

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

WEDNESDAY

9:00 A.M.

FEBRUARY 15, 2017

PRESENT:

Philip Horan, Chairman
Eugenia Larmore, Vice Chair
James Brown, Member
James Ainsworth, Member
Barbara "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:

17-090E PUBLIC COMMENT

There was no public comment.

17-091E WITHDRAWN PETITIONS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing: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.
004-081-55	Sun Villa MHC LLC	17-0080

**17-092E PARCEL NO. 027-510-27 – STORM, BERT & BETTY A –
HEARING NO. 17-0001E16**

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 1003 Tyler Way, 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 Parcel No. 027-510-27 based on the stipulation signed 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 stipulation be adopted and confirmed, resulting in a total taxable value of \$57,289 for tax year 2016-17. 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.

17-093E PARCEL NO. 041-541-02 – WILLIAMS FAMILY TRUST –
HEARING NO. 17-0002E16

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 1940 Rolling Brook Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page(s)

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. 041-541-02 based on the stipulation signed 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 stipulation be adopted and confirmed, resulting in a total taxable value of \$263,747 for tax year 2016-17. 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.

17-094E **PARCEL NO. 010-196-13 – LALO, LAURA M & LAWRENCE A –**
HEARING NO. 17-0004E16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 1860 Vale Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 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 Parcel No. 010-196-13 based on the stipulation signed 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 stipulation be adopted and confirmed, resulting in a total taxable value of \$0 for tax year 2016-17. 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.

17-095E **PARCEL NO. 025-160-22 – ROWEN, ROBERT D –**
HEARING NO. 17-0006E16

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

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 3 pages.

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 Parcel No. 025-160-22 based on the stipulation signed 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 stipulation be adopted and confirmed, resulting in a total taxable value of \$0 for tax year 2016-17. 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.

17-096E PARCEL NO. 010-512-38 – HAMMOND FAMILY TRUST –
HEARING NO. 17-0008E16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 330 E Riverview Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 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 Parcel No. 010-512-38 based on the stipulation signed 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 stipulation be adopted and confirmed, resulting in a total taxable value of \$111,639 for tax year 2016-17. 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.

17-097E PARCEL NO. 556-322-01 – ROYER, JOHN K & LINDA K –
HEARING NO. 17-0009E16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 4016 Ryegate Drive, 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 Parcel No. 556-322-01 based on the stipulation signed 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 stipulation be adopted and confirmed, resulting in a total taxable value of \$172,316 for tax year 2016-17. 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.

17-098E PARCEL NO. 013-141-03 – CANALE LIVING TRUST, SHIRLEY M HEARING NO. 17-0083E16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 615 Belgrave Avenue, 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 Parcel No. 013-141-03 based on the stipulation signed 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 stipulation be adopted and confirmed, resulting in a total taxable value of \$61,764 for tax year 2016-17.

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.

17-099E PARCEL NO. 148-371-03 – REINHOLD, LAWRENCE & LISA –
HEARING NO. 17-0017

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 6385 De Chardin Lane, 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 Parcel No. 148-371-03 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$285,000, and the taxable improvement value be upheld, resulting in a total taxable value of \$287,070 for tax year 2017-18. 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.

17-100E PARCEL NO. 046-162-02 – DOLAN, J TERRANCE & BARBARA M
HEARING NO. 17-0028

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 66 Bennington Court, 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 Parcel No. 046-162-02 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$1,061,254, resulting in a total taxable value of \$1,275,754 for tax year 2017-18. 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.

17-101E PARCEL NO. 055-382-05 – WHITTAKER TRUST, MARK L & BONNIE – HEARING NO. 17-0062

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 7350 Franktown Road, 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.

Member Ainsworth stated at the last meeting there were some significant property devaluations on Franktown Road due to the Little Valley Fire. He asked if this property was in that area.

Appraiser Pete Kinne stated the property was not within the burned area but the Assessor's Office was making the recommendation to reduce the valuations for both the 2016-17 and 2017-18 tax years based on the quality rating assigned to the home.

With regard to Parcel No. 055-382-05 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$806,723, resulting in a total taxable value of \$953,723 for tax year 2017-18. 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.

17-102E PARCEL NO. 055-382-05 – WHITTAKER TRUST, MARK L & BONNIE – HEARING NO. 17-0062R16

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 7350 Franktown Road, 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.

Member Ainsworth stated at the last meeting there were some significant property devaluations on Franktown Road due to the Little Valley Fire. He asked if this property was in that area.

Pete Kinne, Appraiser, stated the property was not within the burned area but the Assessor's Office was making the recommendation to reduce the valuations for both the 2016-17 and 2017-18 tax years, based on the quality rating assigned to the home.

With regard to Parcel No. 055-382-05 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$724,569, resulting in a total taxable value of \$864,569 for tax year 2016-17. 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.

17-103E **PARCEL NO. 234-373-05 – SAYER TRUST –**
HEARING NO. 17-0005E16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 1165 Meridian Ranch Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 1 page.

Assessor

Exhibit I: Property description and cited statutes, 3 pages.

Exhibit II: 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 Parcel No. 234-373-05 based on the stipulation signed 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 stipulation be adopted and confirmed, resulting in a total taxable value of \$173,797 for tax year 2016-17. 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.

17-104E **PARCEL NO. 030-672-03 – HOSANNA HOME –**
HEARING NO. 17-0032E16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 1071 Dolce Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 7 pages.

Exhibit B: Information packet about Hosanna Home, 10 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including property description, cited statutes, a letter from the District Attorney, and a Grant, Bargain, Sale Deed, 6 pages.

On behalf of the Petitioner, Linda Schmitt was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Lora Zimmer, Assessment Services Coordinator, oriented the Board as to the location of the subject property. She stated the requested exemption for a single-family residence had been denied by the Assessor's Office.

Ms. Schmitt provided additional documents, which were placed on file with the Clerk as Petitioner's Exhibit B.

Linda Schmitt stated she was the Executive Director for the Hosanna Home. She explained Hosanna Home was a non-profit women's shelter that worked with homeless women to restart their lives. She indicated a property at 817 South Center Street was sold the previous October and the new property at 1071 Dolce Drive was purchased the same day. She explained Hosanna Home had an exemption for the property taxes on their previous property and she hoped the Board would consider carrying over the exemption to the new property. She said the Hosanna Home was supported by contributions and losing the exemption would be a hardship for the home and residents.

Member Lazzarone asked whether the residents paid for any portion of their housing.

Ms. Schmitt stated the residents paid \$500 a month to stay at Hosanna Home for six months. Upon the end of the six months, the resident left with \$1,250 cash and \$1,250 in a savings account.

Ms. Zimmer stated Hosanna Home was a qualified non-profit organization that had previously qualified under Nevada Revised Statute (NRS) 361.140 for a property tax exemption. She indicated the issue was the property was purchased on October 12th and pursuant to NRS 361.155 exemptions were applied on a fiscal year basis. In addition, the requirement was to apply for the exemption by June 15th and the Petitioner did not own the new property at that time. She stated when a non-profit purchased property in the middle of a fiscal year, there was nothing in the law that allowed the Assessor's Office to prorate the exemption from the date that the property was purchased until the end of the fiscal year.

Chairman Horan asked Counsel whether the Board had the authority to grant the exemption if the Board chose to.

Deputy District Attorney Jennifer Gustafson stated NRS 361.155 did not contemplate a proration. She indicated there was not an exception for properties purchased in the middle of the fiscal cycle. She noted as a rule, tax exemptions were to be strictly construed. The Board had discretion to grant the exemption; however, there was nothing in the statute that allowed her to recommend it.

Chairman Horan confirmed with Counsel that there was discretion at the Board level.

Ms. Gustafson restated tax exemptions were to be strictly construed.

Member Brown asked whether there was a practice of enforcing the deadline.

Ms. Zimmer stated in the past the exemptions were applied on a fiscal year basis as stated in NRS 361.155 and the Assessor's Office did not issue prorations for non-profits who qualified under the same statute.

Chairman Horan explained his past experience was that the Board had generally used its discretion in allowing for proration and this was an item that he thought qualified for an exemption. He noted a non-profit that qualified for an exemption might not have anticipated that selling one property and buying another property would affect its exemption. He supported the request to allow the exemption for this applicant.

There was no public comment on this item.

With regard to Parcel No. 030-672-03, 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 a prorated exemption, from the date the property was acquired, for property taxes for tax year 2016-17, pursuant to NRS 361.155.

17-105E PARCEL NO. 046-153-05 – PANKOPF, TORY M & PATRICIA – HEARING NO. 17-0049

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 50 Bennington Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparables, 43 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

On behalf of the Petitioner, Tory Pankopf was sworn in by County Clerk Nancy Parent.

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

Mr. Pankopf provided documentation, which was placed on file with the Clerk as Petitioner's Exhibit A. He explained his exhibit included information about other properties located on Bennington Court. He indicated his property was being taxed at \$2.63 per square foot and the average taxes on the other properties were \$2 per square foot. He stated he had been paying this higher tax rate in disparity to his neighbors since he occupied his home. He thought the difference was unfair since the quality of the homes was the same and said when the economy crashed the property tax was a real burden. He referenced some of the comparables the Assessor's Office provided in their evidence packet and noted those homes were also around \$2 per square foot. He requested his assessed value be reduced to compare with the surrounding properties.

Chairman Horan asked if the Petitioner had spoken to the Assessor's Office.

Mr. Pankopf stated he had not had time but had intended to speak with Appraiser Pete Kinne.

Appraiser Greener presented her analysis and stated the comparable properties were inferior in age and construction quality. She said the Assessor's Office recommendation was to reduce the total taxable value to \$1,540,000 or \$255 per square foot. She indicated obsolescence was applied in the amount of \$96,048. She noted the Petitioner was informed of the recommended reduction but had not responded. She addressed the Petitioner's concern regarding the comparison with the neighboring properties and noted taxes were not handled by the Assessor's Office, only the taxable valuations were. She explained the taxes were based on the taxable valuation but were not the sole component. She stated the improvement value was based on the Marshall and Swift costing service and there are many factors that could explain why the Petitioner's valuation was different than his neighbors. She noted the age of the property with its depreciation, size, and the quality of construction were all determining factors for the taxable valuation. She concluded the recommended reduction was fair.

Member Brown referred to page 2 of the Assessor's Exhibit I and asked for clarification on the hierarchy of the quality ratings. He stated this home was listed as an RHE.

Ms. Greener stated the quality class ranged from a low quality of 1 to a high quality of 12, which would indicate very extensive workmanship. She noted the subject property was classified as a quality class of 9 and the comparables available were all lower in quality.

Member Brown asked whether the Appellant was in agreement.

Ms. Greener stated the Assessor's Office did not receive a response from the Appellant.

Chairman Horan wanted the Assessor's Office and the Appellant to briefly discuss the recommendation and attempt to reach an agreement.

9:35 a.m. The Board recessed.

9:52 a.m. The Board reconvened with all members present.

Ms. Greener stated that after discussion with the Petitioner, the Assessor's Office wanted to request a continuance for this hearing.

Chairman Horan suggested the continuance could take place on February 22nd.

Mr. Pankopf agreed with the continuance date.

With regard to Parcel No. 046-153-05, based on the evidence presented 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 hearing be continued to the meeting of February 22nd.

17-106E BOARD MEMBER COMMENTS

Chairman Horan thanked Vice Chair Larmore for filling in for him when he was snowbound.

17-107E PUBLIC COMMENT

There was no response to the call for public comment.

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9:55 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
Catherine Smith, and Doni Gassaway, Deputy Clerks*