CARSON CITY BOARD OF EQUALIZATION Minutes of the January 19, 1999 Meeting Page 1

A regular meeting of the Carson City Board of Equalization was held at 10:00 a.m. on Tuesday, January 19, 1999 in the City Hall Capitol Conference Room, 201 North Carson Street, Carson City, Nevada.

PRESENT: Chairperson Darrel Cauch

Vice Chairperson John Allen

Mary Keating Chuck Saulisberry Kevin Vukota

STAFF: Scott Loff, Chief Property Appraiser

Mark Forsberg, Deputy District Attorney Steve Walker, Property Appraiser I Kathleen King, Recording Secretary

(BOE 01/19/99; 1-0001)

NOTE: Unless otherwise indicated, each item was introduced by the Chairperson. A tape recording of these proceedings is on file in the Clerk-Recorder's Office. This tape is available for review and inspection during normal business hours.

- **A. CALL TO ORDER AND ROLL CALL** (1-0001) Chairperson Cauch called the meeting to order at 10:00 a.m. A roll call was taken and a quorum established.
- **B.** APPROVAL OF MINUTES (1-0005) Discussion ensued with regard to a correction to the minutes on page 2, at line 3. The sentence should read ". . . and the values have dropped to \$25,000 to \$30,000." Member Saulisberry moved that the minutes of the January 12, 1999 meeting be approved as amended. Member Keating seconded the motion. Motion carried 5-0-0-0.
- C. DISCUSSION AND POSSIBLE ACTION ON PETITIONS FOR REVIEW OF ASSESSED VALUATION (1-0025).
- BILL M.C. AND KWAI Y. HUI, 2101 KANSAS STREET, CARSON CITY, NV, APN 9-103-01 (1-0028) - Mr. Loff presented the parcel number, address, subdivision and lot number of this property. Mr. Hui discussed several reasons he believes his property has been valued too high, including the fact that the Huck Furniture building is four feet over the setback line, a machine inside the factory runs 24 hours a day, and a loading dock has been placed between the building and his house. Discussion ensued with regard to the previous discount given to this property, economic obsolescence, percentage discounts to neighboring properties, discounts to other properties in the city, the history of and additions to the factory, the zoning history, and the concern for setting a precedent. Member Keating requested information and/or recommendation from staff with regard to a range of discounts. Mr. Loff calculated a discount based on Mr. Hui's representation of the market value of his property. Discussion ensued with regard to the previous assessed value, the homeowner's representation of present market value, last year's improvement tax, taxable value, and the percentage of increase from the previous taxable value. Vice Chairperson Allen moved, on parcel 9-103-01, 2101 Kansas Street, Carson City, Nevada, that no increase above last year's taxable value be applied. Member Keating seconded the motion. A roll call vote was taken and the motion carried 5-0-0-0. Chairperson Cauch advised Mr. Hui of his right to proceed to the State Board of Equalization. Mr. Loff informed Mr. Hui that an amended assessment notice would be mailed by the end of the month.

Chairperson Cauch recessed the meeting at 10:29 a.m. The meeting resumed at 10:34 a.m.

2. JOSEPH B. AND HELEN J. ALLEGRETTI, 2700 AND 2750 KENSINGTON PLACE, CARSON CITY, NEVADA, APN 7-352-10, APN 7-352-11, AND RELATED PARCELS (1-0534) - Mr. Allegretti appeared on his own behalf as well as on behalf of his homeowners association. He is questioning

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the value of a common wall which affects eleven lots, including his own. Mr. Loff explained that the Assessor's Office considers any wall or fencing constructed by a developer, as part of a subdivision, real property and is required to tax it as such pursuant to state law. With regard to Mr. Allegretti's complaint of increasing values, Mr. Loff explained the State Department of Taxation has assessed a 1.5% improvement factor per year for the last two years. Discussion ensued with regard to the disputed properties, cost of constructing a block wall, depreciation of wall, comparison of improvements in Douglas County, and Marshall & Swift specifications for replacement costs. Member Keating moved that we leave the appraisal as done by the Assessor's Office on APN 7-352-10, APN 7-352-11 and all other related parcels. Vice Chairperson Allen seconded the motion. A roll call vote was taken and the motion carried 5-0-0-0. Chairperson Cauch advised Mr. Allegretti of his right to appeal to the State Board of Equalization.

- **D. PUBLIC COMMENTS** (1-0820) None.
- E. MEMBER COMMENTS (1-0821) None.
- F. STAFF COMMENTS (1-0809) Mr. Forsberg requested that the Board members and staff take care not to talk over the top of each other as this will make the recording difficult to understand. Mr. Loff stated that the January 26, 1999 meeting will be canceled as there is no business to conduct.
- **G. DISCUSSION AND POSSIBLE ACTION ON NEXT MEETING DATE** (1-0826) Member Keating moved to cancel the next meeting. Member Vukota seconded the motion. Motion carried 5-0-0-0.
- **H. ADJOURNMENT** (1-0832) Vice Chairperson Allen moved to adjourn the meeting at 10:40 a.m. Member Keating seconded the motion. Motion carried 5-0-0-0.

The Minutes of the January 19, 1999 meeting of the Carson City Board of Equalization

ARE SO APPROVED	, 1999.
DARREL CAUCH, Chairperson	