

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

FRIDAY

9:00 A.M.

FEBRUARY 7, 2020

PRESENT:

Eugenia Larmore, Chair
James Ainsworth, Vice Chair
Barbara “Bobbi” Lazzarone, Member
Daren McDonald, Member
James Richards, Member

Nancy Parent, County Clerk
Jennifer 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. Chair Larmore called the meeting to order, the Clerk called the roll, and the Board conducted the following business:

County Clerk Nancy Parent stated the numbering on page 7 of the agenda was incorrect; Agenda Items 19, 20, and 21 should be 14, 15, and 16.

20-015E PUBLIC COMMENT

There was no response to the call for public comment.

20-016E SWEARING IN

Nancy Parent, County Clerk, swore in the appraisal staff.

20-017E WITHDRAWN PETITIONS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing: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.
152-402-06	DELEGAL TRUST	20-0036
122-060-05	FINNEY, JOHN D	20-0060
130-331-06	FINNEY, JOHN & JEANNETTE K	20-0061
130-230-35	ERICKSON FAMILY TRUST	20-0062
131-160-01	HIGGINS TROPICAL DREAMS LLC	20-0069

20-018E CONTINUANCES

The following petition scheduled on today's agenda was granted a continuance to February 28, 2020:

Assessor's Parcel No.	Petitioner	Hearing No.
011-251-06	RAMASASTRY, JAYARAM & PETRA	20-0049

On motion by Vice Chair Ainsworth, seconded by Member Richards, which motion duly carried, it was ordered that this appeal be continued to February 28, 2020.

20-019E ROLL NO. 2280000 – SILVER LEGACY RESORT CASINO –
HEARING NO. 20-0035P19

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on personal property located at 407 N. Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

This Petition for Roll No. 2280000 was brought pursuant to NRS 361.345. Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Richards, which motion duly carried, it was ordered that the Assessor's taxable value be reduced as set forth in the stipulation signed by the parties for the tax year 2019-2020, resulting in a total taxable value of \$12,000,000. The reduction was based on reappraisal by the Assessor's Office. With that adjustment it was found that the personal property value is valued correctly and the total taxable value does not exceed full cash value.

20-020E PARCEL NO. 023-640-10 – MEICH, BRET & GLORIA –
HEARING NO. 20-0007

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 4272 Whistlewood Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 023-640-10 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$698,500, resulting in a total taxable value of \$940,000 for tax year 2020-21. 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.

20-021E PARCEL NO. 046-151-07 – SIMMS FAMILY TRUST –
HEARING NO. 20-0008

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 25 Bennington Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and photographs, 2 pages.

Exhibit B: Letter, 2 pages.

Exhibit C: Letter and supporting documentation, 2 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 046-151-07 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$340,000, and the taxable improvement value be upheld, resulting in a total taxable value of \$1,087,710 for tax year 2020-21. 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.

20-022E PARCEL NO. 160-900-52 – MARTIN FAMILY TRUST –
HEARING NO. 20-0010

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 10789 Double R Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 160-900-52 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$298,975, resulting in a total taxable value of \$445,000 for tax year 2020-21. 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.

20-023E PARCEL NO. 132-222-11 – G & C PROPERTIES, LTD –
HEARING NO. 20-0012

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 847 Tanager Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 132-222-11 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$88,002, resulting in a total taxable value of \$240,000 for tax year 2020-21. 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.

20-024E PARCEL NO. 040-943-05 – QUAIL CORNERS S BLDG N 104-106
LLC – HEARING NO. 20-0015

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 645 Sierra Rose Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 040-943-05 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larrazone, seconded by Vice Chair 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 \$414,408, resulting in a total taxable value of \$753,000 for tax year 2020-21. 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.

20-025E PARCEL NO. 040-942-28 – 660 SIERRA ROSE LLC –
HEARING NO. 20-0016

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 660 Sierra Rose Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 040-942-28 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$540,936, resulting in a total taxable value of \$879,000 for tax year 2020-21. 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.

20-026E PARCEL NO. 123-133-13 – SCHYNOLL FAMILY TRUST –
HEARING NO. 20-0021

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 515 Gonowabie Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 123-133-13 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$1,043,323, resulting in a total taxable value of \$1,456,323 for tax year 2020-21. 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.

20-027E PARCEL NO. 232-602-13 – JEFFREY J RHODES REVOCABLE TRUST – HEARING NO. 20-0034

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 1665 Circle Stone Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 232-602-13 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$775,000, resulting in a total taxable value of \$930,000 for tax year 2020-21. 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.

20-028E PARCEL NO. 038-341-24 – BRADLEY FAMILY TRUST, THOMAS R – HEARING NO. 20-0031

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 15 Zane Grey Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 1 page.

Assessor

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

On behalf of the Petitioner, Mr. Thomas Bradley was sworn in by County Clerk Nancy Parent.

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

Mr. Thomas Bradley expressed concern about the rumble strips installed on Interstate 80 (I-80) from Keystone Avenue to the California state line, creating noise pollution at his home. He referred to a letter he received from the Nevada Department of Transportation (NDOT), which stated design standards for rumble strips changed due to an increase in automobile accidents occurring near Exit 5 on I-80. He indicated the noise from the rumble strips could be heard inside his home and prevented him from spending any time in his yard. He spoke about not being able to open his windows to provide fresh air due to the noise and running his air conditioner to cool his home would cost him more money. He indicated he heard the rumble strips more than 20 times over a 5-minute period. He opined the number of accidents did not warrant the rumble strip location since an average of only 3.33 accidents happened each year. He expressed frustration about the noise occurring at all hours; in other areas there was a curfew for noise and people had someone to call to complain about noise. He stated NDOT Project Coordinator Devin Cartwright informed him that the area between Keystone Avenue and Robb Drive was considered residential. Mr. Bradley felt he should only be required to pay taxes on his land. He claimed the value of his home had decreased because of the noise pollution.

Chair Larmore stated Mr. Bradley requested a decrease in land and improvement value. Mr. Bradley confirmed that was correct.

Appraiser Kinne referred to page 2 of the hearing evidence packet and reviewed comparables IS1, IS2, and IS5. He indicated those comparables encountered the same detriment to road noise as Mr. Bradley but one adjacent property had a sale pending for \$510,000, or \$301 per square foot. He stated Mr. Bradley's home had been reduced to \$96 per square foot. He referred to page 12 and specified the location of the comparable properties, pointing out pages 13 through 15 compared the distance to I-80. In conclusion, he indicated the subject's total taxable value at \$96 per square foot fell on the extreme low end of the range, and it was the Assessor's recommendation for the taxable value to be upheld.

Appraiser Kinne added he and a colleague went to the area to listen to the noise and determined the noise was there. He stated the noise would increase on I-80 as growth continued, and each property owner was treated fairly by receiving a 10 percent traffic adjustment. This was in addition to the reduction the Board of Equalization had previously given for flooding, resulting in a total downward adjustment of 40 percent. He asked for the taxable value to be upheld.

Mr. Bradley stated he spoke to Appraiser Kinne on the phone and explained he could hear the road noise from his front and back yards, as well as inside his home. He opined Appraiser Kinne did not come into his house so Mr. Kinne's report was incomplete. Appraiser Kinne confirmed he did not go inside the home, but he assessed the noise from the front yard. He thought it was not necessary to assess the noise from inside the home.

Member Lazzarone asked Mr. Bradley whether he had talked to neighbors. Mr. Bradley stated he had. Member Lazzarone wondered why he was asking for a further reduction. Mr. Bradley responded two of his neighbors were elderly and did not get around well. The house to his west was vacant and had been on the market since September; he imagined it had not sold partly due to the noise. He mentioned a friend in Mogul also heard the rumble strips. He felt more people might complain in the summer when their windows were open.

Member Richards recalled Mr. Bradley said he spoke with someone at the State regarding paving, a point confirmed by Mr. Bradley. Member Richards asked whether there was a plan to redo the rumble strips. Mr. Bradley replied he was told they would look into it. He explained NDOT could not lay asphalt in the cold months. He pointed out the area between Keystone Avenue and the California state line had been paved but there were no rumble strips between McCarran Boulevard and Robb Drive despite accidents occurring there. He was told by Mr. Cartwright it was because that area was residential. Mr. Bradley mentioned areas along I-80 in Carson City had sound barrier walls. He noted he did not object to rumble strips placed the way they used to be.

Member Richards asked whether a potential date for improvement was provided to Mr. Bradley. Mr. Bradley replied Mr. Cartwright was looking into it and said

other people from the area had called about the rumble strips. He thought other people could be waiting to see what happened before they complained, but Mr. Bradley wanted to bring it to the County's attention. He did not know whether anything would be done to the road or if there was money to fix the problem.

Member McDonald asked Mr. Bradley where the vacant, neighboring home he mentioned was located. Mr. Bradley stated it was the property to the west. He indicated no one had lived there since September and the selling price had been lowered by \$60,000 but it still had not sold.

Appraiser Kinne stated the property was pending sale for \$510,000.

Vice Chair Ainsworth commented he understood noise pollution because he lived 100 yards from a fire station, but he learned to live with it.

There was no response to the call for public comment.

With regard to Parcel No. 038-341-24, 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 Vice Chair Ainsworth, seconded by Member Lazzarone, 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 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.

20-029E PARCEL NO. 232-651-07 – MELISSA TRUST –
HEARING NO. 20-0009A

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 7688 Stone Bluff Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and response, 3 pages.

Assessor

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

No one offered testimony on behalf of the Petitioner.

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

With regard to Parcel No. 232-651-07, 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 Lazzarone, seconded by Member Richards, 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.

20-030E PARCEL NO. 132-030-25 – MELISSA TRUST –
HEARING NO. 20-0009B

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 801 Northwood Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and response, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

No one offered testimony on behalf of the Petitioner.

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

There was no public comment.

With regard to Parcel No. 132-030-25, 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 Vice Chair Ainsworth, seconded by Member Lazzarone, 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.

20-031E PARCEL NO. 127-560-13 – RALPH & ELIANA KUHN FAMILY
TRUST – HEARING NO. 20-0041

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 274 Deer Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Jeff Cronin, Appraiser, oriented the Board as to the location of the subject property. He indicated a typo appeared on page 1 of the packet and the taxable year should read 2020/2021.

There was no public comment.

With regard to Parcel No. 127-560-13, 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 Lazzarone, seconded by Member Richards, 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.

20-032E ROLL CHANGE REQUEST – BLACKSTONE ESTATES UNIT 1 SUBDIVISION

CHANGE IN DISTRICT – consideration of and action to approve or deny a change in tax district for Blackstone Estates Unit 1 Subdivision (RCRs 1-1 through 1-67).

Assessment Services Coordinator Lora Zimmer indicated these parcels were listed in an incorrect tax district, but no changes were being made to the taxable values.

Assessor's Parcel No.	Property Owner	RCR No.
534-571-07	JC BLACKSTONE LLC	1-1
534-571-08	JC BLACKSTONE LLC	1-2
534-571-09	JC BLACKSTONE LLC	1-3
534-711-01	JC BLACKSTONE LLC	1-4
534-711-02	JC BLACKSTONE LLC	1-5
534-711-03	JC BLACKSTONE LLC	1-6
534-711-04	JC BLACKSTONE LLC	1-7
534-711-05	JC BLACKSTONE LLC	1-8

534-711-06	JC BLACKSTONE LLC	1-9
534-711-07	JC BLACKSTONE LLC	1-10
534-711-08	JC BLACKSTONE LLC	1-11
534-711-09	JC BLACKSTONE LLC	1-12
534-711-10	JC BLACKSTONE LLC	1-13
534-711-11	JC BLACKSTONE LLC	1-14
534-711-12	JC BLACKSTONE LLC	1-15
534-712-01	JC BLACKSTONE LLC	1-16
534-712-02	JC BLACKSTONE LLC	1-17
534-712-03	JC BLACKSTONE LLC	1-18
534-712-04	JC BLACKSTONE LLC	1-19
534-712-05	JC BLACKSTONE LLC	1-20
534-712-06	JC BLACKSTONE LLC	1-21
534-712-07	JC BLACKSTONE LLC	1-22
534-712-08	JC BLACKSTONE LLC	1-23
534-712-09	JC BLACKSTONE LLC	1-24
534-712-10	JC BLACKSTONE LLC	1-25
534-712-11	JC BLACKSTONE LLC	1-26
534-712-12	JC BLACKSTONE LLC	1-27
534-712-13	JC BLACKSTONE LLC	1-28
534-712-14	JC BLACKSTONE LLC	1-29
534-713-01	JC BLACKSTONE LLC	1-30
534-713-02	JC BLACKSTONE LLC	1-31
534-713-03	JC BLACKSTONE LLC	1-32
534-713-04	JC BLACKSTONE LLC	1-33
534-713-05	JC BLACKSTONE LLC	1-34
534-713-06	JC BLACKSTONE LLC	1-35
534-713-07	JC BLACKSTONE LLC	1-36
534-713-08	JC BLACKSTONE LLC	1-37
534-721-01	JC BLACKSTONE LLC	1-38
534-721-02	JC BLACKSTONE LLC	1-39
534-721-03	JC BLACKSTONE LLC	1-40
534-721-04	JC BLACKSTONE LLC	1-41
534-721-05	JC BLACKSTONE LLC	1-42
534-721-06	JC BLACKSTONE LLC	1-43

534-721-07	JC BLACKSTONE LLC	1-44
534-721-08	JC BLACKSTONE LLC	1-45
534-721-09	JC BLACKSTONE LLC	1-46
534-722-01	JC BLACKSTONE LLC	1-47
534-722-02	JC BLACKSTONE LLC	1-48
534-722-03	JC BLACKSTONE LLC	1-49
534-722-04	JC BLACKSTONE LLC	1-50
534-722-05	JC BLACKSTONE LLC	1-51
534-722-06	JC BLACKSTONE LLC	1-52
534-722-07	JC BLACKSTONE LLC	1-53
534-722-08	JC BLACKSTONE LLC	1-54
534-722-09	JC BLACKSTONE LLC	1-55
534-722-10	JC BLACKSTONE LLC	1-56
534-722-11	JC BLACKSTONE LLC	1-57
534-722-12	JC BLACKSTONE LLC	1-58
534-722-13	JC BLACKSTONE LLC	1-59
534-722-14	JC BLACKSTONE LLC	1-60
534-723-01	JC BLACKSTONE LLC	1-61
534-723-02	JC BLACKSTONE LLC	1-62
534-723-03	JC BLACKSTONE LLC	1-63
534-723-04	JC BLACKSTONE LLC	1-64
534-723-05	JC BLACKSTONE LLC	1-65
534-723-06	JC BLACKSTONE LLC	1-66
534-723-07	JC BLACKSTONE LLC	1-67

On motion by Member Richards, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's Office correct the tax district for RCR #1-1, Parcel No. 534-571-07, through RCR #1-67, Parcel No. 534-723-07 as set forth on the spreadsheet attached to the Roll Change Request for the Blackstone Estates Unit 1 Subdivision. With those adjustments, it was found that the subject land and improvements are assessed in the correct tax district for the 2019/2020 fiscal year.

20-033E 12. ROLL CHANGE REQUEST – PERSONAL PROPERTY**DECREASE** – consideration of and action to approve or deny RCRs 2-1 through 2-29.

Assessor's Account No.	Property Owner	RCR No.
2002005	DE LUX CUSTOMS & RESTORATIONS	2-1
2002474	QUE ROLLO	2-2
2002603	WILD BLUE INSTALLATIONS	2-3
2003055	ANDREA L BEACH AESTHETICS	2-4
2101074	DESIGNING MINDZ AT ADILSON & CO	2-5
2102241	N-47 PREFERRED SERVICE INC	2-6
2107129	VIP TRAVEL	2-7
2111954	PLACES CONSULTING SERVICES INC	2-8
2112784	SAFETY GLASS	2-9
2122901	ALL PRECISION JANITORIAL &	2-10
2123620	NV AUTO SERVICE	2-11
2124573	NV PROPERTIES GROUP	2-12
2126864	PRESTIGE AUTOMATION INC	2-13
2128984	LISA'S QUILTING AND EMBROIDERY	2-14
2129688	BOLM SKIN CARE	2-15
2205479	PAWSITIVELY PETS	2-16
2205682	NU DIRECTION	2-17
2206971	HEALTHY ACTIVE AND FIT	2-18
2207631	WIND LOCK CORPORATION	2-19
2460138	G E PAINTING	2-20
2460138	G E PAINTING	2-21
2461491	NEVADA TRIMPAK INC	2-22
2461969	DUNNRITE CONSTRUCTION	2-23
2462354	ALION CUSTOM CABLES	2-24
2600192	M SQUARED RESOURCES	2-25
2811255	LANE, ARTHUR C	2-26
2923392	SCOOTERBUG	2-27
5100176	RIEBELING, ERIC HERBERT	2-28
5601446	CONWAY, LIANE M	2-29

On behalf of the Assessor and having been previously sworn, Shannon Scott, Appraiser, oriented the Board as to the location of the subject properties. She indicated the above-listed personal property adjustments were pursuant to businesses that closed or warranted a reduction in value.

On motion by Member Lazzarone, seconded by Member Richards, which motion duly carried, it was ordered to approve the recommendation of the Assessor's Office to decrease the values for RCR No. 2-1, Roll No. 2002005, through RCR No. 2-29, Roll No. 5601446 as set forth on the spreadsheet attached to the Roll Change Request for Personal Property Accounts. With those adjustments, it was found that the subject personal properties are valued correctly and the total taxable value does not exceed full cash value.

20-034E ROLL CHANGE REQUESTS - INCREASE

INCREASE – set hearing date and time for consideration and action on Roll Change Requests (RCRs) 2240F19 and 2236F19.

County Clerk Nancy Parent stated these RCRs were taxable value increases and property owners needed to receive notices of hearing. The purpose of this item was to set that hearing date and direct the Clerk to send out the notices. She suggested a hearing date of February 28, 2020.

On motion by Vice Chair Ainsworth, seconded by Member Richards, which motion duly carried, it was ordered the Roll Change Request Increases be heard on February 28, 2020.

20-035E BOARD MEMBER COMMENTS

There were no Board Member comments.

20-036E PUBLIC COMMENT

There was no response to the call for public comment.

* * * * *

9:54 a.m. There being no further hearings or business to come before the Board, the meeting was adjourned.

EUGENIA LARMORE, Chair
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*