

WASHOE COUNTY BOARD OF EQUALIZATION

BOARD MEMBERS

Patricia McAlinden, Chairperson
Benjamin Green, Vice Chairman
John Krolick
James Covert
Linda Woodland

Alternate:
Philip Horan

COUNTY CLERK

Amy Harvey

**DEPUTY DISTRICT
ATTORNEY**

Herb Kaplan

**AGENDA
THURSDAY, FEBRUARY 28, 2008**

**SILVER & BLUE ROOM, LAWLOR EVENTS CENTER,
UNIVERSITY OF NEVADA, RENO,
1664 N. VIRGINIA STREET, RENO, NEVADA**

9:00 a.m.

NOTE: The Silver and Blue Room, Lawlor Events Center, is accessible to the disabled. If you require special arrangements for the meeting, call the County Clerk's Office, 328-3266, 24-hours prior to the meeting.

UNLESS OTHERWISE NOTED, ALL REAL PROPERTY HEARINGS ARE FOR 2008/09; AND PERSONAL PROPERTY HEARINGS ARE FOR 2007/08.

ITEMS ON THE AGENDA MAY BE TAKEN IN AN ORDER OTHER THAN WHAT APPEARS ON THE AGENDA.

ALL HEARINGS BEFORE THE BOARD OF EQUALIZATION PROCEED AS FOLLOWS:

1. ASSESSOR DESCRIBES AND LOCATES THE SUBJECT PROPERTY.
2. PETITIONER(S)' (PROPERTY OWNER) PRESENTATION OF VALUE.
3. ASSESSOR'S PRESENTATION OF VALUE.
4. PETITIONER(S)' REBUTTAL.

THE BOARD MAY CONTINUE THE HEARING TO A FUTURE DATE. IN THE EVENT THAT THE BOARD TAKES ACTION ON THE PETITION, THE BOARD MAY ASK QUESTIONS AT ANY TIME. THE BOARD'S ACTION MAY CONSIST OF DENYING THE PETITION, UPHOLDING THE PETITIONER(S)' VALUE, OR DECIDING A DIFFERENT VALUE FOR THE PROPERTY.

ACTION TAKEN BY THE BOARD OF EQUALIZATION ON ANY APPEAL MAY INCLUDE ADDING THERETO OR DEDUCTING THEREFROM A SUM FROM ANY OTHER PROPERTY ASSESSED BY THE COUNTY ASSESSOR AS IS NECESSARY TO MAKE IT CONFORM TO THE TAXABLE VALUE OF THE PROPERTY ON APPEAL.

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Public Comment during the meeting will be for all matters, both on and off the agenda, and be limited to three (3) minutes per person. No public comment will be heard during individual items on the agenda. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment during the designated public comment period at the Board meeting.

The Chairperson and County Board of Equalization intend that their proceedings should demonstrate the highest levels of decorum, civic responsibility, efficiency and mutual respect between citizens and their government. The Board respects the right of citizens to present differing opinions and views, even criticism, but our democracy cannot function effectively in an environment of personal attacks, slander, threats of violence and willful disruption. To that end the Nevada Open Meeting Law provides the authority for the Chair of a public body to maintain the decorum and to declare a recess if needed to remove any person who is disrupting the meeting, and notice is hereby provided of the intent of this body to preserve the decorum and remove anyone who disrupts the proceedings.

***1. ROLL CALL**

***2. SWEARING IN**

County Clerk to Administer Oath to Appraisal Staff

3. CONSOLIDATION OF HEARINGS

Discussion and action for possible consolidation of hearings listed on this agenda. Consolidation to be considered when appeals assert same or similar questions of law or fact.

**4. EQUALIZATION OF PROPERTIES WITHIN GEOGRAPHIC VICINITY
(LAKEFRONT PROPERTIES WITH PIERS LOCATED IN LAKE TAHOE IN
THE INCLINE VILLAGE/CRYSTAL BAY AREA) PURSUANT TO NAC 361.624**

Discussion and possible action with regard to equalizing lakefront properties to eliminate the premium placed on lakefront properties with piers. This item is based on the decision of the Washoe County Board of Equalization on February 21, 2008, in which it eliminated the premium placed on a lakefront property that has a pier.

122-100-20	NEVADA PACIFIC DEVEL CORP
122-100-23	LEMELSON, DOROTHY TR
122-162-11	SHULMAN, JAY S & LOUISE
122-162-15	BOOTH, CORWIN & CAROLINE H TR
122-162-17	RUSSELL, DION P TR
122-162-18	DUFFIELD, DAVID A TR
122-162-21	ABBASI, SOHAIB & SARA TR
122-181-19	PAUL, CHARLES F TR
122-181-24	SPIRIT OF THE LAKE LLC
122-181-33	BECHTOLSHEIM, ANDREAS V
122-181-37	TAYLOR, KJERSTIN L M TR ETAL
122-181-61	CROOM, GEORGE E JR TR
122-181-69	NEVADA PACIFIC DEVEL CORP
122-251-05	ELLISON, ERNEST O

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4. **EQUALIZATION OF PROPERTIES WITHIN GEOGRAPHIC VICINITY
(LAKEFRONT PROPERTIES WITH PIERS LOCATED IN LAKE TAHOE IN
THE INCLINE VILLAGE/CRYSTAL BAY AREA) PURSUANT TO NAC 361.624
(continued)**

122-251-07	BAKER ASSOCIATES LIMITED
122-251-08	WINNIPEG SUPPLY & FUEL CO INC
122-251-10	LEMONS-PETALAS, CHRYSANTHY TR
122-251-13	NIGHTINGALE, JACQUELINE E TR ETAL
123-021-04	STACK, JAMES L JR TR
123-032-11	DUFFIELD, DAVID A TR
123-032-17	DUFFIELD, DAVID A TR
123-051-01	HESTER III, WALTER F TR
123-101-04	VICKERS, FRED H
123-101-15	VAN DYCK, CRISTINA
123-131-03	KNAFELC, FRANK F & MYRLEN A TR
123-132-01	MILLER, OTTO J
123-145-12	GLOY, THOMAS H TR
123-145-13	DUC, DANIEL A & LYNN K
123-151-06	NEVADA STATE OF
130-230-05	TAHOE ESTATES LLC
130-230-07	TAHOE ESTATES LLC
130-230-09	WONG, ROBERT TR
130-230-14	SANDLER, RICHARD V TR
130-241-19	HART, DENNIS M SR TR ETAL
130-241-39	DEL ARROZ, MANUEL M & JUANITA
130-241-40	DEL ARROZ, MANUEL M & JUANITA
130-241-53	BUCKINGHAM, JUDITH A TR
130-312-22	1145 LAKESHORE BOULEVARD

5. **DISCUSSION REGARDING NRS 361.345**

6. **DISCUSSION REGARDING RECOMMENDATION TO DEVELOP CRITERIA
REGARDING THE IMPACT OF NOISE AND/OR TRAFFIC ON PROPERTY
VALUES**

7. **DISCUSSION REGARDING RECOMMENDATION TO ADD TAXABLE
VALUES TO THE ASSESSOR'S OFFICE COVER SHEET**

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8. ROLL CHANGE REQUESTS - Correcting clerical and/or factual errors.

DECREASE - Consideration of and action to approve or deny

<u>PARCEL NO.</u>	<u>OWNER</u>	<u>RCR #</u>
055-292-29	WATSON, BOBBY & CAROLYN	366F07
125-511-26	ADVANCE DESIGN & CONST.	341F07

INCREASE - Consideration and action to approve or deny RCR No. 331F07

<u>ASSESSOR'S PARCEL NO.</u>	<u>OWNER</u>	<u>RCR #</u>
003-813-19	BEARDSLEY, STEPHEN & CAROLINA	331F07

9. ASSESSOR'S RECOMMENDATIONS – #5

<u>ASSESSOR'S PARCEL NO.</u>	<u>OWNER</u>	<u>RCR #</u>
232-462-02	MOUNTAIN CREST PHASE 1	A.R. 1
232-462-03	MOUNTAIN CREST PHASE 1	A.R. 2
232-462-04	MOUNTAIN CREST PHASE 1	A.R. 3
232-462-05	MOUNTAIN CREST PHASE 1	A.R. 4
232-462-06	MOUNTAIN CREST PHASE 1	A.R. 5
232-462-07	MOUNTAIN CREST PHASE 1	A.R. 6
232-471-01	MOUNTAIN CREST PHASE 1	A.R. 7
232-471-02	MOUNTAIN CREST PHASE 1	A.R. 8
232-471-03	MOUNTAIN CREST PHASE 1	A.R. 9
232-471-04	MOUNTAIN CREST PHASE 1	A.R.10
232-471-05	MOUNTAIN CREST PHASE 1	A.R.11
232-471-06	MOUNTAIN CREST PHASE 1	A.R.12
232-471-07	MOUNTAIN CREST PHASE 1	A.R.13
232-471-08	MOUNTAIN CREST PHASE 1	A.R.14
232-471-09	MOUNTAIN CREST PHASE 1	A.R.15
232-471-10	MOUNTAIN CREST PHASE 1	A.R.16
232-471-11	MOUNTAIN CREST PHASE 1	A.R.17
232-471-14	MOUNTAIN CREST PHASE 1	A.R.18
232-471-15	MOUNTAIN CREST PHASE 1	A.R.19
232-471-16	MOUNTAIN CREST PHASE 1	A.R.20
232-471-17	MOUNTAIN CREST PHASE 1	A.R.21
232-471-18	MOUNTAIN CREST PHASE 1	A.R.22
232-471-19	MOUNTAIN CREST PHASE 1	A.R.23
232-471-20	MOUNTAIN CREST PHASE 1	A.R.24
232-472-02	MOUNTAIN CREST PHASE 1	A.R.25
232-472-03	MOUNTAIN CREST PHASE 1	A.R.26
232-472-04	MOUNTAIN CREST PHASE 1	A.R.27
232-472-05	MOUNTAIN CREST PHASE 1	A.R.28
232-472-06	MOUNTAIN CREST PHASE 1	A.R.29
232-472-07	MOUNTAIN CREST PHASE 1	A.R.30

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9. ASSESSOR'S RECOMMENDATIONS – #5 (continued)

<u>ASSESSOR'S PARCEL NO.</u>	<u>OWNER</u>	<u>RCR #</u>
232-472-09	MOUNTAIN CREST PHASE 1	A.R.31
232-472-10	MOUNTAIN CREST PHASE 1	A.R.32
232-472-11	MOUNTAIN CREST PHASE 1	A.R.33
232-472-12	MOUNTAIN CREST PHASE 1	A.R.34
232-472-13	MOUNTAIN CREST PHASE 1	A.R.35

10. ASSESSOR'S RECOMMENDATIONS – #9

<u>ASSESSOR'S PARCEL NO.</u>	<u>OWNER</u>	<u>RCR #</u>
234-281-01	MOUNTAIN CREST PHASE 2	A.R. 1
234-281-02	MOUNTAIN CREST PHASE 2	A.R. 2
234-281-03	MOUNTAIN CREST PHASE 2	A.R. 3
234-281-04	MOUNTAIN CREST PHASE 2	A.R. 4
234-281-05	MOUNTAIN CREST PHASE 2	A.R. 5
234-281-06	MOUNTAIN CREST PHASE 2	A.R. 6
234-281-07	MOUNTAIN CREST PHASE 2	A.R. 7
234-281-08	MOUNTAIN CREST PHASE 2	A.R. 8
234-281-09	MOUNTAIN CREST PHASE 2	A.R. 9
234-281-10	MOUNTAIN CREST PHASE 2	A.R.10
234-282-01	MOUNTAIN CREST PHASE 2	A.R.11
234-282-02	MOUNTAIN CREST PHASE 2	A.R.12
234-282-03	MOUNTAIN CREST PHASE 2	A.R.13
234-282-04	MOUNTAIN CREST PHASE 2	A.R.14
234-282-05	MOUNTAIN CREST PHASE 2	A.R.15
234-282-06	MOUNTAIN CREST PHASE 2	A.R.16
234-282-07	MOUNTAIN CREST PHASE 2	A.R.17
234-282-08	MOUNTAIN CREST PHASE 2	A.R.18
234-291-01	MOUNTAIN CREST PHASE 2	A.R.19
234-291-02	MOUNTAIN CREST PHASE 2	A.R.20
234-291-03	MOUNTAIN CREST PHASE 2	A.R.21
234-291-04	MOUNTAIN CREST PHASE 2	A.R.22
234-291-05	MOUNTAIN CREST PHASE 2	A.R.23
234-291-06	MOUNTAIN CREST PHASE 2	A.R.24
234-291-07	MOUNTAIN CREST PHASE 2	A.R.25
234-291-08	MOUNTAIN CREST PHASE 2	A.R.26
234-291-09	MOUNTAIN CREST PHASE 2	A.R.27
234-291-10	MOUNTAIN CREST PHASE 2	A.R.28
234-291-11	MOUNTAIN CREST PHASE 2	A.R.29
234-291-12	MOUNTAIN CREST PHASE 2	A.R.30
234-291-13	MOUNTAIN CREST PHASE 2	A.R.31
234-292-01	MOUNTAIN CREST PHASE 2	A.R.32
234-292-02	MOUNTAIN CREST PHASE 2	A.R.33

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10. ASSESSOR'S RECOMMENDATIONS – #9 (continued)

<u>ASSESSOR'S PARCEL NO.</u>	<u>OWNER</u>	<u>RCR #</u>
234-293-01	MOUNTAIN CREST PHASE 2	A.R.34
234-293-02	MOUNTAIN CREST PHASE 2	A.R.35
234-293-03	MOUNTAIN CREST PHASE 2	A.R.36
234-293-04	MOUNTAIN CREST PHASE 2	A.R.37
234-301-01	MOUNTAIN CREST PHASE 2	A.R.38
234-301-02	MOUNTAIN CREST PHASE 2	A.R.39
234-301-03	MOUNTAIN CREST PHASE 2	A.R.40
234-301-04	MOUNTAIN CREST PHASE 2	A.R.41
234-301-05	MOUNTAIN CREST PHASE 2	A.R.42
234-302-01	MOUNTAIN CREST PHASE 2	A.R.43
234-302-02	MOUNTAIN CREST PHASE 2	A.R.44
234-302-03	MOUNTAIN CREST PHASE 2	A.R.45
234-302-04	MOUNTAIN CREST PHASE 2	A.R.46
234-302-05	MOUNTAIN CREST PHASE 2	A.R.47
234-302-06	MOUNTAIN CREST PHASE 2	A.R.48
234-302-07	MOUNTAIN CREST PHASE 2	A.R.49
234-302-08	MOUNTAIN CREST PHASE 2	A.R.50
234-302-09	MOUNTAIN CREST PHASE 2	A.R.51
234-302-10	MOUNTAIN CREST PHASE 2	A.R.52
234-302-11	MOUNTAIN CREST PHASE 2	A.R.53
234-302-12	MOUNTAIN CREST PHASE 2	A.R.54
234-302-13	MOUNTAIN CREST PHASE 2	A.R.55
234-302-14	MOUNTAIN CREST PHASE 2	A.R.56

11. ASSESSOR'S RECOMMENDATIONS – #10

<u>ASSESSOR'S PARCEL NO.</u>	<u>OWNER</u>	<u>RCR #</u>
234-541-01	MOUNTAIN CREST PHASE 3	A.R. 1
234-541-02	MOUNTAIN CREST PHASE 3	A.R. 2
234-541-03	MOUNTAIN CREST PHASE 3	A.R. 3
234-541-04	MOUNTAIN CREST PHASE 3	A.R. 4
234-541-05	MOUNTAIN CREST PHASE 3	A.R. 5
234-541-06	MOUNTAIN CREST PHASE 3	A.R. 6
234-542-01	MOUNTAIN CREST PHASE 3	A.R. 7
234-542-02	MOUNTAIN CREST PHASE 3	A.R. 8
234-542-03	MOUNTAIN CREST PHASE 3	A.R. 9
234-542-04	MOUNTAIN CREST PHASE 3	A.R.10
234-542-05	MOUNTAIN CREST PHASE 3	A.R.11
234-542-06	MOUNTAIN CREST PHASE 3	A.R.12
234-542-07	MOUNTAIN CREST PHASE 3	A.R.13
234-543-01	MOUNTAIN CREST PHASE 3	A.R.14
234-543-02	MOUNTAIN CREST PHASE 3	A.R.15

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11. ASSESSOR'S RECOMMENDATIONS – #10 (continued)

<u>ASSESSOR'S PARCEL NO.</u>	<u>OWNER</u>	<u>RCR #</u>
234-543-03	MOUNTAIN CREST PHASE 3	A.R.16
234-543-04	MOUNTAIN CREST PHASE 3	A.R.17
234-543-05	MOUNTAIN CREST PHASE 3	A.R.18
234-543-06	MOUNTAIN CREST PHASE 3	A.R.19
234-543-07	MOUNTAIN CREST PHASE 3	A.R.20
234-543-08	MOUNTAIN CREST PHASE 3	A.R.21
234-543-09	MOUNTAIN CREST PHASE 3	A.R.22
234-543-11	MOUNTAIN CREST PHASE 3	A.R.23
234-543-12	MOUNTAIN CREST PHASE 3	A.R.24
234-543-13	MOUNTAIN CREST PHASE 3	A.R.25

12. RESCHEDULED HEARINGS

<u>ASSESSOR'S PARCEL NO.</u>	<u>PETITIONER</u>	<u>HEARING NO.</u>
021-223-26	COVEC, PAUL & JOANNE	08-1282
021-224-19	COVEC, PAUL & JOANNE	08-1281
021-243-02	COVEC, PAUL & JOANNE	08-1280
037-320-07	KELLER, BURTON	08-0661A
037-320-08	KELLER, BURTON	08-0661B
037-320-09	KELLER, BURTON	08-0661C
038-341-02	ALLEN, JAY	08-1148
040-423-09	COVEC, PAUL & JOANNE	08-1283
079-481-41	ANDRIES, VINCENT J ETAL	08-1434
080-481-34	MCPHILLIAMY, JOSEPH P	08-0449
122-162-10	COOPER, J. CARL & LORELEI	08-0186
122-181-59	SCARPA, STEVEN	08-0831
122-252-04	MIHALKO, GEORGE & TAYLOR	08-0922
123-145-04	RONNING, GRABLE B.	08-0111
123-250-07	TAHOE SHORELINE PROPERTIES	08-1501
123-250-08	DENIO FAMILY, LLC	08-1500
123-250-09	TAHOE SHORELINE PROPERTIES	08-1503
123-250-10	TAHOE SHORELINE PROPERTIES	08-1502
123-260-11	ANDERSON, J. ROBERT & CAROLE	08-0212

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12. RESCHEDULED HEARINGS (continued)

<u>ASSESSOR'S PARCEL NO.</u>	<u>PETITIONER</u>	<u>HEARING NO.</u>
124-082-04	EGGERAAT, CONRAD & TEENA	08-1004
126-251-08	AUSTIN, THOMAS TR ETAL	08-1532
126-262-06	BENDER, ROBERT B & PAULA S	08-0758
126-262-08	REBANE, MARGARET A & TOOMAS TR	08-1522
126-262-09	WATKINS, LAWRENCE A & LILLIAN A TR	08-1518
126-510-03	CARLSON, WILLIAM & MARIE-MAY	08-0346
126-570-14	REILEY, DAVID H	08-0755
130-202-23	JOLLEY, IAN AND ROSALIND	08-0048
130-381-07	CAMPBELL, JOSEPH L & ANDREA L	08-0218
131-090-08	GILMORE, EDWARD & MARGARET	08-1336
131-211-24	GANG, LEONARD I & ROBERTA FAMTRUST	08-0447
161-213-24	BLANCHARD, ROBERT E TR	08-0664
212-032-08	PERKINS, SHEEN	08-1394
232-471-10	MORRISON, ROBERT JR. & JOANN	08-0165
538-081-03	HEMMINGSSEN, NIELS & MARYJANE	08-1652
538-081-03	HEMMINGSSEN, NIELS & MARYJANE	08-1652R07

13. PETITIONERS FILED AFTER JANUARY 15, 2008

<u>ASSESSOR'S PARCEL NO.</u>	<u>PETITIONER</u>	<u>HEARING NO.</u>
124-071-05	WALLACE, GEORGE N	08-1688
131-180-19	CROW, PENNY E. TR	08-0168B

14. BOARD MEMBER COMMENTS: This item is limited to announcements or topics/issues proposed for future agendas.

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15. APPROVAL OF MINUTES

Discussion and direction to Clerk's Office regarding approval of minutes from the 2008 meetings of the Washoe County Board of Equalization.

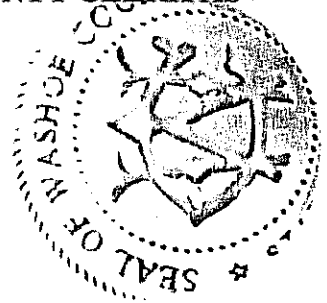
***16. PUBLIC COMMENTS.** Comment heard under this item will be limited to three (3) minutes per person and may pertain to matters both on and off the Board agenda. Comments are to be made to the Board as a whole.

17. ADJOURNMENT

* INDICATES NON-ACTION ITEMS

THIS AGENDA IS AN OFFICIAL AGENDA OF THE WASHOE COUNTY BOARD OF EQUALIZATION PREPARED AND POSTED BY THE WASHOE COUNTY CLERK AS CLERK OF THE BOARD OF EQUALIZATION.

If seal affixed here



Pursuant to NRS 241.020, this Agenda has been posted at the following locations:
County Clerk's Office, Washoe County Courthouse, 75 Court Street, Reno, Nevada
Washoe County Administration Complex, 1001 East 9th Street, Reno, Nevada
Washoe County Central Library, 301 South Center Street, Reno, Nevada
Sparks Justice Court, 630 East Greenbrae Drive, Sparks, Nevada
Incline Village Justice Court, 865 Tahoe Blvd, Incline Village, Nevada
Incline Village Branch Library, 845 Alder Ave., Incline Village, Nevada
Washoe County Clerk's Office, 855 Alder Ave., Incline Village, Nevada
Silver & Blue Room, Lawlor Events Center, 1664 N. Virginia Street, Reno, Nevada
www.washoecounty.us

AFFIDAVIT OF POSTING

WASHOE COUNTY BOARD OF EQUALIZATION

COUNTY OF WASHOE }
 } ss
STATE OF NEVADA }

I, **JAIME DELLERA**, being first duly sworn, depose and say that on February 25, 2008, before 9:00 a.m. I posted the Agenda for the February 28, 2008 meeting of the Washoe County Board of Equalization by faxing said agenda, with a cover sheet including posting instructions, to the following posting locations. Said agenda was also posted on the website at www.washoecounty.us/clerks on February 25, 2008.

Washoe County Courthouse
Public Bulletin Board
Attn: Admin Team
Fax # 775-328-3582

Washoe County Clerk's Office
865 Tahoe Blvd., Suite 102
Incline Village, NV
Fax # 775-832-4166

Sparks Justice Court
630 Greenbrae Drive
Sparks, NV
Fax # 775-352-3004

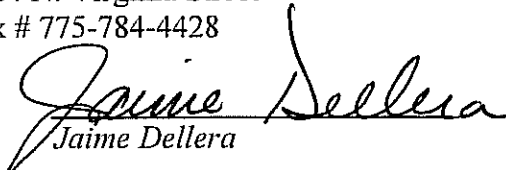
Incline Village Justice Court
865 Tahoe Blvd.
Incline Village, NV
Fax # 775-832-4162

Washoe County Main Library
301 South Center Street
Reno, NV
Fax # 775-327-8394

Washoe County Library
Incline Village Branch
845 Alder Avenue
Incline Village, NV
Fax # 775-832-4180

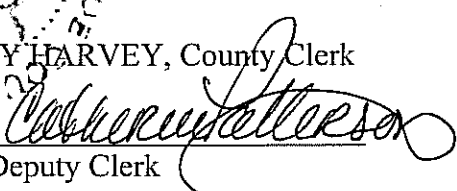
Washoe County Manager's Office
Admin Complex (Chambers)
1001 East Ninth Street
Fax# 775-328-2252

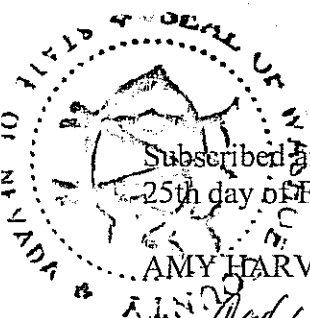
Silver & Blue Room, UNR.
Lawlor Events Center
1664 N. Virginia Street
Fax # 775-784-4428


Jaime Deller

Subscribed and sworn to before me this
25th day of February, 2008.

AMY HARVEY, County Clerk

by 
Deputy Clerk

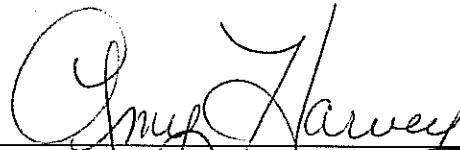


CALL AND NOTICE OF MEETING

**TO THE MEMBERS OF THE
WASHOE COUNTY BOARD OF
EQUALIZATION**

NOTICE IS HEREBY GIVEN by the County Clerk of the County of Washoe, State of Nevada, that a meeting of the Washoe County Board of Equalization has been called by Chairperson Patricia McAlinden for **Thursday, February 28, 2008 at 9:00 a.m.** The meeting will be held in the Blue & Silver Room, Lawlor Events Center, 1664 N. Virginia Street, Reno, Nevada.

DATED: February 22, 2008.



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

