

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

THURSDAY

9:00 A.M.

FEBRUARY 12, 2015

PRESENT:

James Covert, Chairman
Philip Horan, Vice Chairman
James Brown, Member
James Ainsworth, Member
Eugenia Larmore, Alternate Member

Nancy Parent, County Clerk
Leslie H. Admirand, Deputy District Attorney
Jen Gustafson, Deputy District Attorney
Michael Large, Deputy District Attorney

The Board of Equalization 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:

15-058E PUBLIC COMMENTS

There was no response to the call for public comment.

15-059E WITHDRAWALS

No petitions were withdrawn from the scheduled agenda.

15-060E REQUESTS FOR CONTINUANCE

There were no requests for continuances.

15-061E CONSOLIDATION OF HEARINGS

The Board consolidated items as necessary when they each came up on the agenda.

**CONSOLIDATION AND DISCUSSION – PARCEL NOS. 026-282-01
AND 026-282-02 – COMMUNITY GARDENS RENO – HEARING
NOS. 15-0071E14A AND 15-0071E14B.**

On behalf of the Petitioner, Dan Smith was sworn in by County Clerk, Nancy Parent.

On behalf of the Assessor, Ivy Diezel, Department Systems Support Analyst, was sworn in by County Clerk Nancy Parent. Ms. Diezel oriented the Board as to the location of the subject properties.

Mr. Smith explained both appeals were for the continuance of exemptions for Housing and Urban Development (HUD) section 8 properties. He said the properties sold to a non-profit organization in October of 2014, which terminated the previous exemptions.

Chairman Covert asked if the properties had been sold by a for-profit company to a non-profit organization. Mr. Smith confirmed that they had and said restructuring the loans on the properties had been done to facilitate a \$2.5 million “green rehab” project.

Chairman Covert asked if the properties moved from a non-taxed situation to a taxed situation. Mr. Smith replied the exemption had been in place with the prior owners and the intent was to continue that exemption. Chairman Covert confirmed with Ms. Diezel that the Assessor’s Office did not continue the exemption after the sale of the properties. Ms. Diezel said the properties were exempt for the 2014-15 fiscal year; however, when the properties were transferred the new owner was notified there were certain financing qualifications that would have to be met in order to continue to qualify for the low-income housing exemption. She said the Assessor’s Office reviewed the new exemption application and agreed the new owners were qualified, but determined they did not have the authority to apply the exemption after June 15th. She said the matter was brought to the Board to determine if it had jurisdiction to grant the exemption as of the sale date on October 30, 2014.

Member Brown asked if the exemption would apply to both 2014-15 and 2015-16. Ms. Diezel explained the owner would need to apply for the exemption every year, but she thought the Assessor’s Office would consider the current application applicable to the 2015-16 year as well.

Please see items 15-062E and 15-063E below for the details concerning the petition, exhibits and decision related to each of the properties in the consolidated hearing.

15-062E PARCEL NO. 026-282-01 – COMMUNITY GARDENS RENO LLC – HEARING NO. 15-0071E14A

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 2350 Wedekind Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 79 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 48 pages.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – PARCEL NOS. 026-282-01 and 026-282-02 – COMMUNITY GARDENS RENO LLC – HEARING NOS. 15-0071E14A AND 15-0071E14B.

With regard to Parcel No. 026-282-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted exemption for property taxes for tax year 2014-15, pursuant to NRS 361.155.

15-063E PARCEL NO. 026-282-02 – COMMUNITY GARDENS RENO LLC – HEARING NO. 15-0071E14B

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 2035 Cannan Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 79 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 48 pages.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – PARCEL NOS. 026-282-01 and 026-282-02 – COMMUNITY GARDENS RENO LLC – HEARING NOS. 15-0071E14A AND 15-0071E14B.

With regard to Parcel No. 026-282-02, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted exemption for property taxes for tax year 2014-15, pursuant to NRS 361.155.

15-064E PARCEL NO. 232-533-01 – KORN, WILLIAM G JR & ELIZE L –
HEARING NO. 15-0055

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 2440 Mountain Spirit Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Assessment Analysis, 32 pages.

Exhibit B: Appraisal Record for the subject property, 5 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 102 pages.

Exhibit II: Somersett home sales, 3 pages.

Exhibit III: Assessor's value notice, 1 page.

County Clerk, Nancy Parent, advised the Board that Mr. Korn wished to film the proceedings. Leslie Admirand, Deputy District Attorney, and Chairman Covert did not object.

On behalf of the Petitioner, William G. Korn was sworn in by the Clerk.

On behalf of the Assessor and having been previously sworn, Cori Burke, Sr. Appraiser, oriented the Board as to the location of the subject property.

Mr. Korn said he was protesting the reassessment of his property's taxable value based on assessments to neighboring properties, which were listed in Exhibit A. He said the comparable properties were within the vicinity of his house and the adjustments for those properties ranged from a decrease of 9 percent to an increase of 12 percent. He noted his property assessment was increased by 42 percent. He talked about a neighboring house which he claimed was a higher quality construction with an assessed value of \$60,000 less than his. Mr. Korn discussed the valuation history of his property and recounted his experiences appealing to the State Board of Equalization. He criticized the Assessor's Office for considering comparable properties in the past that were four miles from his parcel and said he felt the office was engaged in a vendetta against him.

Mr. Korn explained Exhibit B contained the Assessor's appraisal records for his property between 2011 and 2015. He pointed out that the appraisal record for 2013 showed his total taxable value at \$700,000 and listed his balcony at 3,177 square feet with a value of almost a half a million dollars. He stated his balcony measured less than 1,000 square feet. Chairman Covert asked if the Assessor's Office measured his balcony. Mr. Korn replied he thought they did because his house was inspected in 2011. He also

argued the Assessor's valuation of his storage room and said the storage room was unheated, uninsulated and had no electricity or water.

Mr. Korn asked the Board to look at the appraisal record for 2014 wherein he noted the Assessor's valuation of the storage room increased and the total assessed value for his parcel was listed as \$625,031. He claimed he received a notice from the Assessor's Office which showed the total valuation as \$700,000 for that year. He asserted the Assessor's Office arbitrarily raised his valuation by \$75,000 and illegally modified documents.

Mr. Korn asked the Board to review the 2015 appraisal record for his property. He noted the measurement of his balcony was reduced from 3,177 square feet to 1,057 square feet and that the value dropped from almost a half a million dollars to \$52,744. He thought those changes were made because the Assessor's Office got caught. Chairman Covert asked if there was any reason Mr. Korn thought the Assessor's Office singled him out. Mr. Korn stated he thought they were angry they lost the hearing in 2012. He said he called the Assessor's Office and was denied the opportunity to discuss the issue. Chairman Covert said the Board would question the Assessor's Office, but there was no indication the Assessor's Office singled anyone out. Mr. Korn claimed he was warned he angered the Assessor's Office by a former employee of that office.

Mr. Korn pointed out the valuation of his storage room had been going up by about one to two thousand dollars per year, but then suddenly rose from \$62,658 to \$122,188. Chairman Covert asked if the use of his storage room had changed and Mr. Korn said it had not. Mr. Korn also said the quality of construction was not accurately represented on the appraisals.

Chairman Covert asked Mr. Korn what he was asking the Board to do. Mr. Korn said he wanted his valuation for 2014 to be changed to \$625,031 and for his percentage increase for 2015 to be equalized with his neighbors.

Cori Burke, Senior Appraiser, explained the record card for 2014 showed the value notice (VN) amount of \$625,031, which was a preliminary value. She explained the newspaper roll (NR) amount of \$700,000 was the official legal value that was certified. She said she could not explain why the Petitioner had been given a record card for 2014 that was generated from an old computer system. She stated the record card for 2015 was generated by the new "RDE" system and was correct. Chairman Covert said it made him nervous when a beginning number did not equal an ending number for a prior year. Appraiser Burke reiterated that the ending number for 2014 was a preliminary value. She submitted a copy of the 2014 VN to the Board, which was identified by the Clerk as Exhibit III.

Appraiser Burke stated the Petitioner was correct about the miscalculation regarding the balcony and said the issue had been resolved in the new computer system. Chairman Covert asked Appraiser Burke if she had evidence of the correction. Appraiser Burke said the proof was on the record card for 2015. She said Mr. Korn had not been

overtaxed for the balcony in any prior years because of the obsolescence applied to his property. She said the Assessor's Office could do a roll change request on the parcel to correct the record, but it would not affect the Petitioner's tax bill. Chairman Covert directed the Assessor's Office to make the correction.

Appraiser Burke spoke about the issue with the storeroom. She said she had not heard about the issue before the hearing and explained the value was determined by the computer system. Chairman Covert stated his concern about the significant increase from \$62,658 to \$122,188 and asked Appraiser Burke if she would look into the issue and get back to the Petitioner about it. Appraiser Burke agreed to do that.

Appraiser Burke said the final issue to address was in regards to the transcripts from the State Board of Equalization hearings from 2012 and 2013. She said the transcripts were included in Assessor's Exhibit I and that they differed from the Petitioner's recollection.

Chairman Covert asked if any corrections to the storeroom would result in a corrected VN. Appraiser Burke said yes and stated if there was a factual error, the Assessor's Office could re-open the roll to make the correction. She said if the Petitioner took his case to the State Board, the Assessor's Office could recommend the corrections there. Chairman Covert said he hoped the corrections could be made so Mr. Korn would not have to go to the State Board.

Appraiser Burke read from page 2 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. She also referred to pages 7 and 8 of Exhibit I regarding the 2014 custom home sales in Somerset, which she said further illustrated recent appreciation in the area. She said in 2014 the subject property had a total taxable value of \$121 per square foot, which was 30 to 60 percent lower than the examples the Petitioner gave. She explained the Board of Equalization's reduction in 2013 was maintained in 2014; however, after two years of strong sales, the Appellant's much lower taxable value could no longer be maintained. She said all custom homes were equalized in 2015 and the subject and the property next door, which were comparable, were valued within a couple of dollars per square foot of each other. She explained the Assessor's Office could only apply obsolescence if the value exceeded market value and, at \$172 per square foot, the subject property did not. She stated, based on the evidence presented, the taxable value did not exceed full cash value and the subject property was in equalization with the other custom homes in Somerset. It was the Assessor's recommendation that the taxable value be upheld.

Mr. Korn argued that his neighbor's valuation of \$172 per square foot did not include the basement and his did. Chairman Covert asked if he had seen his neighbor's valuation notice and Mr. Korn said he had not. Mr. Korn reiterated his complaint was about the valuation notice he was sent.

Chairman Covert asked Mr. Korn what he was requesting of the Board. Mr. Korn said he wanted his taxable value lowered to \$700,000. He said if his valuation

was not lowered, he would appeal to the State Board because he felt there was evidence to show he was not treated fairly. He said he contacted the Attorney General's Office and would be filing a complaint with the Nevada Public Integrity Unit.

Member Brown asked Appraiser Burke if she wanted to comment on Mr. Korn's allegations. Appraiser Burke said she did not know Mr. Korn, and any changes to his valuations had no impact other than to equalize property. She explained the Petitioner would not be financially impacted by any changes because a State abatement reduced his value to \$535,000. She stated the Assessor's Office had no interest in doing anything but the right thing.

Chief Deputy Assessor, Josh Wilson, quoted Nevada Revised Statute (NRS) 361.345 and explained that when the Board of Equalization made a decision, it was only effective for the year for which the assessment was made. He said the Assessor's Office was tasked with reviewing the values every year and Mr. Korn was legally noticed that his assessed taxable value was \$700,000, which was also the value that was printed in the newspaper. Chairman Covert expressed concerns about the storage room issue. Chief Deputy Assessor Wilson echoed those concerns and said he made a note to review the issue.

Member Horan said he thought the evidence presented by the Assessor's Office was very well supported. Member Brown commented that 2014 improved sales were very strong.

With regard to Parcel No. 232-533-01, which petition was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner has failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

15-065E PARCEL NO. 234-171-10 – TYLER, ARDATH & GEORGE –
HEARING NO. 15-0030

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 2340 Hickory Hill Way, 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 including comparable sales, maps and subject's appraisal records, 9 pages.

On behalf of the Petitioner, George and Ardath Tyler were sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, oriented the Board as to the location of the subject property.

Mr. Tyler read from Exhibit A, which cited his concerns about the increase to the taxable value of his property. He said other homes in his neighborhood were increased by exactly the same amount as his, but he felt his home was disproportionately assessed because it was smaller and older than some of the other homes. Mrs. Tyler echoed Mr. Tyler's concerns.

Appraiser Sutherland read from page 1 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. She said the subject's land value of \$56,000 was supported by the allocation sales ratio analysis on page 2 of Exhibit I. She said, based on the sales presented, the taxable value did not exceed full cash value and it was the Assessor's recommendation to uphold the value. She said the record card on page 3 of Exhibit I showed the depreciation was at 15 percent and the older homes in the area were selling for slightly more than the newer homes, due to superior construction.

Chairman Covert asked if the age of the subject property compared to others in the area. Appraiser Sutherland replied it was in the average range; however, there were some newer homes in the area. Chairman Covert concluded there was no great disparity.

Mrs. Tyler remarked that she and her husband noticed the \$56,000 increase was the same for all of the 21 homes they compared theirs too, regardless of square footage. Chairman Covert asked if she was referring to the square footage of the house or the land. Mrs. Tyler replied all the land values stayed the same so the question was in regards to the buildings, not the land. She talked about the difference in livable space between their home and their neighbors. She said the footprint of both houses was the same but, their home had a third garage while their neighbor's home had a third bedroom. She wondered why the value per square foot was more for their home than their neighbor's.

Mr. Tyler said he was stunned to learn his land value was more than Mr. Korn's (previous hearing) because Mr. Korn's property was in a richer neighborhood. He complained that his taxable values kept rising, and although he understood the Assessor's clarification about depreciation, he continued to be alarmed about the total taxable increase of \$56,000 and was hoping for some tax relief.

Chairman Covert asked the Assessor's office to respond to the question regarding the difference between the subject property's livable space versus the neighbor's. Senior Appraiser, Ron Sauer, said the Assessor's Office calculated the square footage on both houses correctly and that living space was valued higher than garage space. Cori Burke, Senior Appraiser, explained the Appellant was referring to the sale price per square foot instead of the taxable value per square foot. Chairman Covert asked if that meant the neighbor with the three bedrooms was being taxed higher because of the additional square footage and Appraiser Burke confirmed that it did.

Senior Appraiser Burke stated she was unsure about the \$56,000 figure the Appellants were referring to because according to her records the subject property value increased by \$46,215. She explained the land value went up to \$56,000 based on allocation. She confirmed that Mr. Korn's value was lower due to his success at prior Board of Equalization hearings and the 30 percent reduction he received.

Mr. Tyler explained how he arrived at the \$56,000 figure and Appraiser Burke clarified that number was actually the land value, not the improvement value. Mr. Tyler reiterated his concerns about the difference in land value between his property and Mr. Korn's.

Chairman Covert stated the Assessor's Office would be happy to review their records with Mr. & Mrs. Tyler at the conclusion of the hearing.

With regard to Parcel No. 234-171-10, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

15-066E PARCEL NO. 009-433-36 – GALLOWAY LIVING TRUST –
HEARING NO. 15-0095

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 1100 Greensburg Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Insurance Quote, 6 pages.

Exhibit B: Nevada Revised Statute 361.227, Amendment I of the United States Constitution and insurance estimates, 4 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

Exhibit II: Nevada Administrative Code (NAC) 361.128, 1 page.

On behalf of the Petitioner, James Galloway was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Linda Lambert, Appraiser, oriented the Board as to the location of the subject property.

Mr. Galloway said he disagreed with the quality of his property as cited by the Assessor's staff. He agreed the outside of the house was grade 5, but argued the interior contained modular cabinetry, which was grade 3. He said the higher rating could have affected the calculation of the replacement value. Chairman Covert asked if the subject property was a custom home and Mr. Galloway replied it was. Chairman Covert asked if an Appraiser had been to the house and Mr. Galloway said they had.

Mr. Galloway questioned the legality of the method used to calculate replacement values. He said it was historically understood the primary method of determining taxable value would generally yield a number that was lower than the market value of a property. He read Nevada Revised Statute (NRS) 361.227 regarding the determination of taxable value, on page 1 of Exhibit B, and said the law referred to actual replacement costs and not the opinions of private persons or businesses.

Mr. Galloway referred to page 2 of Exhibit B and talked about a Supreme Court decision which held that replacement calculations were to be based on the general cost an average private party would have to pay for improvements. He argued the Nevada Tax Commission implemented the Supreme Court decision in a way that was improper by adding a section to the Nevada Administrative Code (NAC) which was in conflict with State law and the United States Constitution. He asserted the Assessor's Office and the Board of Equalization had the right to interpret the NAC regulation as a mandatory starting point for the valuation of replacements costs, which would then be subject to appeal based on other evidence. He said he did not see anything that would preclude that interpretation; however, he did not think there was a single case in which the State Board of Equalization allowed an appeal to the private party opinion of *Marshall and Swift*, which conflicted with the First Amendment right to petition.

Mr. Galloway talked about page 3 of Exhibit B regarding Amendment I to the United States Constitution. He thought the Board should ask for the District Attorney's opinion as to whether or not the Board had the right to make the interpretation he suggested. He said if the Board determined they had that right he would make an appeal which he thought they would have to grant. He said he thought the petition process was meaningless if he could not compare what was proposed by the *Marshall and Swift* program to other factual evidence.

Mr. Galloway spoke about page 4 of Exhibit B, in which he put forth some numbers as evidence. He compared the Assessor's calculations, using *Marshall and Swift* software, to insurance estimates from three different companies. He noted one insurance company provided a quote that was about 25 percent higher than the previous year's estimate, which he said was due to a move from an in-house estimator to an estimator powered by *Marshall and Swift*.

Chairman Covert asked what kind of deductibles Mr. Galloway had on his policy. Mr. Galloway replied the numbers he provided indicated insured value, not the deductible, but replied that his deductible was about \$2,000. He said he looked at the range of insurance estimates he received and determined a median number of \$643,000 would be sufficient to cover the replacement cost of his house if it burned down, which was more than he insured it for the previous year. He thought it was ironic that all the insurance companies used *Marshall and Swift* software, which made him wonder if they were selling something different to commercial companies than to Nevada counties. He said the Board had to make a finding based on the preponderance of the evidence, which he felt he had, because *Marshall and Swift* refused to provide evidence to support their calculations. He hoped the Board would send forward the recommendation that he should be granted a total taxable value on his property of \$512,290. He said if they did that they would be doing a great public service.

Appraiser Lambert said page one of the appeal packet proved the assessment was not over market value. She provided documentation, marked as Exhibit II, which she said contained information as to why the Assessor's Office used *Marshall and Swift*. Member Ainsworth asked if there was anyone besides *Marshall and Swift* that had similar software. Appraiser Lambert said there probably were but the Assessor's Office was required to use *Marshall and Swift*. Chairman Covert asked Appraiser Lambert if that meant someone might go to jail if they did not use it. She replied the Assessor might go to jail.

Josh Wilson, Chief Deputy Assessor, said the argument was not new to the Board and the Assessor's Office was required to follow the regulations prescribed in the Administrative Code adopted by the Nevada Tax Commission. He said it seemed the Petitioner was claiming there were no appeal rights because he could not appeal the utilization of *Marshall and Swift*, but he did not think that was the case. He said the Petitioner's appeal was brought properly before the Board and NRS 361.345 clearly set forward the standards by which the Board could review a property's value and apply adjustments so that the total taxable value did not exceed market value. He said every County Assessor in the State was required to utilize the *Marshall and Swift* costing service for the determination of replacement costs. He explained the Assessor's Office computed the total taxable value by applying a depreciation of one and one half percent per year to achieve a depreciated replacement cost, which was then added to the market value of the land. He said the Board's duty was to consider whether that computed taxable value was inequitable or exceeded full cash value.

Chairman Covert asked if the requirement to use *Marshall and Swift* was set by NRS. Chief Deputy Assessor Wilson said it was required by the NAC. Chairman Covert asked how someone would go about changing the NAC. Chief Deputy Assessor Wilson replied that a person would have to petition the Department of Taxation to try to have them open up a regulatory process to enable a County Assessor to utilize a cost source other than *Marshall and Swift*. He said applying a different cost standard solely to Mr. Galloway's property when the remaining approximately 172,000 parcels in the County were valued using *Marshall and Swift* could create inequity in itself. He commented he could not speak as to whether *Marshall and Swift* was right or wrong, but said that did not change the fact the Assessor was required to use that as a basis for the determination of replacement costs because it was required by the NAC.

Chairman Covert asked if Mr. Galloway would need to go to the Nevada State Legislature or the Courts to change the NAC regulation. Chief Deputy Assessor Wilson said no and that he thought the Petitioner would have to go the Nevada Tax Commission because Mr. Galloway properly identified that Statute did not specify what source one was to use in determining replacement costs. He said he was not aware of many costing companies that provided those kinds of calculated costs, but he thought there were various companies that were used for determining costs for insurance purposes. He said those companies measured different characteristics which the Assessor's Office did not have stored in its database. He stated if the NAC was changed to require the use of a different costing source the Assessor's Office absolutely would do so.

Mr. Galloway said the language in the NAC did not make it clear that it required the use of *Marshall and Swift*. He asked for the District Attorney's opinion as to whether the interpretation he suggested was precluded by the language in Section 1 of NAC 361.128.

Deputy District Attorney Leslie Admirand said it was the opinion of the District Attorney's Office that the County's Board of Equalization had limited jurisdiction and that the utilization of *Marshall and Swift* was not an appealable issue to the Board. Chairman Covert asked what Mr. Galloway's remedy would be if he wanted to continue his argument. Deputy District Attorney Admirand replied that Mr. Galloway could go to the State Board of Equalization and to the Courts or he could take the issue to the Nevada Tax Commission, since they were mandated by Statute to set forth the regulations that the Assessor was required to follow.

Mr. Galloway asked how the District Attorney would answer the problem that the issue was un-appealable and that it conflicted with the NRS and the United States First Amendment. Chairman Covert said he did not want to get into a legal argument and was not in a position to say what was legal and what was not. Deputy District Attorney Admirand stated she had already given her opinion on the matter.

Mr. Galloway stated his disagreement. He said he was unlikely to be successful with any route that was open to him so he thought the appeal process was a

sham. He said he took the complaint to the State Board of Equalization before and their attorney told him the regulation was required by the Nevada Supreme Court, which he said was not true. He asked the Board to make an interpretation based on his suggestion so it would give force to the idea that changes needed to be made. He said he was not asking to be treated differently than anyone else in the County because if the Board made the requested determination, then they could do the same for anyone else who challenged the values of *Marshall and Swift*. He said if the Board would not make that finding he would urge the Assessor to make an independent adjustment based on the preponderance of evidence he provided. He suggested a comparison between *Marshall and Swift* and *Standard and Poors* regarding the lack of liability for opinions provided.

Member Horan stated his support of counsel's opinion regarding the Board's inability to give relief in this case and said he believed it precluded the Board from making the recommendation sought by Mr. Galloway.

Member Larmore said the preponderance of evidence showed a \$400,000 difference between the lowest and highest estimates, which indicated there was a lot of discrepancy in the market as to replacement costs. She wondered how the Assessor would choose which company to go with if the choice was given to use other software. She said she was not provided with evidence showing there was necessarily an issue with *Marshall and Swift*.

Member Horan commented he thought the estimates could be used for different purposes, such as for insurance adjusters or for bankers who wanted to assign credit values. He said, based on counsel's opinion, the Board should uphold the Assessor's valuation.

In response to a question regarding motion language, Deputy District Attorney Admirand, noted Mr. Galloway did not check any of the boxes to indicate which statutory authority he had for the appeal on his petition. She said he brought the appeal pursuant to the challenge of his valuation based on *Marshall and Swift*, so there was not a specific statute number listed; however, the Board could still make the finding that the taxable value did not exceed full market value. She clarified that Mr. Galloway was bringing his petition pursuant to the definition of taxable value for buildings pursuant to NRS and suggested the Board also make the finding that it did not have jurisdiction to consider that issue.

With regard to Parcel No. 009-433-36, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year. It was further ordered that the Washoe County Board of Equalization does not have the jurisdiction to determine the utilization of *Marshall and Swift*.

15-067E **PARCEL NO. 039-141-40 – BLITZ, RICHARD K –**
HEARING NO. 15-0029

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 8225 Leroy Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Photos and supporting documentation, 11 pages.

Exhibit B: Photos and supporting documentation, 4 pages.

Exhibit C: Comparable sales and appraisal records, 6 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 17 pages.

On behalf of the Petitioner, Richard K. Blitz was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Linda Lambert, Appraiser, oriented the Board as to the location of the subject property.

Member Horan asked if the Board could get a correction on the petition where it read that the property was over-valued in 1915 and 1914. Mr. Blitz acknowledged the mistake and said he informed the Assessor's office of the mistake prior to the hearing. He said he was bringing forward issues regarding the value of his gate, the square footage of his sheds and the comparable sales the Assessor used to determine valuation.

Mr. Blitz talked about Exhibit A, which showed photos of his gate. He said the Assessor's Office placed a value of \$1,500 on the gate, which he thought was excessive. Chairman Covert asked him what he thought the value was and Mr. Blitz said he found a similar steel gate for \$75, a chain link gate for \$59 and calculated other gate accessories would cost about \$24. Chairman Covert commented those costs would not include installation. Mr. Blitz said he figured the gate was worth about \$233. He said he noticed some of his neighbors were not being taxed on their gates and referred to photos of the neighbor's gates in Exhibit A. He said he would like to get the value of his gate reduced.

Mr. Blitz said he talked with Appraiser Lambert about the valuation of his sheds. He noted there were four sheds on his record card. He said he asked the Assessor's Office which sheds they were and was told they did not know. He pointed to photos of his sheds in Exhibit B, which showed six sheds that were numbered. Chairman Covert thought the number three shed did not look much like a shed and Mr. Blitz agreed. Mr.

Blitz said he was planning to tear down the number three shed. Chairman Covert thought that was why the Assessor's Office only listed four sheds instead of six. Mr. Blitz said he learned that a shed measuring less than 120 square feet was considered personal property and not taxable. He claimed the sheds, numbered three, four and six, all measured less than 120 square feet. He said only sheds numbered one and five should be taxable because they were both 142 square feet. He said the shed measurements on the Assessor's record did not match up with any of the sheds on his property and he did not agree with his assessment.

Chairman Covert asked the Petitioner if an Appraiser had been out to look at his house. Mr. Blitz said they had in the past, but admitted there was a time he did not let the Appraiser in.

Mr. Blitz said he also disagreed with the comparable sales the Assessor's Office used to determine the value of his house. He said the comparable sales they used were completely different and some of them were located in very different areas. He said he understood it was difficult to find a one bedroom house to compare his to, but he thought they could do better.

Chairman Covert asked how Mr. Blitz determined his land value should be \$42,000. Mr. Blitz said he used a previous value for his property and added a smaller percentage to it, partly because of drainage issues on his property.

Appraiser Lambert said he was right about the gates of his neighbors not having been assessed, and said the Assessor's Office would be reviewing the issue to make sure they were added. Chairman Covert said he had an issue with the gate being valued at more than \$1,000. Appraiser Lambert replied that was the cost to replace it with a new gate according to *Marshall and Swift*. Appraiser Lambert read from page 2 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. She said it was recommended that the taxable value be upheld.

Chairman Covert thought the Appraiser did a good job with the comparable sales, but thought selling a one-bedroom house would be a very narrow market. Appraiser Lambert said she looked at every single sale of one-bedroom houses in the County for the last year and none of them were comparable to the subject property. She said most of them were much smaller; with the largest one being 1,200 square feet and much higher in quality. Chairman Covert said he brought that up because he thought a one-bedroom house would be much more difficult to sell and would affect the value. Appraiser Lambert agreed, but said the subject was 1,400 square feet and another bedroom could be added. She said she had never been inside the home because she was declined access so she did not know what he had in there. Chairman Covert said he would have to assume Mr. Blitz was correct although he was concerned the Petitioner would not allow the Appraiser access.

Chairman Covert asked Mr. Blitz if there was a reason he would not allow access to his home. Mr. Blitz said it had been looked at in the past and he thought the

Appraisers were not interested in doing what was fair and equitable. Mr. Blitz complained that Appraiser Lambert did not provide him with the Assessor's evidence packet, which he said left him with no way to prepare for the hearing. He said Assessor Lambert gave him some comparable sales in the past that were not used in the packet that was given to the Board.

Chairman Covert asked Mr. Blitz if his house had two stories. Mr. Blitz replied the bottom floor was a garage. He said he had only one bedroom and one bathroom and that should be taken into account.

Chairman Covert asked the Appraiser if the Petitioner's sheds were considered personal property since they were not permanent. Appraiser Lambert said if they were less than 120 square feet they would be exempt. She said she had never been on the subject property so any sheds that she would have put on the record would have been estimated. She said the Appraiser only listed four of the six sheds and she thought the Assessor's Office might have already determined that two of them were too small.

Chairman Covert said he had a problem with the \$1,500 gate and said even though the Appraiser did a good job of trying to find single bedroom homes, they were hard to find and to sell. He said his recommendation was to reduce the value of the improvements by ten percent and uphold the land value for a total taxable value of \$183,935.

Member Brown proposed to reduce the improvement value to \$120,880 for a total taxable value of \$170,000 based on obsolescence.

Member Horan said he supported the Chairman's recommendation.

With regard to Parcel No. 039-141-40, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Ainsworth, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$134,815, resulting in a total taxable value of \$183,935 for tax year 2015-16. The reduction was based on obsolescence. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

15-068E ROLL NO. 3202728 – ATENCIO, ANNA R –
HEARING NO. 15-0003P14

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on personal property located at 333 Lucky Lane, Washoe County, Nevada.

The following exhibit was submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Roll No. 3202728, which petition was brought pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the personal property taxable value be reduced to \$5,700 resulting in a total taxable value of \$5,700 for tax year 2014-15. With that adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

15-069E ROLL NO. 3221163 – STITSER, BOB –
HEARING NO. 15-0004P14

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on personal property located at 7360 West 4th Street, Washoe County, Nevada.

The following exhibit was submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Roll No. 3221163 , which petition was brought pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable personal property value be reduced to \$5,000 resulting in a total taxable value of \$5,000 for tax

year 2014-15. With that adjustment, it was found that personal property is valued correctly and the total taxable value does not exceed full cash value.

15-070E ROLL NO. 5101119 – LEAR FLIGHT, LLC –
HEARING NO. 15-0005P14

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on personal property located in Washoe County, Nevada.

The following exhibit was submitted into evidence:

Petitioner
None.

Assessor
Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Roll No. 5101119, which petition was brought pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable personal property value be reduced to \$3,052,280 resulting in a total taxable value of \$3,052,280 for tax year 2014-15. With that adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

15-071E ROLL NO. 2450002 – MARTIN MARIETTA MATERIALS –
HEARING NO. 15-0065P10

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on personal property located in Washoe County, Nevada.

The following exhibit was submitted into evidence:

Petitioner
None.

Assessor
Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Roll No. 2450002, which petition was brought pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable personal property value be reduced to \$9,089,006 resulting in a total taxable value of \$9,089,006 for tax year 2010-11. With that adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

15-072E PARCEL NO. 232-331-04 – MARTIN REALTY TRUST –
HEARING NO. 15-0015

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 1830 Dakota Ridge Trail, Washoe County, Nevada.

The following exhibit was submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 232-331-04, which petition was brought pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$529,058, resulting in a total taxable value of \$621,158 for tax year 2015-16. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

15-073E **PARCEL NO. 012-121-62 – RENO SIKH TEMPLE CORP –**
HEARING NO. 15-0048E14

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located in Washoe County, Nevada.

The following exhibit was submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including statute and subject's appraisal records, 12 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, explained the exemption paperwork was filed too late for the Assessor's Office to apply it to the 2014-15 fiscal year and consequently the Reno Sikh Temple appealed to the Board to allow the exemption.

With regard to Parcel No. 012-121-62, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted exemption for property taxes for tax year 2014-15, pursuant to NRS 361.155 and NRS 361.125.

15-074E **PARCEL NO. 020-021-22 – CHURCH OF THE AMERICAS –**
HEARING NO. 15-0120E14

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 2660 Wrondel Way, Washoe County, Nevada.

The following exhibit was submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including subject's appraisal record, 4 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, explained the exemption paperwork was filed too late for the Assessor's Office to apply it to the 2014-15 fiscal year and consequently the Church of the Americas appealed to the Board to allow the exemption.

Chairman Covert asked if the churches had to file annual petitions for exemption and Ms. Diezel replied they did not.

With regard to Parcel No. 020-021-22, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted exemption for property taxes for tax year 2014-15, pursuant to NRS 361.155.

15-075E ROLL NO. 5601022 – INTERNATIONAL FRICTION PAVEMENT ASSC. – HEARING NO. 15-0002P14

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on personal property located in Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Notice of taxes and Aviation Classics statement of account, 5 pages.

Assessor

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Teresa Olson, Appraiser, described the personal property and oriented the Board as to its location.

Chairman Covert was unsure what the Petitioner was asking for. Member Horan said the Petitioner claimed the aircraft was based in the area temporarily and should not be subject to tax. Appraiser Olson stated the aircraft had been in the area for 17 months. Member Horan said based on the evidence presented by the Petitioner, he would not support waiving the tax and Chairman Covert agreed.

Member Brown confirmed the reference to NRS 361.265 in the motion language with Leslie Admirand, Deputy District Attorney.

Later in the meeting Deputy District Attorney Admirand recommended the addition of NRS. 361.345 to the motion language. The motion was amended by Member Brown and the seconder agreed.

With regard to Roll No. 5601022, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, it was ordered that the Assessor's taxable values for the 2014-15 Unsecured Roll Year be upheld. It was found that the Petitioner failed to establish at least one of the requirements to meet his/her burden to show that the personal property was valued incorrectly pursuant to NRS 361.265 and NRS 361.345 or that the total taxable value exceeded full cash value.

15-076E PARCEL NO. 232-341-04 – TRACY, RONALD C & JUTTA A –
HEARING NO. 15-0072

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 1915 Dakota Ridge Trail, Washoe County, Nevada.

The following exhibit was submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, oriented the Board as to the location of the subject property. She explained there was a recommendation by the Assessor's Office to reduce the taxable value and she wished to stand on the written presentation.

Chairman Covert asked if the Appellants were aware of the reduction. Appraiser Sutherland affirmed they were, but said they were not in agreement with it.

With regard to Parcel No. 232-341-04, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced, resulting in a total taxable value of \$585,000 for tax year 2015-16. The reduction was based on obsolescence. With that adjustment, it was found

that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

15-077E PARCEL NO. 232-071-09 – MENYHARTH FAMILY TRUST –
HEARING NO. 15-0075

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 7867 Morgan Pointe Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 2 pages.

Exhibit B: Letter and supporting documentation, 3 pages.

Exhibit C: Letter and supporting documentation, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Tracy Sanders, Appraiser I, oriented the Board as to the location of the subject property.

Chairman Covert asked if the Petitioner was claiming that the house was a two-bedroom home and not a three-bedroom home. Appraiser Sanders confirmed it was a two-bedroom house with a den, which she said was reflected on the Assessor's record.

Chairman Covert noted the difference between the Petitioner's request for a total taxable value of \$245,000 and the Assessor's record showing a total taxable value of \$268,861. He said the Petitioner indicated his property did not have a view and asked the Appraiser if the Assessor's record specified a view on the property. Appraiser Sanders said it did not. She said she thought the Appellant was referring to a comparable that was used in the previous year. Chairman Covert asked if the property had a well or was on regular water. Appraiser Sanders replied it was on regular water.

With regard to Parcel No. 232-071-09, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Larmore, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

15-078E PARCEL NO. 218-041-14 – LIN, HONGFEI –
HEARING NO. 15-0092

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 4782 Cougarcreek Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable Assessments from Assessor's Quick Info, 4 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 6 pages.

Exhibit II: Comparable sales, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Wendy Jackins, Appraiser, oriented the Board as to the location of the subject property.

Chairman Covert confirmed that the Assessor's taxable value was \$312,352 and the Petitioner was requesting a value of \$305,700. Appraiser Jackins confirmed those numbers and stated the Appellant offered a comparison to a property across the street that was not comparable. She said the Petitioner also referred to figures from previous years.

With regard to Parcel No. 218-041-14, which petition was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner has failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

15-079E ROLL CHANGE REQUESTS – PERSONAL PROPERTY

“DECREASES – For consideration of and action to approve or deny on RCR Numbers 1289A14, 1290E14, 1291114, 1292514, 1293014, 1294014, 1297014, 1298014, 1301014, 1302014, 1303014, 1304014 and 1305014.”

Petitioner

None.

Assessor

Exhibit I: Assessor’s Roll Change Requests for Personal Property on the 2014-15 Unsecured Roll, 4 pages.

No one offered testimony on behalf of the Petitioners.

No one offered testimony on behalf of the Assessor.

Pursuant to NRS 361.345, on motion by Member Horan, seconded by Member Larmore, which motion duly carried, it was ordered that the corrections to the personal property valuations for the following Roll Change Requests as depicted in Exhibit I be approved.

2960057	VASQUEZ, SUSAN & FRED	1289A14
2625016	DENNY'S DEPENDABLE AUTOMOTIVE	1290E14
2141077	MECHANICAL SERVICE CO INC	1291114
5601029	OAKMONT CORP	1292514
2305009	WESTERN NEVADA SUPPLY CO	1293014
2163465	CRITICAL CARE SYSTEMS INC	1294014
2102186	CSG DIRECT INC	1297014
2122653	ERIC JAVIER DELGADILLO AGENCY	1298014
2125426	KIEWIT WESTERN CO	1301014
2161520	KREATURE KOMFORTS ANIMAL HOSP	1302014
2319044	SANDELLS LTD	1303014
2171070	SCHOUWEILER, BART M	1304014
2201617	TITAN CONSTRUCTION SUPPLY INC	1305014

15-080E ROLL CHANGE REQUESTS – RCR NO.1 – RCR 1-1 THROUGH 1-45

“**DECREASE** – Consideration of and action to approve or deny RCR No.1 – FABF Neighborhood (RCR 1-1 THROUGH 1-45).”

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Letter and Roll Change Request, 3 pages.

No one offered testimony on behalf of the Petitioners.

Josh Wilson, Chief Deputy Assessor, asked the Board to omit Roll Change Request No. 1-6 because that hearing was scheduled for February 17, 2015.

Pursuant to NRS 361.227, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered 20 percent in obsolescence be applied to the improved parcels within the FABF neighborhood for the 2015-16 tax year, as recommended on Assessor's Roll Change Request Nos. 1-1 through 1-5 and 1-7 through 1-45. Roll Change Request No. 1-6 was not included in the motion due to its hearing being scheduled for February 17, 2015. With those adjustments, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

232-210-03	MILLER, JARRAD C & MARY C	1-1
232-210-05	LENOX, HOWARD A JR	1-2
232-210-07	GILMORE, BRIAN E & JUDY A	1-3
232-210-16	HEINJE, INGEBORG	1-4
232-210-17	FREY, BRET W & LAURIE M	1-5
232-210-19	JACKSON, KATHLEEN A & DAVID L	1-7
232-210-22	MANNING FAMILY TRUST	1-8
232-210-23	DOBBS, RYAN E & KATHY J	1-9
232-210-24	SMITH TRUST, JIM & MICKEY	1-10
232-210-25	JAMES, HERBERT S III & LINDA J	1-11
232-210-26	KEDIA, ANITA	1-12
232-210-27	HAINES, DAVID H & RASHELLE	1-13
232-210-28	DEMORDAUNT, DALLIN L & CLAUDIA M	1-14
232-310-02	CARROLL, LAWRENCE H JR	1-15
232-310-03	MANIT, MICHAEL D & JILL M	1-16
232-310-04	ALDEN, MATTHEW C & KATHLEEN M	1-17
232-310-06	DELOSSANTOS TRUST, DAVID P	1-18
232-310-09	KNUTE KNUDSON JR & PENELOPE M KIRK TRUST	1-19
232-321-01	VOIGT FAMILY REVOCABLE TRUST	1-20
232-322-04	ROLAND, JASON L & TIFFANY L	1-21
232-322-05	WILBER FAMILY TRUST, ERIC & LAURA	1-22
232-322-06	FALANGA TRUST, LOUIS L	1-23
232-331-01	SURINA, JOHN & NANCY E	1-24
232-331-02	MEICH, BRET F	1-25
232-331-03	HOLLAND, MICHAEL R	1-26
232-332-01	MCCABE, JOHN F	1-27

232-332-02	CHARLES, MARVIN B & MARY A	1-28
232-332-03	OGILVY FAMILY TRUST	1-29
232-332-04	YAEGER FAMILY TRUST	1-30
232-332-05	STANLEY TRUST, DENNIS W & DEBORAH	1-31
232-333-01	BROOKS, GEOFFREY J & PATRICIA J	1-32
232-333-02	RALPH L ALBRIGHT DRILLING CO PROFIT SHARING PLAN & TRUST	1-33
232-333-04	GILBERT FAMILY TRUST	1-34
232-333-05	SHELTRA, RYAN L & KRISTIE L	1-35
232-333-07	GUNNARSON, CHRISTOPHER	1-36
232-341-03	SHEA LIVING TRUST, DENNIS M & CHERYL A	1-37
232-341-05	O`BRIEN, MAUREEN A	1-38
232-342-02	KURAS, JOHN & MARYBETH	1-39
232-342-03	DILULLO TRUST, DEAN	1-40
232-342-04	WARNEKE, DEREK & JULIE L	1-41
232-343-01	KIBBE, DANIEL R & CINTHIA A	1-42
232-343-02	GRIFFIN, JACKIE R	1-43
232-343-03	DERRAH, WHITNEY D	1-44
232-343-04	FALCI FAMILY TRUST	1-45

15-081E ROLL CHANGE REQUESTS – RCR NO.2 – RCR 2-1 THROUGH 2-26

“**DECREASE** – Consideration of and action to approve or deny RCR No.2 – FAED Neighborhood (RCR 2-1 THROUGH 2-26).”

Petitioner

None.

Assessor

Exhibit I: Letter and Roll Change Request, 2 pages.

No one offered testimony on behalf of the Petitioners.

No one offered testimony on behalf of the Assessor.

Pursuant to NRS 361.227, on motion by Member Horan, seconded by Member Larmore, which motion duly carried, it was ordered 25 percent in obsolescence be applied to the improved parcels with a Quality Class 5.0 and over 4,000 square feet within the FAED neighborhood for the 2015-16 tax year, as recommended on Assessor’s Roll Change Request Nos. 2-1 through 2-26. With those adjustments, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

232-462-03	WONG, KURT M	2-1
232-462-04	BAUM FAMILY TRUST, JOHN & ANGELIKA	2-2
232-462-07	DONALD, ANDREW S & CYNTHIA	2-3
232-471-03	NICHOLS, DANIEL A & KELLY K	2-4
232-471-08	BRICKER TRUST, MICHAEL R & BETTE H	2-5
232-471-09	KURASH LIVING TRUST	2-6
232-471-11	LYTLE FAMILY TRUST	2-7
232-471-14	RAMOS FAMILY TRUST, EDWARD & JAQUELINE E	2-8
232-471-16	SNEARLY, DAVID G & KAMARA T	2-9
232-471-17	JONES, GLENN & GAIL	2-10
232-471-18	DIMACULANGAN, MYLENE I	2-11
232-471-19	BAKER 1995 TRUST, JAMES C & WAVA M	2-12
232-471-20	LOMBARD, JOSEPH F	2-13
232-472-06	JANOS, RICHARD A & ANGEL R	2-14
232-472-07	SMITH LIVING TRUST, RICHARD A & RENEE	2-15
232-472-13	COOK TRUST, ROBERT E	2-16
232-571-03	RYTTING FAMILY TRUST	2-17
232-581-05	WESSELLS TRUST, WILLIAM T JR	2-18
232-583-08	STEEVES TRUST	2-19
234-281-01	KANYR TRUST, ANN	2-20
234-281-03	NARDUCY 2001 TRUST	2-21
234-281-04	BUENDIA, GENATO & NELIA	2-22
234-281-06	LUDOVICO, R REDULA & ERLINDA	2-23
234-282-05	BURKE, MICHAEL A & JAMIE J	2-24
234-291-06	LAZOW, BARRY & JANET	2-25
234-582-06	MACKIL, JOSEPH D & SUZANNE F	2-26

15-082E ROLL CHANGE REQUESTS – RCR NO.5 – RCR 5-1 THROUGH 5-9

“**DECREASE** – Consideration of and action to approve or deny RCR No.5 – FCBF Neighborhood (RCR 5-1 THROUGH 5-9).”

Petitioner

None.

Assessor

Exhibit I: Letter and Roll Change Request, 2 pages.

Pursuant to NRS 361.227, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered 5 percent in obsolescence be applied to improved parcels within the FCBF neighborhood for the 2015-16 tax year, as recommended on Assessor's Roll Change Request Nos. 5-1 through 5-9. With those adjustments, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

038-691-03	PONCIA, RAYMOND J JR	5-1
038-693-09	BANIS LIVING TRUST	5-2
038-694-02	BURKETT FAMILY TRUST, RUSSEL E III	5-3
038-710-03	KURTZ, MICHAEL A	5-4
038-710-05	ADAMS, RICHARD T & ANN-MARIE	5-5
038-710-06	MARTIN TRUST, LYLE E & SUSAN C	5-6
038-710-07	SIEVERS, JAMES E	5-7
038-710-14	PODEWILS SURVIVORS TRUST	5-8
038-710-19	DEBARD FAMILY TRUST	5-9

15-083E BOARD MEMBER COMMENTS

There were no comments by the Board.

15-084E PUBLIC COMMENTS

There was no response to the call for public comment.

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12:56 p.m. There being no further hearings or business to come before the Board, on motion by Member Horan, seconded by Member Larmore, which motion duly carried, the meeting was adjourned.

JAMES COVERT, Chairman
Washoe County Board of Equalization

ATTEST:

NANCY PARENT, County Clerk
and Clerk of the Washoe County
Board of Equalization

*Minutes prepared by
Cathy Smith, Deputy Clerk*