



Nancy Parent, County Clerk

PO Box 11130, Reno, NV 89520-0027
1001 East 9th St., Reno, NV 89512

January 16, 2018

SENT VIA E-MAIL
(per attached roster)

Washoe County Board of Equalization Members

Re: Organizational Meeting – January 22, 2018 @ 9:00 a.m.

Dear Board Member:

To our returning Board Members, welcome back for another “season” of the Washoe County Board of Equalization. To our new member Jim Richards and our alternate Jamie Krahne, welcome aboard! Mr. Richards was appointed to replace James Brown whose term ended in 2017. The Clerk’s Office looks forward to working with all of you on this year’s hearings.

Attached to this email is a copy of the Agenda for an organizational meeting of the Board of Equalization to be held on Monday, January 22, 2018 at 9:00 a.m. Please note that this meeting will be held in the Central Conference Room of the County Complex which is on the first floor of Building C near the cafeteria.

Also attached is the Clerk’s Office Handout for Agenda Item 8(B) which includes: (1) Member Roster; (2) February Calendar; (3) Tasks Chart; (4) CBOE Website Link; and (5) Motions – Suggested Language Sheets. Hard copies of the Motions will be provided to you at the organizational meeting for your ease of use during the hearings. Copies of the agenda and backup material can also be found on our website at:

https://www.washoecounty.us/clerks/brm/board_committees/boe/index.php

If you have any questions regarding the upcoming meeting, please feel free to contact the Clerk’s office at 784-7275.

Sincerely,

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

NLP

Enclosures

cc: Jennifer Gustafson and Michael Large, Deputy District Attorneys

Phone 775-784-7287 Fax 775-784-7263 www.washoecounty.us/clerks

**WASHOE COUNTY BOARD OF EQUALIZATION
ORGANIZATIONAL MEETING
JANUARY 22, 2018**

COUNTY CLERK HANDOUT

Member Roster

February Calendar

Tasks Chart

CBOE Website Link

Motions – Suggested Language Sheets

Agenda Item 8(b)

**2018 MEMBERSHIP ROSTER
WASHOE COUNTY BOARD OF EQUALIZATION**

	APPOINTED	TERM EXP
PHILIP HORAN, Chairman 723 Cristina Drive Incline Village, NV 89451 831-5186 (home) 544-6561 (cell) Pjhoran33@gmail.com	Re-appointed 11/10/15 Appointed 5/24/11	June 30, 2019 ** June 30, 2015
JIM RICHARDS 1140 Mia Vista Court Reno, NV 89502 775-857-1033 jwtgrichards@gmail.com	Appointed 1/9/2018	June 30, 2022
JAMES AINSWORTH 5944 Middle Fork Drive Sun Valley, NV 89433 775-722-1533 (cell) Jamesainsworth72@gmail.com	Appointed 10/28/14	June 30, 2018
EUGENIA LARMORE 550 W. Plumb Lane, Suite B459 Reno, NV 89509 775-232-7203 Eugenia@ekayconsultants.com	Appointed 11/10/15	June 30, 2019
BARBARA "Bobbi" LAZZARONE 4165 Caughlin Parkway Reno, NV 89519 775-813-0702 BLazzarone@gmail.com	Appointed 11/10/15 Filled Unexpired Term	June 30, 2018

FIRST ALTERNATE

JAMIE KRAHNE 1296 Nixon Avenue Reno, Nevada 89509 775-815-2138 jkrahne@ensemble.net	Appointed January 2018	June 30, 2018
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****Term limited per BCC rules unless no other person applies – then BCC can waive rule.**

FEBRUARY 2018
WASHOE COUNTY BOARD OF EQUALIZATION
MEETING DATES

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				1	2	3
					RSVD FOR CBOE TOO EARLY TO NOTICE	
4	5	6	7	8	9	10
	CBOE NO HORAN SET RCR'S FOR 2-21?	Chambers Unavailable	Chambers Unavailable	Chambers Unavailable	Chambers Unavailable	
11	12	13	14	15	16	17
	CBOE ALT SET RCR'S FOR 2-26 OR 2-28?	Chambers Unavailable	CBOE	CBOE	DMC MTG Chambers Unavailable	
18	19	20	21	22	23	24
	HOLIDAY	Chambers Unavailable	CBOE (until 4 pm) HEAR RCR'S?	Chambers Unavailable	CBOE NO HORAN	
25	26	27	28			
	CBOE CONTINUANCES? HEAR RCR'S?	Chambers Unavailable	CBOE (until 3 pm) CONTINUANCES? HEAR RCR'S?			

**TASKS PERFORMED BY CLERK/ASSESSOR
2018**

BOEQ PROCEDURES PRIOR TO AND AFTER APPEAL HEARINGS				
WHEN	TASK	PERFORMED BY		STATUTORY AUTHORITY
		CLERK	ASSESSOR	
Late November	Reserve Chambers for the Meetings	X		
1 week before first meeting	Publish Meeting Dates	X		NRS 361.340 NAC 361.626
1 st half of Jan.	December Organizational Meeting	X	X & D.A.	
Before Jan 1	Publish, post & file the secured tax roll with the County Clerk	X POSTING	X	NRS 361.300
When Requested	Send Petition Forms and Filing Instructions to Property Owners		X	
through 1/17	Accept Petitions		X	NRS 361.340, .356 & .357 (does not specify who to file with) (State info to Taxpayers says Assessor)
ASAP after 1/17	Schedule Hearings		X	
	Send Notice of Hearing to Property Owner with CBOE Suggestions for Submission of Evidence and Exhibits and State Information & Instruction Sheet		X	NAC 361.634* (Clerk must maintain proof of mailing)
ASAP	Prepare Agendas		X	NRS 241- Open Meeting Law
ASAP	Prepare Agenda Packets/CD's for Board/Assessor/DA/staff	X		
4 wrkg days prior	Post Agendas	X		NRS 241 - Open Meeting Law
through 2/28	BOARD CONDUCTS HEARINGS			NRS 361.340 (10)
Within 10 days after hrg	Send Notice of Decision Letters	X		NAC 361.640
	Do Minutes, Mark Exhibits, and Complete Petition Forms	X		NRS 361.365 NAC 361.638
March 1	Publish/Post Increases	X		NRS 361.350
When Requested	Submit appealed hearings to State	X		NAC 361.638 (4 th Mon/Feb) NRS 361.365
	Assessor to review changes made by Board each year for the next year		X	NRS 361.345(1)

BOARD OF EQUALIZATION WEB PAGE LINK

https://www.washoecounty.us/clerks/brm/board_committees/boe/index.php



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UP

- Board of Equalization
- Home - Agendas & Minutes
- Board Membership
- Hearing Procedures
- Information & Instructions for County > BOE
- Suggestions for Submission of Evidence/Exhibits
- County Board Appeal Forms & Instructions (PDF)
- State Board Appeal Forms & Instructions

Useful Links

- FAQ

HOME » CLERK'S OFFICE » BOARD RECORDS & MINUTES » BOARDS & COMMISSIONS » **BOARD OF EQUALIZATION**

TEXT SIZE a a a 

Board of Equalization

To find minutes or agendas for meetings, you may browse the minutes below, or use our search feature and [Search Board Minutes Here](#).

If you require further assistance or cannot find what you're looking for, contact our Board Records & Minutes Division at (775) 784-7279.

Meetings

- + 2017
- + 2016
- + 2015
- + 2014
- + 2013
- + 2012
- + 2011
- + 2010
- + 2009
- + 2008
- + 2007
- + 2006
- + 2005

UPHOLD ASSESSOR'S VALUE - REAL PROPERTY

Petition based on Over Valuation (NRS 361.355) - overvalued or excessive by reason of undervaluation of other property-the alleged undervalued property must be located in Washoe County.

This Petition for Parcel No. _____ was brought pursuant to NRS 361.355. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to UPHOLD the Assessor's appraisal of the subject property and find that the Petitioner has failed to meet his/her burden to show that the land and improvements are overvalued or excessive by reason of undervaluation for taxation purposes of the property of any other person, firm, company, association or corporation within any county of the State or by reason of any such property not being so assessed. With that, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

Petition based on Inequity (NRS 361.356) – valued higher than another property whose use is identical and whose location is comparable

This Petition for Parcel No. _____ was brought pursuant to NRS 361.356. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to UPHOLD the Assessor's appraisal of the subject property and find 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. With that, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

Petition based on Full Cash Value Less than Taxable Value (NRS 361.357)

This Petition for Parcel No. _____ was brought pursuant to NRS 361.357. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to UPHOLD the Assessor's appraisal of the subject property and find that the Petitioner has 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. With that, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

REDUCE ASSESSOR'S VALUE - REAL PROPERTY

Petition based on Over Valuation (NRS 361.355) - **REDUCE LAND**

This Petition for Parcel No. _____ was brought pursuant to **NRS 361.355**. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to keep the improvement value the same and reduce the land value by \$_____, resulting in a total taxable value of \$_____ for tax year 20XX. The reduction is based on _____. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

Petition based on Over Valuation (NRS 361.355) - **REDUCE IMPROVEMENTS**

This Petition for Parcel No. _____ was brought pursuant to **NRS 361.355**. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to keep the land value the same and reduce the improvement value to \$_____, resulting in a total taxable value of \$_____ for tax year 20XX. The reduction is based on _____. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

Petition based on Over Valuation (NRS 361.355) - **REDUCE LAND & IMPROVEMENTS**

This Petition for Parcel No. _____ was brought pursuant to **NRS 361.355**. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to reduce the land value by \$_____ and to reduce the improvement value by \$_____, resulting in a total taxable value of \$_____ for tax year 20XX. The reduction is based on _____. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

Petition based on Inequity (NRS 361.356) – **REDUCE LAND valued higher than another property whose use is identical and whose location is comparable.**

This Petition for Parcel No. _____ was brought pursuant to **NRS 361.356**. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to keep the improvement value the same and reduce the land value by \$_____, resulting in a total taxable value of \$_____ for tax year 20XX. The reduction is based on _____. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

Petition based on Inequity (NRS 361.356) – **REDUCE IMPROVEMENTS valued higher than another property whose use is identical and whose location is comparable.**

This Petition for Parcel No. _____ was brought pursuant to **NRS 361.356**. Based on the evidence presented by the Assessor’s Office and the Petitioner, I move to keep the land value the same and reduce the improvement value to \$_____, resulting in a total taxable value of \$_____ for tax year 20XX. The reduction is based on _____. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value

Petition based on Inequity (NRS 361.356) - **REDUCE LAND & IMPROVEMENTS valued higher than another property whose use is identical and whose location is comparable.**

This Petition for Parcel No. _____ was brought pursuant to **NRS 361.356**. Based on the evidence presented by the Assessor’s Office and the Petitioner, I move to reduce the land value by \$_____ and to reduce the improvement value by \$_____, resulting in a total taxable value of \$_____ for tax year 20XX. The reduction is based on _____. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**Petition based on Full Cash Value Less Than Taxable Value (NRS 361.357)
REDUCE LAND**

This Petition for Parcel No. _____ was brought pursuant to **NRS 361.357**. Based on the evidence presented by the Assessor’s Office and the Petitioner, I move to keep the improvement value the same and reduce the land value by \$_____, resulting in a total taxable value of \$_____ for tax year 20XX. The reduction is based on _____. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value

**Petition based on Full Cash Value Less Than Taxable Value (NRS 361.357)
REDUCE IMPROVEMENTS**

This Petition for Parcel No. _____ was brought pursuant to **NRS 361.357**. Based on the evidence presented by the Assessor’s Office and the Petitioner, I move to keep the land value the same and reduce the improvement value to \$_____, resulting in a total taxable value of \$_____ for tax year 20XX. The reduction is based on _____. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value

**Petition based on Full Cash Value Less Than Taxable Value (NRS 361.357)
REDUCE LAND & IMPROVEMENTS**

This Petition for Parcel No. _____ was brought pursuant to **NRS 361.357**. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to reduce the land value by \$_____ and to reduce the improvement value by \$_____, resulting in a total taxable value of \$_____ for tax year 20XX. The reduction is based on _____. With that adjustment, I find that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

PERSONAL PROPERTY

UPHOLD ASSESSOR'S VALUE – PERSONAL PROPERTY

This Petition for Roll No. _____ was brought pursuant to NRS 361._____. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to uphold the the Assessor's taxable value for the subject personal property for tax year 20XX. With that I find the Petitioner has failed to meet his/her burden to show that the personal property was valued incorrectly or that the total taxable value exceeded full cash value.

REDUCE ASSESSOR'S VALUE – PERSONAL PROPERTY

This Petition for Roll No. _____ was brought pursuant to NRS 361._____. Based on the evidence presented by the Assessor's Office and the Petitioner, I move to reduce the Assessor's taxable value by \$ _____ for tax year 20XX, resulting in a total taxable value of \$ _____ -_. The reduction was based on _____. With that adjustment I find that the subject personal property is valued correctly and the total taxable value does not exceed full cash value.

MISCELLANEOUS

Stipulation

With regard to Parcel No. _____, Hearing No. _____ through Parcel No. _____, Hearing No. _____ as set forth on the Agenda for February ____, 20XX, pursuant to NRS 361.345, I move that the Stipulation(s) signed by the Assessor's Office and the Petitioner(s) be adopted and confirmed as set forth in said Stipulation(s) for the appropriate tax year. With those adjustments, I find that the subject property, land and/or improvements are valued correctly and the total taxable value does not exceed full cash value.

Approving Exemption

With regard to Parcel No. _____, based on the evidence presented by the Assessor's Office and the Petitioner, I move that the Petitioner be granted an exemption for property taxes for fiscal year 20 ____ / ____, pursuant to NRS 361. _____.

Denying Exemption

With regard to Parcel No. _____, based on the evidence presented by the Assessor's Office and the Petitioner, I move that the Petitioner be denied the requested exemption for property taxes pursuant to NRS 361. _____ for fiscal year 20 ____ / ____, as the Petitioner has failed to establish at least one of the requirements for the exemption.

Roll Change Request

I move to approve the recommendation of the Assessor's Office to decrease the values for RCR # _____, Parcel No. _____, through RCR # _____, Parcel No. _____ as set forth on the spreadsheet attached to the Roll Change Request for _____ (name of subdivision or area referenced on agenda). With those adjustments, I find that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.