

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

THURSDAY

9:00 A.M.

FEBRUARY 18, 2016

PRESENT:

Philip Horan, Chairman
James Ainsworth, Vice Chairman
James Brown, Member
Eugenia Larmore, Member
Bobbi Lazzarone, Member

Nancy Parent, County Clerk
Jennifer Gustafson, Deputy District Attorney

The Board of Equalization convened at 9:01 a.m. in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Chairman Horan called the meeting to order, the Clerk called the roll and the Board conducted the following business:

16-091E PUBLIC COMMENT

There was no public comment.

16-092E WITHDRAWN PETITIONS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

Assessor's Parcel No.	Petitioner	Hearing No.
004-073-10	University Village Center LLC	16-0066
036-540-13	Shellbourne Global LLC	16-0067A
036-540-14	Shellbourne Global LLC	16-0067B

16-093E CONTINUANCES

The following petition scheduled on today's agenda was granted a continuance to February 25, 2016:

Assessor's Parcel No.	Petitioner	Hearing No.
020-051-01	Gator Kietzke LLC	16-0022A
020-051-05	Gator Kietzke LLC	16-0022B
163-061-07	Martin Gateway LLC et al	16-0078
163-071-05	Worth Group Developers LLC	16-0080

16-094E CONSOLIDATION OF HEARINGS

There were no hearings to consolidate.

16-095E PARCEL NO. 013-242-35 – DOBBS, SHANNON J –
HEARING NO. 16-0001E15

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 1005 Wilkinson Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Tax notice and exemption renewal card, 2 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 3 pages.

On behalf of the Petitioner, Shannon Dobbs was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, oriented the Board as to the location of the subject property.

Mr. Dobbs stated he had not received his exemption card but would follow up earlier next year if he did not receive it in a timely manner.

With regard to Parcel No. 013-242-35, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted exemption for property taxes for tax year 2015-16, pursuant to NRS 361.155.

16-096E PARCEL NO. 007-541-02 – PLATT, COLLEEN –
HEARING NO. 16-0048E15A

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 580 West 5th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supporting documentation, 71 pages.

Exhibit B: Email from Petitioner, 2 pages, was placed on file with the Clerk during the hearing.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 46 pages, was placed on file with the Clerk during the hearing.

On behalf of the Petitioner, Colleen Platt and Jessica Lantz were sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Joshua Wilson, Chief Deputy County Assessor, oriented the Board as to the location of the subject property. Chief Deputy Assessor Wilson wanted to focus on the email that was submitted into evidence, which stated the original application for the exemption was submitted under Nevada Revised Statute (NRS) 361.140. The Assessor's evidence was also based on NRS 361.140. He stated that during conversations with the Petitioner and the District Attorney's Office, it was determined that NRS 361.083 would be the correct statute for this particular organization. He stated with the combined information from the Assessor's Office and the Petitioner, it was determined that the Petitioner met the criteria for NRS 361.083. He recommended the subject property be granted an exemption for the 2015-16 year.

Chairman Horan asked if the issue had been reviewed by legal counsel. Deputy District Attorney Jennifer Gustafson replied it had been briefly reviewed and she read the legal provisions that the Assessor's Office was relying upon. She read NRS 361.083 provided for "an exemption of certain property and buildings used for care of relief of orphan children or of sick, infirm or indigent persons. The property on which stands a hospital or other charitable asylum for the care of relief of orphan children or sick, infirm, or indigent persons owned by a non-profit corporation organized or existing pursuant to Chapter 82 of NRS together with the buildings while occupied for those objects and purposes is exempt from taxation". She stated what the Board needed to consider was whether or not this entity would be considered a charitable asylum for the care or relief of sick, infirm, or indigent persons and if they could make a finding that the organization qualified under Chapter 82. If so they could approve the exemption.

On behalf of the Petitioner, Jessica Lantz explained that Northern Nevada Hopes (Hopes) was the parent entity and NNH QALICB was a subsidiary. Hopes was formed as a charitable health care organization and that was how they received the 501c3 status. She stated the NNH QALICB was owned by and supported the mission of Hopes. She noted that Hopes provided medical care and behavioral health care to the uninsured and the low income.

Chairman Horan brought the discussion back to the Board. He questioned if the exemption would continue year after year if the Board approved it for this year. Chief Deputy Assessor Wilson stated the Assessor's Office performed periodic reviews to ensure organizations continued to qualify and perform the work that they had been

qualified for. He noted if the organization in question failed to perform as qualified, it would be addressed by the Assessor at that time and would not necessarily come to the Board again. Chairman Horan requested this organization be reviewed again next year so the Board would have time for a thorough review. Assessor Wilson suggested that the Petitioner re-file under the correct NRS number 361.083.

With regard to Parcel No. 007-541-02, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted exemption for property taxes for tax year 2015-16, pursuant to NRS 361.083, with the provision that a review would take place next year under the correct NRS number.

**16-097E PARCEL NO. 007-541-03 – PLATT, COLLEEN –
HEARING NO. 16-0048E15B**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 467 Ralston Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supporting documentation, 71 pages.

Exhibit B: Email from Petitioner, 2 pages, was placed on file with the Clerk during the hearing.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 46 pages, was placed on file with the Clerk during the hearing..

Colleen Platt and Jessica Lantz, previously sworn, were present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Joshua Wilson, Chief Deputy County Assessor, was present to answer questions from the Board.

Discussion on this hearing took place during the previous hearing 16-0048E15A.

With regard to Parcel No. 007-541-03, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted exemption for property taxes for tax year 2015-16, pursuant to NRS 361.083, with a review next year when petitioner has the chance to file under the correct NRS number.

16-098E PARCEL NO. 020-221-22 – JURIAAN, LINDSEY –
HEARING NO. 16-0068A

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 3270 Kietzke Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Commercial rental data, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 32 pages.

Exhibit II: Corrected Assessor's Hearing Evidence Packet, 6 pages, was placed on file with the Clerk during the hearing.

On behalf of the Petitioner, Lindsey Juriaan and Brittany Diehl were sworn in by County Clerk Nancy Parent.

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

Brittany Diehl stated there were two appeals submitted together 16-0068A and 16-0068B and she hoped they would be heard together, but she understood the Assessor's Office wanted to hear the petitions separately. The reason the two properties were submitted together was because Pioneer Plaza was operated as one shopping center; all income was recorded together and operating expenses were shared which included the Subway property. She stated there was a large increase in value from the prior year and she was unclear of the reason for it. She stated there were similar properties with lower valuations and she was requesting the valuation be reduced.

Appraiser Johns read from page 2 of Exhibit II. He recommended the taxable improvement valuation be reduced to \$241 per square foot for a total of \$402,970. He stated it was more accurate to value the Subway on its own because it was on its own property. This was why the parcels were not heard together.

With regard to Parcel No. 020-221-22, which petition was brought pursuant to NRS 361.355, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Larmore, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$131,294, resulting in a total taxable value of \$402,970 for tax year 2016-17. 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.

16-099E PARCEL NO. 020-221-35 – JURIAAN, LINDSEY –
HEARING NO. 16-0068B

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 641 East Moana Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Commercial rental data, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 32 pages.

Exhibit II: Corrected Assessor's Hearing Evidence Packet, 32 pages, was placed on file with the Clerk during the hearing.

On behalf of the Petitioner and having been previously sworn, Lindsey Juriaan and Brittany Diehl were present.

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

Brittany Diehl stated the owner was shocked at the increased value from \$2.3 million to \$3.7 million since there was little or no increase in revenues and expenses had remained the same.

Chairman Horan questioned whether there were discussions with the Assessor's Office regarding the taxable values. Ms. Diehl replied that Lindsey Juriaan had a brief discussion with the Assessor's Office staff who stated they did not have evidence to support a lesser value.

Chairman Horan asked what the basis was for the disagreement of value. Ms. Diehl replied the past two years of income statements were submitted and there was a decrease in operating income. She stated there had been high vacancy and since the changes to the road configuration, there were less access points into the center. She noted her disagreement of value was based on income and expenses for the owner.

Chairman Horan stated he saw the income statement but there was no analysis. Ms. Diehl replied it was based on an 8 percent cap. She indicated there were very few sales that were comparable to the subject property.

Appraiser Ken Johns said the University Village, another property operated by Nevada Commercial Services, was based on \$106 per square foot taxable value. He stated the subject property was located at the busiest intersection in Washoe County, therefore it was considered a superior property. He stated the occupancy rate was approximately 91.5 percent. He indicated the lease rates were low relative to competing properties, which could suggest the owners approach was to have less vacancies even if it meant lower lease rates. He read the information about the comparable properties and the income approach on pages 2 through 4 of Exhibit II. He stated the recommendation was to uphold the value.

Chairman Horan stated he was concerned there had not been enough dialog between the Petitioner and the Assessor's Office. He encouraged the Petitioner to have more dialog with the Assessor's Office prior to the hearings next year and informed the Petitioner of the State appeal process.

With regard to Parcel No. 020-221-35, 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 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.

16-100E PARCEL NO. 011-101-05 – NEVADA COMMERCIAL SVCS. – HEARING NO. 16-0065

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 401 Court Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Commercial rental data document, 1 page.

Assessor

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

On behalf of the Petitioner and having been previously sworn, Lindsey Juriaan appeared and stated she wanted to withdraw the petition.

16-101E ROLL NO. 2680317 – SWARTHOUT, KYLE – HEARING NO. 16-0004E15

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on personal property located at 390 Main Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 1 page.

Exhibit B: Internal Revenue Service letter and tax documents, 46 pages, were placed on file with the Clerk during the hearing.

Exhibit C: Agent authorization letter, 1 page, was placed on file with the Clerk during the hearing.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 34 pages.

On behalf of the Petitioner, Derrick Wilson was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Josh Wilson, Chief Deputy County Assessor, oriented the Board as to the location of the subject property.

Derrick Wilson explained that this was not the Burning Man Event, this was for the Burning Man Project, which was a non-profit organization that oversaw Black Rock Solar and Friends of the Black Rock Desert. He stated the base of the operation was at the Main Street location in Gerlach. He said the Burning Man Project was the educational outreach aspect of the company. He stated the Burning Man Project qualified for tax exemption as a charitable organization under the first clause of Nevada Revised Statute (NRS) 361.140. He also stated that lessening the Government's burden was recognized by the County as a process to qualify for tax exemption. He indicated the Burning Man Project engaged in environmental outreach with access and oversight of the Black Rock Desert, various education operations, public guard installations, civic engagements, and public utilities such as solar energy installations that were donated.

Member Lazzarone questioned where the funding for the project was derived. Mr. Wilson replied that they were writing grants and in some cases were getting public funding. He indicated the main source of revenue was from ticket sales of the annual Black Rock Desert event, which flowed down to the charitable operations.

Chairman Horan stated that in this case the Board would generally refer to legal counsel for direction. Deputy District Attorney Jennifer Gustafson replied that the Board would need to make a decision whether the Petitioner had proven that the subject property qualified for the tax exemption based on the information provided.

Chief Deputy Assessor Wilson stated the appeal included the denial of the exemption by the Assessor's Office, but they maintained that the interpretation of NRS 361.140 was not clear enough to identify this subject as a charitable organization. He referred to pages 26 and 27 of the Assessor's Hearing Evidence Packet, which listed findings from the District Attorney. He read page 27 stating that a charitable nonprofit organization, which had been afforded a federal tax exemption under a 501c3 of the Internal Revenue Code, would not automatically qualify for state tax exemption. He said that had been the premise that the Assessor's Office had been operating under for many years. He stated the income source did not support the qualification for tax exemption.

Member Brown asked whether there was a dispute regarding the educational qualifications from the appellant. Chief Deputy Assessor Wilson stated the focus was on where the Burning Man Project's income was derived from.

Member Ainsworth spoke about his experience regarding a business with a 501c3 designation and stated it did not automatically qualify a business as a charitable organization.

With regard to Roll No. 2680317, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Ainsworth, and with Member Brown voting "no", it was ordered that the Petitioner be denied the requested exemption for property taxes pursuant to NRS 361.155 for tax year 2015-16, as the Petitioner failed to establish at least one of the requirements for that exemption.

16-102E ROLL NO. 2208815 – SHAWN NELSON –
HEARING NO. 16-0019P15

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on personal property located at 2965 Pinebough Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Statement of income and expense, 1 page.

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. 2208815 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Lazzarone, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable personal property value be reduced to \$0, resulting in a total taxable value of \$0 for tax year 2015-16. With that adjustment, it was found that the total taxable value does not exceed full cash value.

16-103E ROLL NO. 2208843 – WALTMAN, JOANNE –
HEARING NO. 16-0028P15

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on personal property located at 240 Linden Street #D, Washoe County, Nevada.

The following exhibits were 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. 2208843 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Lazzarone, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable personal property value be reduced to \$4,528, resulting in a total taxable value of \$4,528 for tax year 2015-16. With that adjustment, it was found that the total taxable value does not exceed full cash value.

16-104E ROLL NO. 2205472 – HOLOGIC LP –
HEARING NO. 16-0086P15A

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on personal property.

The following exhibits were 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 and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Roll No. 2205472 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Lazzarone, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable personal property value be reduced to \$2,632, resulting in a total taxable value of \$2,632 for tax year 2015-16. With that adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

16-105E **ROLL NO. 2922402 – HOLOGIC LLP –**
HEARING NO. 16-0086P15B

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on personal property.

The following exhibits were 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 and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Roll No. 2922402 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Lazzarone, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable personal property value be reduced to \$45,671, resulting in a total taxable value of \$45,671 for tax year 2015-16. With that adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

16-106E **PARCEL NO. 007-445-10 – HARRINGTON, FRANCE B –**
HEARING NO. 16-0002E15

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 567 West 4th Street #1001, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 3 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, oriented the Board as to the location of the subject property. She stated it was the recommendation to approve the exemption.

With regard to Parcel No. 007-445-10, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted exemption for property taxes for tax year 2015-16, pursuant to NRS 361.155.

16-107E **PARCEL NO. 036-132-46 – CAMPBELL, LESLEY B & THELMA B**
HEARING NO. 16-0003E15

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 801 Woodglen Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 3 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, oriented the Board as to the location of the subject property. She stated it was the recommendation to approve the exemption.

With regard to Parcel No. 036-132-46, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Larmore, which motion duly carried, it was ordered that the Petitioner be granted exemption for property taxes for tax year 2015-16, pursuant to NRS 361.155.

16-108E ROLL NO. 5601105 – KING, JOHN –
HEARING NO. 16-0026P15

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on personal property.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 10 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, Justin Taylor, Personal Property Auditor-Appraiser, oriented the Board as to the description of the subject personal property. He stated the personal property value was estimated due to the Petitioner not supplying the situs or purchase price of the aircraft. He stated the assessed value was \$95,000.

Chairman Horan inquired about the Petitioner's position on the property. Appraiser Taylor replied that the Petitioner indicated the property was located in Placer County, California and the purchase price was \$35,000. He referred to page 4 of the Assessor's Exhibit I, which was notification from the Nevada County Assessor's Office that the aircraft was located in Washoe County. He stated on page 6 was the aircraft's bluebook information from which the value was established. He indicated on page 7 was the final selling price of \$125,000.

With regard to Roll No. 5601105, 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 Ainsworth, 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 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.

16-109E PARCEL NO. 163-061-09 – NEVADA COMMERCIAL SVCS. – HEARING NO. 16-0064

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 9650 Gateway Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Commercial rental data and budget comparison cash flow documents, 9 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 20 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, Michael Churchfield, Appraiser, oriented the Board as to the location of the subject property. He stated the income increased from the prior year. He referred to page 4 of the Assessor's Exhibit I. He stated the recommendation was to uphold the value.

With regard to Parcel No. 163-061-09, 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 Brown, 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.

16-110E ROLL CHANGE REQUEST – RCR NO. 5 – PERSONAL PROPERTY

DECREASE – consideration of and action to approve or deny RCR No. 5 – PERSONAL PROPERTY (RCR 5-1 THROUGH 5-20).

Petitioner

None.

Assessor

Exhibit I: Assessor's Roll Change Request, 6 pages.

No one offered testimony on behalf of the Petitioners.

Mark Stafford, Appraiser, oriented the Board as to the location of the subject properties and provided the information from the first page of Exhibit I.

On motion by Member Larmore, seconded by Member Brown, which motion duly carried, it was ordered that the correction to the personal property valuation as shown below be approved.

PERSONAL PROPERTY ID NO. PROPERTY OWNER RCR NO.

2020162	CARVILLE DR DUPLEXES	RCR 5-1
2029012	JUNIPER VILLAGE APTS	RCR 5-2
2113774	ALPINE TREE SERVICE	RCR 5-3
2119116	SIERRA SONICS RECORDING MANSION INC	RCR 5-4
2123484	CLEARRESULT CONSULTING INC DBA RENEWABLE GENERATIONS LLC	RCR 5-5
2125076	KELLY, LLOYD	RCR 5-6
2125188	NEVADA FLOOR PROFILING	RCR 5-7
2126103	M AND M CLEANING SERVICES	RCR 5-8
2126581	RENO PRESS STUDIO 3	RCR 5-9
2162050	WORLD HEALTH CARE MANAGEMENT	RCR 5-10
2171191	STREETER, JACK ATTORNEY AT LAW	RCR 5-11
2171543	LAW OFFICE OF GORDON M COWAN	RCR 5-12
2190300	CANON FINANCIAL SERVICES	RCR 5-13
2207865	BELLA'S TRUNK	RCR 5-14
2251040	CREATIVE FLOOR COVERING	RCR 5-15
2500436	TRIFECTA	RCR 5-16
3111507	NGUYEN, NHUNG THI	RCR 5-17
2462402	DESERT WIND HOMES	RCR 5-18
2206605	JERKYMAN & A WHOLE LOT MORE	RCR 5-19
2500479	FRANCISCO'S CUSTOM UPHOLSTERY	RCR 5-20

16-111E BOARD MEMBER COMMENTS

There were no comments.

16-112E PUBLIC COMMENT

There was no public comment.

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10:27 a.m. There being no further hearings or business to come before the Board, the meeting was adjourned.

PHILIP HORAN, Chairman
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by
Doni Gassaway, Deputy Clerk*