

**BOARD MEMBERS**

Eugenia Larmore, Chair  
James Ainsworth, Vice-Chair  
Dennis George  
Bobbi Lazzarone  
Daren McDonald

**COUNTY CLERK**

Janis Galassini

**DEPUTY DISTRICT ATTORNEY**

Jennifer Gustafson  
Trenton Ross

**NOTICE OF MEETING AND AGENDA  
WASHOE COUNTY BOARD OF EQUALIZATION**

**COMMISSION CHAMBERS  
1001 E. 9<sup>TH</sup> STREET, BUILDING A, RENO, NEVADA**

**and available via  
Zoom Webinar**

**FEBRUARY 25, 2022  
9:00 A.M.**

**In Person and Online Viewing:** This meeting will be held both in person in the County Commission Chambers and via Zoom webinar. To participate via Zoom, please log into the Zoom webinar at the following link: <https://us02web.zoom.us/j/86540082407>, or you can join by typing zoom.us into your computer browser, clicking "Join a Meeting" on the Zoom website, and entering this **Meeting ID: 86540082407**. NOTE: The Zoom option will require a computer with audio and video capabilities.

Alternatively, you can join the meeting by telephone only by dialing +1-669-900-9128, entering the **Meeting ID: 86540082407** and pressing #.

**Possible Changes to Agenda and Timing:** Items on the agenda may be taken out of order, combined with other items, removed from the agenda, or moved to the agenda of another meeting. Items with a specific time designation will not be heard prior to the stated time but may be heard later. The Board may take short breaks approximately every 90 minutes.

**Technical Difficulties:** If the Board of Equalization experiences technical difficulties with the Zoom platform at any time during the meeting, the meeting will be placed into recess and restarted when the technical issues have been resolved.

**Public Comment:** Public comments are welcomed during the public comment periods at the beginning and end of the meeting for all matters, whether listed on the agenda or not, and are limited to three (3) minutes per person per public comment period. Additionally, public comment of three minutes per person will be heard during individually numbered items designated as "for possible action" on the agenda. Public comment during individual action items must be relevant to the particular item being considered. Anyone wishing to provide live public comment may do so in person or, if participating by Zoom, by logging into the Zoom webinar at <https://us02web.zoom.us/j/86540082407> and utilizing the "Raise Hand" feature during any public comment period. To provide public comment via telephone, press \*9 to "Raise Hand" and \*6 to mute/unmute. Persons may not allocate unused time to other speakers.

Members of the public may also submit comments by email to [clerkboard@washoecounty.gov](mailto:clerkboard@washoecounty.gov). The Board will make reasonable efforts to send all comments received by 4:00pm on February 24, 2022 by email to the Board members prior to the meeting.

**Responses to Public Comments:** The Board of Equalization can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. The Open Meeting Law does not expressly prohibit responses to public comments by the Board. However, responses from Board members to unlisted public comment topics could become deliberation on a matter without notice to the public. To avoid this situation and to ensure the public has notice of all matters the Board will consider, members may choose not to respond to public comments except to correct factual inaccuracies, ask for County staff action, or ask that a matter be listed on a future agenda. The Board may do this either during the public comment item or during the following item: "Board Member Comments: This item is limited to announcements or topics/issues proposed for future agendas."

**Forum Restrictions and Orderly Conduct of Business:** The Board of Equalization conducts the business of Washoe County and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place, and manner of speech. Irrelevant and unduly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

**Posting of Notice and Agenda:** Pursuant to NRS 241.020(4)(b), the Agenda for the Board of Equalization has been posted at the Washoe County Administration Building (1001 E. 9<sup>th</sup> Street, Bldg. A, Reno, Nevada) and has been electronically posted at [https://www.washoecounty.gov/clerks/brm/board\\_committees/boe/index.php](https://www.washoecounty.gov/clerks/brm/board_committees/boe/index.php) and <https://notice.nv.gov>.

**How to Get Copies of Agenda and Supporting Materials:** Copies of the agenda and supporting materials for the items on the agenda, provided to the Washoe County Board of Equalization, are available to members of the public at the Washoe County Clerk's Office (1001 E. 9<sup>th</sup> Street, Bldg A, 1<sup>st</sup> Floor, Reno Nevada), by contacting Cathy Smith at phone (775) 784-7271 or email [csmith@washoecounty.gov](mailto:csmith@washoecounty.gov), or on the Board of Equalization's website at [https://www.washoecounty.gov/clerks/brm/board\\_committees/boe/index.php](https://www.washoecounty.gov/clerks/brm/board_committees/boe/index.php).

**Accessibility:** The Washoe County Commission Chambers are accessible to the disabled. If you require special arrangements for the meeting, call the County Clerk's Office, (775) 784-7279, at least 24 business hours prior to the meeting.

**Public Transportation:** Public transportation is available to this meeting site: RTC Routes 2, 2S, 5 and 15 serve this location. For eligible RTC ACCESS reservations call (775) 348-5438.

1. **CALL TO ORDER** (non-action item)
2. **SALUTE TO THE FLAG** (non-action item)
3. **ROLL CALL** (non-action item)
4. **PUBLIC COMMENTS** (non-action item)  
Comment heard under this item will be limited to three (3) minutes per person and may pertain to matters both on and off the Board agenda. Comments are to be made to the Board as a whole.
5. **SWEARING IN** (non-action item)  
County Clerk to administer oath to Washoe County Assessor's appraisal staff.
6. **WITHDRAWALS (FOR POSSIBLE ACTION)**  
Petitions withdrawn after posting of agenda.
7. **REQUESTS FOR CONTINUANCE (FOR POSSIBLE ACTION)**  
Review, discussion and possible action on requests for continuances.
8. **STIPULATIONS – PERSONAL PROPERTY (FOR POSSIBLE ACTION)**

A hearing will be conducted based upon a Petition for Review of Assessed Valuation on the following account:

<b><u>ASSESSOR'S ACCOUNT NO.</u></b>	<b><u>PETITIONER</u></b>	<b><u>HEARING NO.</u></b>
2265009	SMITH STORAGE SYSTEMS LLC	22-0029P21

**9. STIPULATIONS – REAL PROPERTY (FOR POSSIBLE ACTION)**

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

<b>ASSESSOR'S PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
037-400-15	SPARKS GRF2 LLC	22-0008F
008-171-38	BHC HEALTH SVCS OF NEVADA INC	22-0031
007-216-32	BANK OF AMERICA	22-0042
086-801-13	BANK OF AMERICA	22-0045
510-381-04	BANK OF AMERICA	22-0047
510-481-06	HD DEVELOPMENT OF MARYLAND INC	22-0057
520-020-54	RED HAWK LAND COMPANY	22-0064A
520-020-56	RED HAWK LAND COMPANY	22-0064B
520-020-58	RED HAWK LAND COMPANY	22-0064C
520-420-01	RED HAWK LAND COMPANY	22-0064D
520-420-05	RED HAWK LAND COMPANY	22-0064E
522-010-44	RED HAWK LAND COMPANY	22-0064F
522-010-80	RED HAWK LAND COMPANY	22-0064G
522-010-82	RED HAWK LAND COMPANY	22-0064H
522-030-08	RED HAWK LAND COMPANY	22-0064I
522-030-09	RED HAWK LAND COMPANY	22-0064J
522-030-10	RED HAWK LAND COMPANY	22-0064K
522-030-16	RED HAWK LAND COMPANY	22-0064L
522-110-12	RED HAWK LAND COMPANY	22-0064M
522-793-04	RED HAWK LAND COMPANY	22-0064N
140-010-42	DAMONTE VILLAGE LLC DBA KOHL'S	22-0066

**10. VACANT LAND REAL PROPERTY APPEALS (FOR POSSIBLE ACTION)**

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

<b>ASSESSOR'S PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
154-040-04	WATTS, JASON & YANPING	22-0006
084-292-13	WALIGORA 1998 TRUST	22-0058A
084-292-14	WALIGORA 1998 TRUST	22-0058B
084-292-15	WALIGORA 1998 TRUST	22-0058C
084-292-16	WALIGORA 1998 TRUST	22-0058D

**11. MULTI-RESIDENTIAL REAL PROPERTY APPEALS (FOR POSSIBLE ACTION)**

A hearing will be conducted based upon a Petition for Review of Assessed Valuation on the following parcel:

<b>ASSESSOR'S PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
400-151-12	4TH STREET 192 OWNER LLC/ROBERT GOMEZ	22-0067

**12. COMMERCIAL REAL PROPERTY APPEALS (FOR POSSIBLE ACTION)**

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

<b>ASSESSOR'S PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
005-010-69	DAIRIKI, RICHARD S & MAMIE T	22-0035
037-421-01	DUNN SPARKS LLC	22-0036
037-031-04	SCHEELS ALL SPORTS INC	22-0065
240-031-06	QUIK STOP MARKETS INC	22-0068
502-120-15	SELECTIVE-GOLDEN NORTH LLC	22-0069
037-331-04	J & O NEVADA LLC	22-0070

**13. BUSINESS PERSONAL PROPERTY APPEAL (FOR POSSIBLE ACTION)**

A hearing will be conducted based upon a Petition for Review of Assessed Valuation on the following account:

<b>ASSESSOR'S ACCOUNT NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
2208522	BATTLE BORN BEER	22-0048P21

**14. AIRCRAFT PERSONAL PROPERTY APPEAL (FOR POSSIBLE ACTION)**

A hearing will be conducted based upon a Petition for Review of Assessed Valuation on the following account:

<b>ASSESSOR'S ACCOUNT NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
5601615	OAKMONT CORPORATION	22-0063P21

**15. ROLL CHANGE REQUEST – PERSONAL PROPERTY ACCOUNTS (FOR POSSIBLE ACTION)**

**DECREASE** – consideration of and action to approve or deny RCR No. 3 for Personal Property Accounts (RCR 3-1 THROUGH 3-22) based on incorrect assessments for the 2021/2022 fiscal year due to clerical errors, reporting errors, business closures and business locations outside of Washoe County.

<b>ASSESSOR'S ACCOUNT NO.</b>	<b>PROPERTY OWNER</b>	<b>RCR NO.</b>
2003161	SOUND TRAVELERS DJ SERVICES	3-1
2003817	SOURCE RENO, THE	3-2
2005049	KENNETH DE LEON	3-3
2005724	LIN PRUETT PHOTOGRAPHY	3-4
2006408	NEW AGE FLOORING LLC	3-5
2006493	JOHN FEHRMAN	3-6
2007107	JEFF BRYANT MARRIAGE AND FAMILY THERAPY	3-7
2008350	CODE NINJAS RENO NEVADA	3-8
2117991	MCLEAN INTERNATIONAL LLC	3-9
2119261	BORGES INSURANCE AGENCY INC	3-10
2128661	A & M SAFETY SOLUTIONS	3-11
2128895	SIMPLY HOME DESIGN & FINISHES	3-12
2130057	MR TS AUTOMOTIVE	3-13
2171517	KEVIN BERRY	3-14
2192078	H & E EQUIPMENT SERVICES	3-15
2208218	D DUCKETTS EQUIPMENT RENTAL AND SERVICES	3-16
2208985	LAKERIDGE GROUP, THE	3-17
2209272	SALON MOSAIC LLC	3-18
2209721	ON Q FINANCIAL	3-19
2209946	TRUCKEE MEADOWS MILLING LLC	3-20
2516001	DELYSE INC	3-21
3219128	LACROIX, ELIZABETH L & RYAN M	3-22

**16. ROLL CHANGE REQUEST – PERSONAL PROPERTY MOBILE HOME ACCOUNTS (FOR POSSIBLE ACTION)**

**DECREASE** – consideration of and action to approve or deny RCR No. 4 for Personal Property Mobile Home Accounts (RCR 4-1 THROUGH 4-84) based on incorrect assessments for the 2021/2022 fiscal year due to clerical errors.

<b>ASSESSOR'S ACCOUNT NO.</b>	<b>PROPERTY OWNER</b>	<b>RCR NO.</b>
3100664	SKYLINE MOBILE HOME PARK	4-1
3100671	BARRAZA, JOSE	4-2
3101361	CAMPOS, ARACELY	4-3

<b>ASSESSOR'S ACCOUNT NO.</b>	<b>PROPERTY OWNER</b>	<b>RCR NO.</b>
3103083	STEIMEYER, DONALD OR LORI	4-4
3104506	BAUMAN, MARK	4-5
3104638	MIRANDA, ESTEFANI AND JUAN G	4-6
3104700	SARMIENTO, GRACIELA	4-7
3105662	VEGA CARRILLO, MARIA DE LOURDES	4-8
3107190	PETTIT, KENNETH AND ETHEL	4-9
3107677	ACOSTA, FREDERICO	4-10
3108018	RHOADES, TERRANCE W	4-11
3108137	DE LA FUENTE, OLGA	4-12
3108175	DIMAMBRO, FRANCESCO AND BRIDGET	4-13
3108534	DELACERDA-MENDEZ, FRANCISCA	4-14
3110121	CRAWFORD, SANDRA	4-15
3110172	LOZANO, ANGELICA JANET	4-16
3110477	MILLER, KENNETH R	4-17
3111034	VALENZUELA, SACORRO	4-18
3111114	REYES, RIGOBERTO & ROSA M	4-19
3111593	ALLAN, MARYNA	4-20
3112355	LOPEZ DE ZETINO, EDITH	4-21
3112591	LEPE, DAISY	4-22
3112638	AGUILAR, DIMAS VASQUEZ	4-23
3113560	NEMITZ, THEODORE E OR CHERYL	4-24
3115906	PEREZ, MARTHA	4-25
3116644	MARTINEZ-ACOSTA, LORENA	4-26
3117225	SOTO, FELIX	4-27
3118109	JERNBERG, PAUL M & DESIRAE L	4-28
3119188	PEREZ-NAVARRO, JOSE B	4-29
3200501	ROMAN, CONSTANZA C	4-30
3206322	GUZMAN, MARCOS P	4-31
3208448	PEFFER, LAURA A	4-32
3209322	MECCA FAMILY TRUST	4-33
3210106	NUNEZ, RAMIRO MACEDO	4-34
3213771	GAGLIANO, JOHN D OR PATRICIA	4-35
3214068	LAFLEUR, PHILLIP C OR MARY C	4-36
3214299	AYALA, ROBERTO CARLOS SOBAMPO	4-37
3214318	RAY, MICHAEL J	4-38
3214339	LEMUS VILLALTA, FIDEL	4-39
3215656	SCHWAB, MICHUEL G OR ELIZABETH M	4-40

<b>ASSESSOR'S ACCOUNT NO.</b>	<b>PROPERTY OWNER</b>	<b>RCR NO.</b>
3216273	BUTLER, RITA	4-41
3216712	KAGELE, BRIAN	4-42
3216726	VICKI ELLIS REVOCABLE TRUST	4-43
3216913	ACOSTA-CARCERS, JOSE R AND	4-44
3218399	STEVENS FAMILY TR, MARK C	4-45
3218567	MCDOWELL, SPENCER L	4-46
3218568	COOK, MARY HELEN	4-47
3218580	ROTH, RAY JR	4-48
3218604	LYONS PROPERTIES	4-49
3218605	LYONS PROPERTIES	4-50
3218606	LYONS PROPERTIES	4-51
3218607	BARRIOS, IVAN FABRICIO	4-52
3218614	LOPEZ, MIGUEL ANGEL	4-53
3218621	ARNOLD, FEROLD, & ROBOTHAM, JAMES	4-54
3218636	MECCA FAMILY TRUST	4-55
3218642	RIOS, JOSE H	4-56
3218643	HERMAN, RONALD AND RENEE	4-57
3218645	LEE, GERALD D	4-58
3218658	LEGACY HOMES SALES LLC	4-59
3218663	KERBER, MARK	4-60
3218664	RICE, JOSEPH H	4-61
3218665	ZAMARRIPA, MICHAEL	4-62
3218666	SUN HOMES SERVICES INC	4-63
3218667	BAKER, THOMAS S	4-64
3218670	KINGSLEY, JANICE LYNN	4-65
3218673	SKAGGS, JEFFREY LEE	4-66
3218675	SUN HOMES SERVICES INC	4-67
3218676	SUN HOMES SERVICES INC	4-68
3218677	SUN HOMES SERVICES INC	4-69
3218681	FARRIS, PAMELA J	4-70
3218688	MAAG, JANICE	4-71
3218696	HEALY FAMILY TRUST	4-72
3218697	HAYES, ROBERTA VIOLA	4-73
3218700	SCHENFELD, CHARLES P	4-74
3218705	ESTRADA, RAMON	4-75
3218706	SOWELL, PEGGY ANN	4-76
3218709	MANLEY, LINDA ANN	4-77

<b>ASSESSOR'S ACCOUNT NO.</b>	<b>PROPERTY OWNER</b>	<b>RCR NO.</b>
3218731	GARCIA-MENDEZ, FELIPE	4-78
3218732	CORDOVA, RAFAEL	4-79
3218736	WILLIAMS, THOMAS & GENEVA	4-80
3218745	AMADO ROBLES, JERSAIN	4-81
3218806	CEJA, CARMELO BARAJAS	4-82
3221279	ROSADO, ARTURO	4-83
3221527	PASA, SONJA R	4-84

**17. ROLL CHANGE REQUEST - INCREASES (FOR POSSIBLE ACTION)**

**INCREASE** – Consideration of and action to approve or deny Roll Change Requests (RCR) for the following parcels based on escaping taxation due to the improvements not being on the 2021/2022 assessment roll:

<b>ASSESSOR'S PARCEL NO.</b>	<b>PROPERTY OWNER</b>	<b>RCR NO.</b>
082-587-11	RAY, RICHARD A	2962F21
506-050-16	HOUSTON, SYERRA et al	2963F21
087-273-01	JIMENEZ-RECENDIZ, ROJELIO et al	2964F21
085-632-08	WARD, RACHEL C	3028F21

**18. APPROVAL OF MINUTES (FOR POSSIBLE ACTION)**

Approval of minutes for the County Board of Equalization meetings of January 21, 2022 and February 4, 2022.

**19. BOARD MEMBER COMMENTS (non-action item)**

This item is limited to announcements or topics/issues proposed for future agendas.

**20. PUBLIC COMMENTS (non-action item)**

Comment heard under this item will be limited to three (3) minutes per person and may pertain to matters both on and off the Board agenda. Comments are to be made to the Board as a whole.

**21. ADJOURNMENT (non-action item)**

**THIS AGENDA IS AN OFFICIAL AGENDA OF THE WASHOE COUNTY BOARD OF EQUALIZATION PREPARED AND POSTED BY THE WASHOE COUNTY CLERK AS CLERK OF THE BOARD OF EQUALIZATION**