

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

MONDAY

9:00 A.M.

FEBRUARY 23, 2009

James Covert, Chairman
John Krolick, Vice Chairman
Benjamin Green, Member
Linda Woodland, Member
James Brown, Member

Nancy Parent, Chief Deputy Clerk
Herb Kaplan, Deputy District Attorney

The Board convened at 9:00 a.m. in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Chairman Covert called the meeting to order, the Clerk called the roll and the Board conducted the following business:

WITHDRAWN PETITION

The following petition scheduled on today's agenda had been withdrawn by the Petitioner prior to the hearing:

PARCEL	PETITIONER	HEARING NO
011-042-19	SENATOR BUILDING LLC	09-1097

COMMERCIAL APPEALS

09-475E **PARCEL NO. 006-166-01 – BAYLOCQ, ROGER – HEARING NO. 09-1111**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located on 1275 Stardust St., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Financial statements, 13 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 20 pages.

On behalf of the Assessor, Mark Stafford, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Roger Baylocq, was sworn in by Chief Deputy Nancy Parent. Mr. Baylocq explained the property had a \$78,000 loss for the year. He remarked the property continued to age and the maintenance fees continued to increase. Mr. Baylocq requested the value be reduced to \$2 million.

Appraiser Stafford stated he had received the income data for the first nine months of the year. He said he annualized that data out to 12 months and produced the net-operating income. Appraiser Stafford discussed the comparable sales and recommended the value be adjusted and reduced to \$2.2 million.

In rebuttal, Mr. Baylocq commented the comparable sales were approximately two years old. He said the most recent sale was located by Meadowood Mall and noted that commercial land was not comparable to the subject property.

Chairman Covert asked if the Petitioner was aware of the recommended reduction. Mr. Baylocq indicated he was aware of the recommendation; however, felt the value should be reduced to \$2 million.

With regard to Parcel No. 006-166-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable land value and the personal property value be upheld and the taxable improvement value be reduced to \$1,628,760, resulting in a total taxable value of \$2,200,000 for tax year 2009-10. The reduction was based on obsolescence. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**09-476E PERSONAL PROPERTY NO. 2113475 – JOHNSTONE
MULTIMEDIA INC. – HEARING NO. 09-1418PP**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at 6495 Yellow Bird Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter and supporting documentation, 3 pages.

Exhibit B, transactions by account, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 11 pages.

On behalf of the Assessor, Jana Vickers, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Cameron Clarkson, was sworn in by Chief Deputy Nancy Parent. Mr. Clarkson explained an initial personal property declaration was submitted for Johnstone Multimedia Inc., and then the Petitioner received a notice stating that a declaration had not been prepared for Johnstone Studios. He indicated the original company was named Johnstone Multimedia Inc.; however, a separate doing-business-as (dba), Johnstone Studios, had been created. Mr. Clarkson acknowledged there was one company, with a dba, which created two separate personal property declarations. He confirmed there was only one true personal property declaration which should be Johnstone Multimedia Inc., and stated Johnstone Studios should be voided or amended to zero.

Appraiser Vickers indicated both declarations had been received by the Assessor's Office. She said the correct income statement was located on page 6 of the Assessor's Hearing Evidence Packet (HEP) and the identifier that the Petitioner wished to closeout was located on page 8 of the HEP.

Josh Wilson, Assessor, stated duplicate account No. 2119876 needed to be closed. He recommended that be scheduled as a Roll Change Request and placed on the February 27, 2009 agenda.

Mr. Clarkson confirmed that personal property identifier 2119876, Johnstone Studios, was the account to be closed.

Appraiser Vickers clarified the recommendation for personal property identifier 2113475, Johnstone Multimedia Inc., was to uphold the values.

With regard to Roll No. 2113475, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for the 2008 Unsecured tax roll. It was found that the Petitioner failed to meet his/her burden to show that the personal property was valued incorrectly or that the total taxable value exceeded full cash value.

**09-477E PERSONAL PROPERTY NO. 5200142 – ARGOSY AIRCRAFT
INC. – HEARING NO. 09-0732PP**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property.

The following exhibits were submitted into evidence:

Petitioner
Exhibit A, letter and supporting documentation, 137 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 7 pages.

On behalf of the Assessor, Mark Stafford, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He recommended that the value be adjusted to zero because the aircraft had never been located in Washoe County.

On behalf of the Petitioner, John Fowler, was sworn in by Chief Deputy Nancy Parent, and stated he was in agreement with the recommendation.

With regard to Roll No. 5200142, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable value be reduced to \$0, resulting in a total taxable value of \$0 for the 2008 Unsecured roll year. The reduction was based on the aircraft never having been in Washoe County, Nevada and was based in Montreal, Quebec, Canada. With this adjustment, it was found that the personal property was correctly and the total taxable value does not exceed full cash value.

09-478E PERSONAL PROPERTY NO. 5101109 – McEACHERN, MICHAEL E – HEARING NO. 09-0057PP

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at the Stead Airport, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, tax bill and supporting documentation, 11 pages.

Exhibit B, valuation and supporting documentation, 7 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 4 pages.

On behalf of the Assessor, Mark Stafford, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He said based on an inspection of the aircraft, he recommended the taxable assessed value be adjusted.

On behalf of the Petitioner, Michael McEachern, was sworn in by Chief Deputy Nancy Parent. Mr. McEachern stated he was in agreement with the recommendation.

With regard to Roll No. 5101109, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable value be

reduced to \$93,500 resulting in a total taxable value of \$93,500 for the 2008 Unsecured Roll Year. The reduction was based on inspection of the aircraft. With this adjustment, it was found that the personal property was valued correctly and the total taxable value does not exceed full cash value.

**09-479E PERSONAL PROPERTY NO. 2680129 – CLUB UNDERGROUND
LLC – HEARING NO. 09-0540PP**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at 555 E. 4th St., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, inventory list, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 9 pages.

On behalf of the Assessor, Jana Vickers, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She recommended that the taxable and assessed values be adjusted based on a corrected listing of equipment.

On behalf of the Petitioner, Sloan Wilkerson, was sworn in by Chief Deputy Nancy Parent. He stated he was in agreement with the recommendation.

With regard to Roll No. 2680129, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable value be reduced to \$14,392 resulting in a total taxable value of \$14,392 for the 2008 Unsecured tax roll. The reduction was based on a corrected listing of equipment. With this adjustment, it was found that the personal property was valued correctly and the total taxable value does not exceed full cash value.

**09-480E PERSONAL PROPERTY NO. 2541074 - GREAT BASIN MACHINE
HEARING NO. 09-1539PP**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at 3555 Airway Dr., Suite 301, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, equipment list, 3 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 10 pages.

On behalf of the Assessor, Mark Stafford, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He noted the petition was filed untimely and asked if the Board would take jurisdiction of the hearing. He indicated a timeline summarizing the events of this account was listed in the Assessor's Hearing Evidence Packet. Based on an opinion from legal counsel, a motion was not needed to continue the hearing. Chairman Covert stated the Board would move forward and hear the appeal.

Appraiser Stafford stated after review of a Deletion List, and discussion with the Petitioner regarding the downsizing of the business and the elimination of equipment prior to the lien date, he recommended the taxable value be adjusted and reduced to \$141,500.

On behalf of the Petitioner, June Yancey, was sworn in by Chief Deputy Nancy Parent. Ms. Yancey stated she was in agreement with the recommendation.

With regard to Roll No. 2541074, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable value be reduced to \$141,500 resulting in a total taxable value of \$141,500 for the 2008 Unsecured tax roll. The reduction was based on a corrected equipment list. With this adjustment, it was found that the personal property was valued correctly and the total taxable value does not exceed full cash value.

09-481E PERSONAL PROPERTY NO. 2200025 – TARSEM, SINGH –
HEARING NO. 09-0297PP

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at 900 Yori Ave., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, fax cover sheet and inventory list, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 9 pages.

On behalf of the Assessor, Mark Stafford, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He recommended that the taxable and assessed value be adjusted based on a site inspection.

On behalf of the Petitioner, Tarsem Singh, was sworn in by Chief Deputy Nancy Parent. He stated he was in agreement with the recommendation.

With regard to Roll No. 2200025, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable value be reduced to \$13,100 resulting in a total taxable value of \$13,100 for the 2008 Unsecured tax roll. The reduction was based on a site inspection. With this adjustment, it was found that the personal property was valued correctly and the total taxable value does not exceed full cash value.

09-482E ROLL CHANGE REQUESTS

On behalf of the Assessor, Steve Clement, Appraiser III, duly sworn, oriented the Board as to the location of the subject properties.

Following review and discussion, on motion by Member Krolick, seconded by Member Green, which motion duly carried, it was ordered that the following Roll Change Request Nos. 10-1 through 10-24, be approved to decrease homes in the EBED Neighborhood of Arrowcreek, Montelena Subdivision. These homes will be reduced by \$65,000 in the form of obsolescence, based on an analysis and current taxable values in the EBED Neighborhood. This will prevent taxable values from exceeding market value.

PARCEL NO.	PROPERTY OWNER	RCR NO.
152-892-06	BAILEY, MARK AND JANICE	RCR 10-1
152-892-07	VETTER AND GARIJO TRUST	RCR 10-2
152-892-08	FEENSTRA, JAMES AND KRISTINE	RCR 10-3
152-892-09	GILMORE, LEE R AND GLENDA A	RCR 10-4
152-892-10	OLSON, JAMES H	RCR 10-5
152-892-11	LEBLANC, LEONARD AND LORI	RCR 10-6
152-892-04	NOBIS, GUNTER, S AND MICHELLE	RCR 10-7
152-891-23	HARMON, GARETH B AND CAROL L	RCR 10-8
152-891-22	NASTOR, GEORGE AND JUDITH	RCR 10-9
152-891-21	LIU, GUOFENG ETAL	RCR 10-10
152-891-19	SMITH, ROBERT D AND NELL A	RCR 10-11
152-891-17	VOLLENHALS, WILLIAM L AND LIND M	RCR 10-12
152-891-16	STEIN, DAVE AND WENDY	RCR 10-13
152-891-15	JONES, JEFFREY C AND ELISA M	RCR 10-14
152-891-14	WILKINSON, TIMOTHY T	RCR 10-15
152-891-13	DERMODY PROPERTIES LLC	RCR 10-16
152-891-12	SOLHEIM, JOHN J AND LARA E	RCR 10-17
152-891-11	WHIPPLE TRUST, MARIA C	RCR 10-18
152-891-10	MACK, ROBERT J AND KAREN L	RCR 10-19

152-891-09	R AND S ROWAN 1999 TRUST	RCR 10-20
152-891-05	TAYLOR, LANCE	RCR 10-21
152-891-04	FINSTEN, RYAN O AND ALISON	RCR 10-22
152-891-02	LOVETT, L D AND MICHELE	RCR 10-23
152-891-01	KENT FAMILY TRUST	RCR 10-24

COMMERCIAL APPEALS

09-483E PARCEL NO. 008-344-07 – HAMMONS JOHN Q HOTELS LP – HEARING NO. 09-0469

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on improvements located on 1000 E. 6th St., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Assessment Notice 2008/09 and Profit and Loss Recap, 3 pages.

Assessor

Exhibit I, Assessor’s Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 15 pages.

On behalf of the Assessor, Mark Stafford, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He discussed the comparable sales and concluded that the taxable value did not exceed full cash value based on the comparable sales and recommended the value be upheld.

The Petitioner was not present.

With regard to Parcel No. 008-344-07, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Green, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-484E PARCEL NO. 032-184-29 – ZUNDEL, DAVID AND SHARYN – HEARING NO. 09-0967

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located on 1029 C St., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter and supporting documentation, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 10 pages.

Exhibit II, aerial map, 1 page.

On behalf of the Assessor, Stacy Ettinger, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. He explained the subject property was a portion of the Silver Club parking lot and located on the north side of the lot.

Chairman Covert asked if parcels in the parking lot were owned by separate individuals. Appraiser Ettinger explained with the exception of one other parcel the remainder of the parking lot was owned by the Silver Club. Chairman Covert said the Petitioner indicated the parcel had been leased, but the Silver Club had closed. He asked if the lease had been voided. Appraiser Ettinger replied in conversation with the Petitioner the lease had not effectively been dissolved. He said because the lease was still in place the Assessor's Office was not comfortable making a recommendation for reduction. Appraiser Ettinger discussed the comparable sales and concluded that the taxable value did not exceed full cash value based on the comparable sales and recommended the value be upheld.

The Petitioner was not present.

With regard to Parcel No. 032-184-29, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-485E PARCEL NO. 040-131-27 – THE KISHAN GROUP – HEARING NO. 09-0229

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on improvements located on 5851 S. Virginia St., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter and supporting documentation, 18 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 27 pages.

On behalf of the Assessor, Mark Stafford, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He discussed the comparable sales and concluded that the taxable value did not exceed full cash value based on the comparable sales and recommended the value be upheld.

The Petitioner was not present.

With regard to Parcel No. 040-131-27, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

10:06 a.m. Member Woodland temporarily left the meeting.

PERSONAL PROPERTY APPEALS

09-486E **PERSONAL PROPERTY NO. 2104007 – AMERICAN LINEN
SUPPLY COMPANY (ALSCO) – HEARING NO. 09-0585PP**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at 2535 E. Fifth St., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter and supporting documentation, 13 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 27 pages.

On behalf of the Assessor, Jana Vickers, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Petitioner stated an error was made in the personal property declaration and the Petitioner had submitted an amended declaration. However, after review of the amended declaration some of the new acquired assets were omitted. She requested a copy of the general ledger to support the claims, but had not received that ledger. She recommended the taxable value be upheld.

The Petitioner was not present.

With regard to Roll No. 2104007, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Brown, which motion duly carried with Member Woodland temporarily absent, it was ordered that the Assessor's taxable values be upheld for the 2008 Unsecured tax roll. It was found that the Petitioner failed to meet his/her burden to show that the personal property was valued incorrectly or that the total taxable value exceeded full cash value.

**09-487E PERSONAL PROPERTY NO. 2106118 – AESTHETIC
ENGINEERING – HEARING NO. 09-0122PP**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at 140 W. Huffaker Lane, Suite 505, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 11 pages.

On behalf of the Assessor, Jana Vickers, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She recommended the taxable value be adjusted due to the removal of the leased, duplicated and disposed assets from the 2008/09 tax year. She noted the Petitioner was in agreement with the recommendation.

The Petitioner was not present.

10:11 a.m. Member Woodland returned.

With regard to Roll No. 2106118, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Brown, which motion duly carried with Member Woodland abstaining, it was ordered that the taxable value be reduced to \$56,767 resulting in a total taxable value of \$56,767 for 2008 Unsecured tax roll. The reduction was based on the removal of the leased, duplicated, and disposed assets from the 2008/09 tax year. With this adjustment, it was found that the personal property was valued correctly and the total taxable value does not exceed full cash value.

**09-488E PERSONAL PROPERTY NO. 2160904 – TROY D SAVANT DDS
LTD – HEARING NO. 09-0315PP**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at 5420 Kietzke Lane, Ste. 102, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter and supporting documentation, 3 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 8 pages.

On behalf of the Assessor, Jana Vickers, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She recommended the taxable value be set at zero based on the business being closed as of March 14, 2008.

The Petitioner was not present.

With regard to Roll No. 2160904, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable value be reduced to \$0 resulting in a total taxable value of \$0 for the 2008 Unsecured tax roll. The reduction was based on the business being closed as of March 14, 2008. With this adjustment, it was found that the personal property was valued correctly and the total taxable value does not exceed full cash value.

**09-489E PERSONAL PROPERTY NO. 2190292 – EMIGRANT BUSINESS
CREDIT CORP. – HEARING NO. 09-1420PP**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at 340 Wolverine Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter and supporting documentation, 8 pages.

Exhibit B, Nevada IRP Registration Apportioned Cab Card, 5 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 4 pages.

On behalf of the Assessor, Mark Stafford, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He explained in the original petition, the Petitioner appealed the 2005, 2006, 2007 and 2008 tax years; however, the Petitioner had not yet been assessed for the 2008 tax year. Appraiser Stafford said a Roll Change Request was submitted to the Board of County Commissioners (BCC) on June 10, 2008 for the 2005 tax year where the value was reduced from \$148,637 to \$51,991. He remarked the plated vehicle was separated from the crane equipment that was installed on the truck, and then the crane equipment was assessed and the plated truck unassessed. Appraiser Stafford said the action by the BCC adjusting the value triggered

the opportunity for the Petitioner to appeal that valuation. He stated this was the venue to hear if that value was correct for the 2005 tax year.

Chairman Covert asked what was the basis for the valuation of the crane. Appraiser Stafford replied original receipts were received. He indicated the 2005 adjustment corrected the reported error.

The Petitioner was not present.

With regard to Roll No. 2190292, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Assessor's taxable values be upheld to the already corrected 2005 value of \$51,991 as submitted on a Roll Change Request and approved by the Board of County Commissioners on June 10, 2008. It was found that the Petitioner failed to meet his/her burden to show the personal property was valued incorrectly or that the total taxable value exceeded full cash value.

09-490E PERSONAL PROPERTY NO. 2210969 – BEYOND JUICE –
HEARING NO. 09-0972PP

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at 6637 S. Virginia St., Ste. C., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor
Exhibit I, Assessor's Hearing Evidence Packet, 8 pages.

On behalf of the Assessor, Jana Vickers, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She recommended the value be set at zero based on the business being closed as of June 13, 2008.

The Petitioner was not present.

With regard to Roll No. 2210969, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable value be reduced to \$0 resulting in a total taxable value of \$0 for the 2008 Unsecured tax roll. The reduction was based on the business being closed as of June 13, 2008. With this adjustment, it was found that the personal property valued correctly and the total taxable value does not exceed full cash value.

**09-491E PERSONAL PROPERTY NO. 2211411 – BEDER A RODRIGUEZ –
HEARING NO. 09-1419PP**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at 5055 Sun Valley Dr., No. 370, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 9 pages.

Exhibit II, reinspection documentation, 6 pages.

On behalf of the Assessor, Jana Vickers, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Petitioner provided a corrected personal property declaration and indicated leasing companies were involved. She said she contacted the leasing companies who could not verify that any leased equipment was located on the subject property. Appraiser Vickers stated she conducted an on-site visit on February 20, 2009 to gather the assets. She said based on that inspection she recommended the taxable value be reduced.

The Petitioner was not present.

With regard to Roll No. 2211411, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable value be reduced to \$30,064 resulting in a total taxable value of \$30,064 for the 2008 Unsecured tax roll. The reduction was based on an on-site inspection on February 20, 2009. With this adjustment, it was found that the personal property was valued correctly and the total taxable value does not exceed full cash value.

**09-492E PERSONAL PROPERTY NO. 2440026 – WESTERN ENERGETIX –
HEARING NO. 09-0949PP**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at 147 S. Stanford Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, personal property tax detail report, 4 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 5 pages.

On behalf of the Assessor, Mark Stafford, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He said the Petitioner reported all of the assets acquired in a recent purchase, which included real property and improvements that were assessed on the real property roll. He said after an on-site inspection was completed and the records were reviewed, he recommended the taxable and assessed values be adjusted. He said the Petitioner was in agreement with the recommendation.

The Petitioner was not present.

With regard to Roll No. 2440026, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value be reduced to \$1,155,419 resulting in a total taxable value of \$1,155,419 for the 2008 Unsecured tax roll. The reduction was based on a review by the Assessor's Office which revealed that items already assessed on the real property roll were assessed on the unsecured tax roll as well. With this adjustment, it was found that the personal property was valued correctly and the total taxable value does not exceed full cash value.

09-493E PERSONAL PROPERTY NO. 2460770 – BARTEL, GARY –
HEARING NO. 09-0163PP

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at 5460 Louie Lane, No. 6, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 9 pages.

On behalf of the Assessor, Jana Vickers, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She recommended the taxable value be set at zero based on the business being closed as of May 16, 2008.

The Petitioner was not present.

With regard to Roll No. 2460770, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable value be reduced to \$0 resulting in a total taxable value of \$0 for the 2008 Unsecured tax roll. The reduction was based on the business being closed as of May 16, 2008. With this

adjustment, it was found that the personal property was valued correctly and the total taxable value does not exceed full cash value.

**09-494E PERSONAL PROPERTY NO. 2461479 – MILLENNIEM
EXCAVATING AND GRADING – HEARING NO. 09-0153PP**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 19 pages.

On behalf of the Assessor, Jana Vickers, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She recommended the taxable value be set at zero based on the business being closed as of June 30, 2008.

The Petitioner was not present.

With regard to Roll No. 2461479, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value be reduced to \$0 resulting in a total taxable value of \$0 for the 2008 Unsecured tax roll. The reduction was based on the business being closed as of June 30, 2008. With this adjustment, it was found that the personal property was valued correctly and the total taxable value does not exceed full cash value.

**09-495E PERSONAL PROPERTY NO. 2465009 – ASHBY, ALLEN
HEARING NO. 09-0141PP**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at 1490 Cherokee Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, equipment lease agreement, 4 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 13 pages.

On behalf of the Assessor, Jana Vickers, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She explained the Petitioner contacted the Assessor's Office and stated errors had been made on the submitted

personal property declaration. Appraiser Vickers conducted an on-site visit and based upon that visit recommended the taxable value be adjusted. She indicated the Petitioner was in agreement with the recommendation.

The Petitioner was not present.

With regard to Roll No. 2465009, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable value be reduced to \$70,347 resulting in a total taxable value of \$70,347 for the 2008 Unsecured tax roll. The reduction was based on the removal of the leased assets from the 2008/09 tax year. With this adjustment, it was found that the personal property was valued correctly and the total taxable value does not exceed full cash value.

**09-496E PERSONAL PROPERTY NO. 2610003 – NORTHERN NEVADA
MEDICAL CENTER – HEARING NO. 09-0126PP**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at 2375 E. Prater Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, tax bill, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 65 pages.

On behalf of the Assessor, Jana Vickers, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Petitioner requested the depreciation schedule be changed on four types of equipment. Appraiser Vickers stated after review of the assets, she found them to be classified as outlined in the *State of Nevada Department of Taxation 2008/09 Personal Property Manual*. She added the assets were classified in the same manner as similar equipment found in other medical and dental practices in Washoe County. Appraiser Vickers recommended the taxable values be upheld.

The Petitioner was not present.

With regard to Roll No. 2610003, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for the 2008 Unsecured tax roll. It was found that the Petitioner failed to meet his/her burden to show that the personal property was valued incorrectly or that the total taxable value exceeded full cash value.

**09-497E PERSONAL PROPERTY NO. 3109876 – NICHOLS, KENNETH –
HEARING NO. 09-0040PP**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property located at 201 Reservation Rd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, affidavit of dismantling, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 6 pages.

On behalf of the Assessor, Mark Stafford, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He explained an exterior inspection of the personal property was conducted on December 30, 2008 that revealed the exterior siding and windows had been removed on both sides of the mobile home. He indicated the mobile home was uninhabitable and recommended a pro rata adjustment of the assessed value.

The Petitioner was not present.

With regard to Roll No. 3109876, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable value be reduced to \$173 resulting in a total taxable value of \$173 for the 2008 Unsecured tax roll. The reduction was based on NRS 361.768(3) which provides for the pro rata adjustment of the assessed value when the partial or complete destruction of real or personal property occurs after the lien date. With this adjustment, it was found that the personal property was valued correctly and the total taxable value does not exceed full cash value.

**09-498E PERSONAL PROPERTY NO. 5101048 – WALKER, ROY –
HEARING NO. 09-0753PP**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on personal property.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter and supporting documentation, 16 pages.

Exhibit B, letter, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, 5 pages.

On behalf of the Assessor, Mark Stafford, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. Appraiser Stafford stated the aircraft left the State of Nevada in June 2008 and relocated in California where it was subsequently sold in August 2008. He indicated situs was never re-established in Nevada and recommended the taxable and assessed values be set at zero.

The Petitioner was not present.

With regard to Roll No. 5101048, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable value be reduced to \$0, resulting in a total taxable value of \$0 for the 2008 Unsecured tax roll. The reduction was based on the aircraft being sold and never reestablishing situs in Nevada. With the adjustment, it was found that the personal property was valued correctly and the total taxable value does not exceed full cash value.

BOARD MEMBER COMMENTS

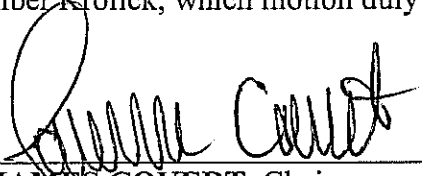
There were no Board member comments.

PUBLIC COMMENT

There was no response to the call for public comment.

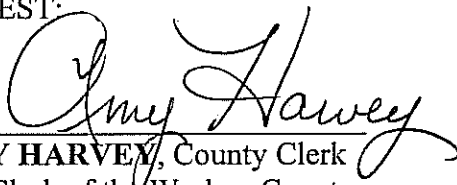
* * * * *

10:45 a.m. There being no further hearings or business to come before the Board, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Board adjourn.



JAMES COVERT, Chairman
Washoe County Board of Equalization

ATTEST:



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

Minutes prepared by: Stacy Gonzales, Deputy Clerk