesman, Charles E & Joanne M Tr	LT-705
127-073-15	Weskamp, Marianne	LT-707
127-074-04	Russell, Lowell W & Nadene O Tr	LT-708
127-074-07	Newquist, Patricia M	LT-709
127-074-23	Wilbur, James D & Sharon K	LT-710
127-075-15	McKnight, James P & Carolyn F Tr	LT-7
127-075-29	Parr, John S & Anne J Etal Tr	LT-712
127-077-10	Keir, Harold V & Lynette L	LT-713
127-077-12	Conn, Michael E & Kay C	LT-714
127-100-13	Conn, Michael E & Kay C	LT-720
127-570-09	Conn, Michael E & Kay C	LT-756
127-078-12	Sauer, Arthur R & Cathy K	LT-715
127-078-15	Scarboro, Gerald L & Barbara A Tr	LT-716
127-078-19	Rueter, Dwight	LT-93
127-090-01	Pieracci, Ronald B & Betty S Tr	LT-719
127-100-28	Lardelli, Renzo & Diane Tr	LT-721
127-131-13	Reed, Russell L Tr	LT-722
127-131-18	Levy, Myron J & Beverly Z Tr	LT-723
127-132-07	Sanchez, Luis M & Linda L Tr	LT-724
127-132-14	Henry, Marilyn M Tr	LT-725
127-132-30	Mullaney, James C	LT-726

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PARCEL NO.	PETITIONER(S)	HEARING NO.
127-132-33	Suslow, Lamont M & Alexa A	LT-727
127-250-14	Peschel, Kenneth D & Louise Tr	LT-728
127-250-34	Hennessy, Lloyd E Jr & Randee R Tr	LT-83
127-290-14	Brewer, William D & Phyllis Y	LT-84
127-290-40	Allsman, Peter & Priscilla Etal	LT-82
127-300-20	Kruse Family Limited Pts	LT-729
127-300-41	Jones, John H & Jane D Tr	LT-730
127-300-71	Alioto, Nunzio S Etal	LT-731
127-300-74	Deback, Norman J Jr & Pat G	LT-732
127-300-82	Pon, Curtis & Cathy Tr Etal	LT-733
127-300-87	Alioto, Joseph & Judy	LT-734
127-310-19	Williams, John G Jr & Susan M	LT-735
127-320-40	Sloan Assoc Inc Retire Plan	LT-736
127-320-55	Vierra, Robert H & Veronica R Tr	LT-738
127-330-11	Christensen, Roger W & Kathleen B	LT-739
127-330-12	Clemens, Mary Ann Tr	LT-740
127-361-09	Moore, Deborah L	LT-741
127-361-21	Collins, John S & Rose Mary J	LT-742
127-362-02	Voege, Richard E	LT-743
127-362-12	Komito, Bruce & Mimi	LT-744
130-162-17	Komito, Bruce & Mimi	LT-811
127-363-02	Langley, Dean R Tr	LT-745
127-420-04	Miller, Norman G & Suzanne R Tr	LT-746
127-420-06	Sullivan, Jeremiah J Tr Etal	LT-747
127-420-12	Ostergren, James E & Virginia G Tr	LT-748
127-450-05	Lurie, Cary E Tr	LT-749
127-460-02	Hamilton, Joseph F & Judith E Tr	LT-751
127-470-16	Garcia, Kip & Elaine	LT-752
127-560-17	Zimmerman, Terry J & Valarie D Tr	LT-22
127-570-05	Adams, Allison L Tr	LT-754
127-570-07	Spees, Frank W & Judith A Tr	LT-755
127-590-15	Chamberlain, Michael B & Linda Tr	LT-85
128-031-05	Dyer, Janis K Tr	LT-757
128-041-01	Brioni 1998 Trust	LT-23
128-041-09	Chappell, Carl C Jr & Virginia M	LT-758
128-041-13	Cameron, David & Yvonne L Tr	LT-759
128-041-16	Schreiber, Donald E Tr	LT-760

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PARCEL NO.	PETITIONER(S)	HEARING NO.
128-041-18	Price, Bryan Etal	LT-761
128-052-05	Gilbert, John R & Marilyn S	LT-762
128-052-10	Donahue, Jonathan P & Lisa M	LT-763
128-052-16	Ballantyne, Ian D Etal	LT-764
128-052-17	Webber, George & Judith A Tr	LT-765
128-060-02	Swick, Lawrence R & Christine R Tr	LT-766
128-071-03	Lane, James R & Sandra L	LT-767
128-132-01	Bebe Investments LLC	LT-768
128-132-14	Gehring, Byron W & Jasna K Tr	LT-769
128-140-03	Bowling, Clayton & Carol Tr	LT-770
128-241-05	Bixby, Robert E & Elizabeth W	LT-771
128-241-08	McKee, Anita K Tr	LT-772
128-241-09	Barbash, Roger S & Anne V Tr	LT-2
128-241-14	Peterson, James & Marie G Tr	LT-773
128-243-07	Blackman, Nancy	LT-774
128-243-09	Guarnera, Mary Etal	LT-775
128-361-03	Potter, Herbert S Tr	LT-776
128-362-10	Purdy Family Trust	LT-777
129-022-08	Viola, Carlo S & Patricia L Tr	LT-780
129-252-14	Blake, Thomas & Gwen	LT-781
129-260-18	Romero-Lozano, Jorge A	LT-782
129-270-17	Cancilla, Maxine C Tr	LT-783
129-280-14	Zupic, Philip C	LT-784
129-280-16	Conway, James & Susan	LT-785
129-310-04	Leckey, Edward J	LT-786
129-350-02	Garcia, Anthony Tr	LT-788
129-390-09	Johnston, Everett H Tr Etal	LT-790
129-620-02	Critz, Cathy M	LT-791
129-650-05	Gallagher, J Michael & Julie A Tr	LT-792
129-650-14	Southern, Lawrence E & Jean M Tr	LT-793
129-650-30	Sigman, Paul L & Virginia M	LT-794
129-650-32	Commerford, William D Tr	LT-29
130-082-03	Lewis, Richard E Etal	LT-86
130-082-14	Klein, Peter L E & Kathy	LT-798
130-082-18	Clouthier, Jeffrey R & Jodi M	LT-799
130-082-19	Bohn Living Trust	LT-800
130-082-22	Kicking Horse Enterprises Inc	LT-87

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PARCEL NO.	PETITIONER(S)	HEARING NO.
130-082-27	Sluchak, Jan & Kim A Tr Etal	LT-801
130-082-32	Bedient, Douglas G & Lois J	LT-802
130-110-01	Leonard, Barry K & Patricia M Tr	LT-803
130-161-04	Deverill, Duane U Tr	LT-804
130-162-07	Mason, Paul H & Joan T Tr	LT-806
130-162-08	Kyriakis, Tom Etal	LT-807
130-162-10	Fischer, Wayne P Tr	LT-808
131-234-07	Fischer, Wayne P & Sally K Tr	LT-988
130-162-11	Griggs, Forrest C & Kathryn Tr	LT-809
130-162-14	Siegrist, Jane A Tr	LT-810
130-163-01	Erskine, Karen L	LT-812
130-163-05	Dodge, Matthew V & Tiffany C	LT-813
130-163-10	Rosenbaum, David S Etal	LT-814
130-163-11	Wilderman, Scott & Therese Tr	LT-815
130-163-15	Hofmann, W T & Marlis Tr	LT-816
130-163-19	Reichert, Steve & Bonnie S	LT-817
130-163-20	Welke, Melvin L II & Sandra R Tr	LT-818
130-163-25	Marelich, David P & Susan G Tr	LT-819
130-170-06	Decaprio, Ronald A & Donna M Tr	LT-820
130-170-12	Grappo, Tillie D Tr	LT-821
130-170-14	Young, Mary Y Tr	LT-823
130-170-15	Heisch, James A & Ruth E	LT-824
130-170-24	Grappo, Tillie D Tr	LT-825
130-191-01	Ward, Rodney J & Connie L	LT-828
130-201-04	Bercik, Richard C & Verna M Tr	LT-829
130-201-05	Weiss, Ian Etal	LT-830
130-201-16	Wilson, Raymond D & Judith	LT-831
130-202-01	Jsm Family Trust	LT-832
130-202-07	Homola, Jeff & Susan	LT-833
130-202-09	Pober, Lionel	LT-834
130-202-12	Postle, Robert W & Susan A Tr	LT-835
130-202-17	Minkle, William E & Jill E	LT-45
130-202-19	Dennin, Richard D & Diana T	LT-837
130-202-23	Jolley, Ian M & Rosalind	LT-838
130-203-04	Peralta, Oscar B	LT-839
130-203-10	Valdes, James	LT-24

EXHIBIT A		
PARCEL NO.	PETITIONER(S)	HEARING NO.
130-203-18	Newnham, Paul A & Susan M Tr	LT-840
130-203-20	Chisel, Dean M & Elly L Tr	LT-841
130-203-21	Kelly, James L & Lora Tr	LT-842
130-203-24	Rappaport, Robert E & Joyce I	LT-843
130-203-26	Lampe, Timothy J & Shahin V	LT-844
130-203-28	Ellis, Russell F & Donna L Tr	LT-845
130-203-30	Najafi, Hamid & Shahrzad A	LT-846
130-204-02	Markman, Ian F & Cassandra W	LT-847
130-204-10	Bibeau, Peter R R & Delia M	LT-848
130-204-11	Behrens, Scott R & Nora B	LT-849
130-205-14	Dewitt, Clinton C III & Barbara	LT-850
130-205-22	Bauer, Larry D & Pauline	LT-852
130-211-07	Bock, Catherine J	LT-853
130-211-11	Bock, Catherine J	LT-855
130-211-12	Doherty, Gerald F & Frances W Tr	LT-856
130-211-17	Isherwood, David A & Lori B Tr	LT-88
130-211-18	Frewert, Richard W & Maria E	LT-857
130-212-09	Mollins, Gregg J & Linda M Tr	LT-858
130-212-13	Koch, H Martin & Lee Ann Tr	LT-859
130-212-15	Cuadros, Steven A Etal	LT-860
130-213-07	Medak, Steven H Etal	LT-861
130-221-07	999 Lakeshore #7 LLC	LT-862
130-221-13	Grunauer, Joyce D Tr	LT-863
130-221-15	Lanza, Roy E	LT-864
130-221-16	Smith, Brian K & Patricia J	LT-865
130-221-18	Sundahl, Barbara D Tr Etal	LT-866
130-221-24	Gilbert, William H & Nancy E Tr	LT-867
130-222-15	Brown, Everett E & Carol E Etal	LT-868
130-230-14	Sandler, Richard V Tr	LT-869
130-230-16	Schumacher, Kern W	LT-870
130-230-17	Kulmer, Morris H Etal Tr	LT-871
130-230-18	Schumacher, Kern W	LT-872
130-230-35	Erickson, Philip L & Billy L Tr	LT-873
130-241-04	Knollwood LLC	LT-874
130-241-10	Ovagio LLC	LT-875
130-241-14	Turtle Point Investments LLC	LT-876
130-241-20	Coleman, Brett E & Karen G Tr	LT-877

EXHIBIT A		
PARCEL NO.	PETITIONER(S)	HEARING NO.
130-241-21	Ingemanson, Larry D & Maryanne B Tr	LT-878-DU
130-241-23	V Park LLC	LT-879
130-241-24	Nelson, Kathy A Tr	LT-880
130-241-26	Antinori, Ronald R & Susan M	LT-881
130-241-29	Dilts, Walter B Jr Tr Etal	LT-882
130-241-35	Ellis, James A & Karen S Tr	LT-883
130-241-49	Cashman, Timothy & Denise Tr Etal	LT-884
130-241-58	Twintop LLC	LT-885
130-242-03	Geremia Bros	LT-886
130-242-13	Weber, George C & Randi C Tr Etal	LT-887
130-312-13	Bishop Family Trust	LT-888
130-381-16	Carroll, Susan L Tr	LT-890
130-382-07	Gobuty, David E & Faith M Tr	LT-891
130-382-10	Marguleas, Howard P & Ardith Tr	LT-892
130-383-02	Henricks, Jerry M	LT-893
130-383-04	Mann, Margaret A & Robert A	LT-894
130-383-12	Keenholtz, Michael R & Judith Tr	LT-895
130-383-14	Iannucci, John F & Debra H Tr	LT-896
130-390-05	Berry, Robert B Tr Etal	LT-897
131-011-06	Harris, Theodore G & Mary Lou	LT-898
131-012-04	Carroll, James V & Andrea B	LT-899
131-012-11	Davis, Roderick W & Judith A	LT-900
131-012-13	Murray, Daniel P & Erin D	LT-901
131-012-22	908 Driver LLC	LT-902
131-012-26	Holderer, Gayle	LT-903
131-012-29	Strosberg, Arthur M & Sheila Tr	LT-904
131-012-31	Miller, Irwin B & Paula K Tr	LT-905
131-012-32	Carcione, Tony C Tr Etal	LT-906
131-012-45	Madigan, Edward F & Susan W Tr	LT-907
131-012-49	King, Vernon J Jr	LT-908
131-013-03	Fineman, Martin & Betty Tr	LT-909
131-013-04	Cook, Stuart A & Dana V	LT-25
131-013-07	Fagan, Lambert & Susan M Tr	LT-910
131-013-14	Garstang, Harry & Theresa Tr	LT-911
131-022-03	Stein, Albert E & Erika S Tr Etal	LT-912
131-031-04	Bernt, Elisa J Etal	LT-913
131-031-09	Bryant, William E & Pamela R	LT-914

EXHIBIT A		
PARCEL NO.	PETITIONER(S)	HEARING NO.
131-031-17	James, John E & Julia M Tr	LT-915
131-031-24	Martin, Peter F & Vanda F Tr	LT-916
131-031-25	Leggett, Joseph C & Janice C Tr	LT-917
131-032-07	Field, Anders O Jr	LT-918
131-032-12	Dodds, Wendell H Livtrust	LT-919
131-070-05	Elias, Robert C Tr Etal	LT-920
131-224-01	Elias, Robert C Tr Etal	LT-976
131-070-28	Yetto, John H & Nancy A Tr	LT-921
131-070-32	Hill, Charles I Tr	LT-922
131-070-38	Stanger, Ronald	LT-923
131-070-44	Picozzi, Alex Tr	LT-924
131-080-06	Dudley, William D Jr & Maureen E	LT-925
131-080-13	Straley, Dave B & Pamela J Tr	LT-926
131-080-20	Morris, James E & Billie L	LT-927
131-080-24	McNulty, Bruce A & Marian Tr	LT-928-DU
131-080-28	Dago, Jay Family Trust	LT-929
131-080-29	Leveille, Jack R & Maxime M Tr	LT-930
131-080-33	Neubauer, Antonia	LT-931
131-080-34	Neubauer, Antonia	LT-932
131-080-37	McConnell, James M & Maudrine F Tr	LT-933
131-090-06	Jared, David J & Denise D Tr	LT-935
131-090-08	Gilmore, Edward C & Margaret L Tr	LT-936
131-121-01	Reynolds, Charles B & Linda L Tr	LT-937
131-121-03	Maggio, Theodore J & Dawn S Tr	LT-938
131-121-09	Archer, Michael E & Gayle L Tr	LT-939
131-121-16	Straggas, George R & Betty M Tr	LT-940
131-132-11	Brockman, Edwin G & Joyce C	LT-942
131-133-07	Baclet, Rosalie	LT-943
131-140-03	Militello, David R & Colleen A	LT-944
131-140-10	Scully, John T & Mary M Tr	LT-945
131-140-18	Duncan, Jean C Tr Etal	LT-946
131-140-25	King, Michael J & Kathleen B	LT-947
131-140-28	King, Michael J & Kathleen B Tr Etal	LT-947A
131-140-29	Lyle, David & Jean	LT-949
131-140-30	Schales, Georgianna R & Jacob D Tr	LT-950
131-170-05	Borello, Stanley & Janell	LT-951
131-180-15	Scents International Limited	LT-952

EXHIBIT A		
PARCEL NO.	PETITIONER(S)	HEARING NO.
131-180-22	Cox, William P & Patricia A	LT-953
131-190-04	Ulrich, Roger E Tr	LT-954
131-211-08	Welling, Brent C & Viki L Tr	LT-956
131-211-10	Calder, James D & Judy	LT-957
131-211-15	Heinbaugh, Judith A Tr	LT-958
131-211-16	Daleke, Richard A & Ellen E Tr	LT-959
131-211-19	Fleig, Jack L & Lindann G Tr	LT-960
131-211-21	Rehberger, Annemarie Tr	LT-961
131-212-06	Gin, Yuen T & Sandra L Tr	LT-963
131-212-10	Ledoux, Don & Lucy D Tr	LT-964
131-212-16	Landry, William D Tr	LT-965
131-213-02	Schalter, Augustus T & Olivia B	LT-966
131-213-03	Reuter, Norman W & M Joan Tr	LT-967
131-213-09	Mitton, Michael A & Marilyn K	LT-968
131-213-11	Schwieterman, Michael J & Lisa P	LT-30
131-213-14	Schell, Suzanne Etal	LT-969
131-213-15	Calhoun, William J III	LT-970
131-221-08	Fortier, Guy A & Joann L Tr	LT-971
131-222-03	Lippert, John A & Stacy L Tr	LT-972
131-223-04	McCleary, Larry & Christine B	LT-973
131-223-06	Behnke, James R & Deena G	LT-974
131-223-07	Wodarski, Lawrence J & Linda L	LT-975
131-224-04	Gluckman, Philip B & Gwen B	LT-977
131-224-08	Simmons, William G & Diane D	LT-89
131-224-11	Chowvilla LLC	LT-978
131-226-14	Straub, William F & Cynthia J Tr	LT-979
131-227-03	Silla, Joe & Betty Tr	LT-31
131-228-07	Solow, Robert M Etal	LT-981
131-231-02	Heinrichs, R Stephen Tr	LT-982
131-231-04	Murphy, Jayne	LT-983
131-233-09	Francis, Joseph H III & Geraldine Tr	LT-985
131-233-20	Partridge, Beverly S Tr	LT-986
131-233-23	Schweigert, Lothar L & Stella M Tr	LT-987
131-233-28	Morgan, Howard J	LT-57
131-234-10	Kavalew, David T & Marilyn A Tr	LT-989
131-234-27	Booth, William W Tr	LT-990
131-250-06	Laird, James R & Michele L	LT-991

EXHIBIT A		
PARCEL NO.	PETITIONER(S)	HEARING NO.
131-250-07	Hubbard, John R & Mary A Tr	LT-992
131-250-09	Tedford, Jack N & Nancy Tr	LT-993
131-250-11	Eberle, Kenneth W & Jane M	LT-994
131-250-19	McConahay, David R Tr Etal	LT-995
131-250-21	Harris, Richard V & Trina B Tr	LT-90
131-250-30	D'Aragona, Olimpia G D	LT-996
131-261-02	Bell, Robert S & Patricia A Tr	LT-997
131-261-09	Fiore, Richard A & Janice M Etal	LT-998
131-261-11	Kuehnis, Floyd E Jr & Karen A Tr	LT-999
131-261-14	Hatch, P Bruce & Sharon P Tr	LT-48
131-261-17	Peoples, Denton L & Mary Ann Z Tr	LT-1000
131-261-27	Eves, James F & Norma J Tr	LT-1001
131-261-39	Zito, Donald A & Dorothy M Tr	LT-1002
131-261-49	Taylor-Cramer, Deborah	LT-1003
131-290-05	Taber, Frederick L Jr	LT-1004
131-410-02	Haughian, Elizabeth R	LT-1005
131-430-02	Slovak, Robert A	LT-1006
131-430-07	Lewandowski, Edward V & Theresa A Tr	LT-1007
131-430-14	Adams, James Tr	LT-1008
131-440-04	Schaefer, Wendelin W & Janice E Livtrust	LT-1009
131-460-05	Agre, Rodger S & Barbara L Tr	LT-1010
132-030-01	Girard, Helene A Tr	LT-1011
132-030-12	Waddell, Valentina A Tr	LT-1012
132-030-25	Siwarski, Glen D Etal	LT-1062
132-053-13	Harpenau, Gloria A & Leonard J	LT-1016
132-061-14	King, William W Etal	LT-1017
132-062-01	Hatton, Douglas F & Jane R Tr	LT-1018
132-062-02	Schlang, David & Dayna	LT-1019
132-062-27	Jaffe, Howard M & Joan G Tr	LT-1021
132-062-30	Scattini, Jerrold P Tr Etal	LT-1022
132-062-34	McCombie, Michael V & Paula L	LT-1023
132-064-03	Kacyra, Ben K & Barbara B Tr	LT-1024
132-064-18	Weisend, William T & Barbara J Tr	LT-1025
132-064-22	Ausfahl, Robert K Tr	LT-1026
132-064-24	Ausfahl, Robert K Tr	LT-1027
132-065-04	McPhail, Graham H II & Alda E	LT-1028
132-065-12	Devereaux, Richard M & Dawn L	LT-1029

EXHIBIT A		
PARCEL NO.	PETITIONER(S)	HEARING NO.
132-192-08	Block, Trent D	LT-1030
132-211-18	Lambretti, James R & Karen A	LT-1034
132-251-17	Baly, Toby T	LT-1044
132-251-30	Adcock, Douglas A Etal Tr	LT-1045
132-251-36	Gareffa, Joseph J & Marilyn L Tr	LT-1046
132-251-38	Haber, Jeffrey B & Linda A Tr	LT-1047
132-251-43	Maschino, Gerald & Shirley W Tr	LT-1048
132-252-18	Boswell, Jutta R Etal Tr	LT-1049
132-252-20	Zimlich, Margaret S Tr	LT-1050
132-252-31	Glaser, Timothy X & Regina M	LT-1051
132-270-02	Postich, Dimitrije M Etal	LT-1053
132-360-02	McGilvray, Geoff & Verlyn W	LT-1054
132-480-07	Betcher, Richard S & Vivian M	LT-1055
132-500-02	Wetzel, Herbert D & Cherie L R Tr	LT-1056
132-530-02	Lyons, Timothy D	LT-1057

07-18E **TAHOE COMMERCIAL PROPERTIES - HAMID AND SHAHRZAD NAJAFI - PARCEL NOS. 130-081-15, 130-081-16, 130-081-17, 130-180-04, AND 132-211-19 - HEARING NOS. LT-795, LT-796, LT-797, LT-826, AND LT- 1035**

Josh Wilson, Assessor, duly sworn, oriented the Board as to the location of the subject properties. He did not believe the decision of the Nevada Supreme Court referenced commercial properties. Mr. Wilson clarified one out of the four properties in this hearing was commercial property, Hearing No, LT-826, and he recommended the Assessor's valuation on LT-826 be upheld. Mr. Wilson explained the other three were multi-family residential properties so, therefore, had been rolled back and suggested the decision rendered previously would be applicable to LT-795, LT-796, LT-797, and LT-1035.

Based on the evidence presented by the Assessor's Office and the petitioner, on motion by Vice Chair McAlinden, seconded by Member Schmidt, which motion duly carried, it was ordered that the Assessor's taxable value of the land and improvements on Parcel No. 130-180-04, LT-826 be upheld.

On motion by Member Schmidt, seconded by Member Krolick, which motion duly carried, Vice Chair McAlinden ordered that the factor of 1.15 be set aside for Parcel Nos. 130-081-15, 130-081-16, 130-081-17, and 132-211-19 based upon its derivation by utilizing non comparable properties. It was further ordered that the factor be defaulted to 1 and that factor be applied to the 2006/07 land values on the roll.

BOARD MEMBER COMMENTS

Member Schmidt requested a future agenda item to elect a temporary Vice Chair or a second Vice Chair. Member Covert stated that could not be done without a Chairman. Member Schmidt said the election of a Vice Chair was in the authority of this Board. He said nowhere in statute or regulation was that authority given to the Chair of the County Commission. Member Schmidt stated the sole authority of the County Commission Chairman was to appoint the Chair of the Board of Equalization. He indicated rules had not been established so the Board could make it up as the Board went along.

Vice Chair McAlinden stated the agendas had been posted through February 27, 2007. She asked the Clerk's Office to place an item on the February 28, 2007 agenda to discuss administrative procedures.

PUBLIC COMMENTS

Josh Wilson said any procedures that may be enacted by this Board had to be approved by the State Board of Equalization. He suggested drafting correspondence to the Department of Taxation asking them to open the regulation process for the County Board of Equalization. He indicated he also wanted process defined and clarified.

Les Barta commented there was a regulation in NAC 361.622, which stated that the County Board of Equalization could do their own business without having to receive State Board approval.

* * * * *

5:58 p.m. There being no further hearings or business to come before the Board, the Board adjourned.

PATRICIA MCALINDEN
Vice Chairman
Washoe County Board of Equalization

ATTEST:

AMY HARVEY, County Clerk
and Clerk of the Washoe County
Board of Equalization

*Minutes prepared by
Lisa McNeill, Stacy Gonzales and Jan Frazzetta, Deputy Clerks*