

**CARSON CITY BOARD OF EQUALIZATION**  
**Minutes of the February 5, 2013 Meeting**

**Page 1**

A regular meeting of the Carson City Board of Equalization was scheduled for 10:00 a.m. on Tuesday, February 5, 2013, in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

**PRESENT:** Chairperson Jed Block  
Member Lori Bagwell  
Member Jill Rasner  
Member Gary Schulz  
Member Roy Semmens

**STAFF:** Dave Dawley, Assessor  
Randall Munn, Chief Deputy District Attorney  
Steve Walker, Chief Property Appraiser  
Tim Clark, Property Appraiser  
Don Coon, Property Appraiser  
Tamar Warren, Recording Secretary

**NOTE:** A recording of these proceedings, the board's agenda materials, and any written comments or documentation provided to the recording secretary during the meeting are public record. These materials are on file in the Clerk-Recorder's Office, and available for review during regular business hours.

**A. CALL TO ORDER AND DETERMINATION OF QUORUM (10:01:15)** – Chairperson Block called the meeting to order at 10:01 a.m. Roll was called and a quorum was present.

**B. PUBLIC COMMENTS (10:01:34)** – Chairperson Block entertained public comments; however, none were forthcoming.

**C. AGENDA MANAGEMENT NOTICE. (10:02:32)** – Chairperson Block introduced the item. Mr. Walker requested addressing item H prior to Item F, in order to conference an appellant via telephone.

**D. FOR POSSIBLE ACTION: APPROVAL OF MINUTES JANUARY 22, 2013. (10:03:20)** – Chairperson Block introduced the item. **Member Semmens moved to approve the minutes of the January 22, 2013 meeting. The motion was seconded by Vice Chairperson Bagwell. Motion carried 5-0.**

**E. FOR POSSIBLE ACTION: ELECTION OF BOARD OF EQUALIZATION VICE CHAIR. (10:03:55)** – Chairperson Block introduced the item. **Member Schulz nominated Member Bagwell to the position of Vice Chairperson.** Chairperson Block entertained other nomination, and when none were forthcoming a vote. **The nomination carried 5-0.**

**F. FOR POSSIBLE ACTION: CONSIDERATION, DISCUSSION, AND POSSIBLE ACTION TO DETERMINE THE TIMELINESS OF THE FILING OF THE PETITIONS FOR REVIEW OF ASSESSED VALUATION OF DROPERTYTAX.COM, LLC, APNs 007-542-06, 007-101-48, 007-371-04, 007-273-11, 007-282-04, 007-142-10, 007-354-06, 007-351-03, AND 007-101-24, PETITIONER'S REASONS FOR ALLEGED LATE FILING, AND TO ACCEPT OR DECLINE JURISDICTION OVER SUCH PETITIONS, THE MERITS OF WHICH MAY BE HEARD ON A FUTURE AGENDA. (10:29:16)** – Chairperson Block introduced the item. Mr. Walker introduced the property and invited the appellant to the podium. Jason Rich of Droperitytax.com, LLC stated that he was representing the nine homeowners listed above. Mr. Rich explained that they had the appeals at the post office on January 15, 2013; however, the post office could not postmark them until the following day, on January 16, 2013. He believed that the homeowners had been over-assessed. He also read the definition of a postmark from the United States Postal Service (USPS) website and noted that the package was time-stamped but not postmarked on January 15, 2013.

**CARSON CITY BOARD OF EQUALIZATION**  
**Minutes of the February 5, 2013 Meeting**

**Page 2**

Chairperson Block received confirmation that Dropertytax.com, LLC was not yet licensed to do business in Nevada. Mr. Walker noted that the Assessor's Office had been in contact with the District Attorney's Office and stated that appeals must be addressed correctly and postmarked no later than the last date of filing. He noted that the appeals packet was not only postmarked a day late, but was addressed incorrectly as well. Chairperson Block clarified that according to the Office of the Secretary of State, a document must be in viable condition and received on time to be considered. Mr. Walker also noted that the Assessor's Office would accept faxed documents. Mr. Rich explained that he had been noticed by the Office of the Secretary of State that he could file late for a business license and pay a late fee. He also confirmed that he had not applied for a City business license. Mr. Munn walked the Board through the law and its jurisdiction, adding that Carson City followed the rules of the State Board of Equalization, emphasizing the timely filing procedures. He advised the Board that they could decide on the timely filing portion and reminded them that the mailing was also not properly addressed. Vice Chairperson Bagwell inquired why Mr. Rich had mailed the packet at 10:30 p.m. and why had he used an incorrect address. Mr. Rich noted that he was informed by the post office in Honolulu that a 10:30 time-stamp would also have a January 15, 2013 postmark. Mary Jean Jones, one of the property owners, explained that her taxes had been increased significantly, adding that one of her neighbors had not been successful in lowering his taxes, feeling that their neighborhood had been unfairly taxed. Ms. Jones indicated that Mr. Rich had contacted them and they had agreed to collectively "give this guy a try". She also stated that she was unaware of the discrepancies in the paperwork. Upon Member Rasner's request, Mr. Dawley explained the Assessor's Office timelines and procedures, noting that all annual assessments contained information on how to appeal. He explained that homeowners did not need representation to appeal. Member Schulz received confirmation from Ms. Jones that should the taxes be reduced, Mr. Rich would obtain one-third of the reduced amount. She noted that her neighbors believed it might be easier to "go in as a group". Member Schulz clarified the concept of depreciation for Ms. Jones. Mr. Walker reminded the Board that the main issue was the timeliness of the documents. Chairperson Block clarified that each individual case would not be heard because that was not the issue at hand. Mr. Rich disagreed with the six-hour discrepancy. Chairperson Block entertained a motion. **Member Rasner moved "to agree with the Carson City Assessor for failure to meet statutory deadlines on authorized forms, along with the lack of any original signatures of these appeals". The motion was seconded by Member Semmens.** Vice Chairperson Bagwell addressed the homeowners and noted that she wished to adhere to the deadlines "in pure fairness to all taxpayers in Carson City", adding that she had not heard a reason from Mr. Rich as to "why he did not get to the post office earlier in the day, and why the forms were not properly completed". She also suggested that homeowners work with Mr. Dawley in the future, calling him "completely up front". **Motion carried 5-0.** Chairperson Block suggested that homeowners speak to Mr. Dawley, while continuing to be represented by Mr. Rich. Mr. Munn confirmed that the jurisdiction issue could be appealed at the State Board of Equalization by March 10, 2013.

**G. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF AMBER N. AND ROY D. KELLNER, 3845 SWEETLAND DRIVE, APN 010-641-11.** (11:07:45) Chairperson Block introduced the item. Mr. Walker noted that the property owner was not present. He explained that the Assessor's Office had entered into a stipulation agreement with the homeowners, who had supplied enough evidence during the appeal, resulting in a signed agreement by the Assessor's Office and the Appellant, agreeing on a taxable value. **Vice Chairperson Bagwell moved to change the taxable value from \$528,929 to \$450,000 and the assessed value from \$185,125 to \$157,500, as stipulated by both parties, for APN 010-641-11 at 3845 Sweetland Drive, Carson City. The motion was seconded by Member Schulz. Motion carried 5-0.**

**H. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF WILLIAM D. LANDRY TRUST, 3201 SOUTH CARSON STREET, APN 009-112-08.** (10:04:34) – Chairperson Block introduced the item. Mr. Walker contacted the appellant via telephone and introduced the property. Mr. Munn clarified that the Assessor's Office would present first, then the appellant, followed by rebuttals by both parties respectively. However, William Landry, the property owner, presented the appellant evidence first, which is incorporated into the record, noting

**CARSON CITY BOARD OF EQUALIZATION**  
**Minutes of the February 5, 2013 Meeting**

**Page 3**

that due to the lack of water and sewer on the land, the property could only be used for purposes such as a pumpkin or Christmas tree stands. Therefore, he referred to his letter to the Assessor's Office, requesting a decreased valuation of \$331,483 for the property. Mr. Landry also stated that he had met with many City officials regarding the property. He confirmed for Chairperson Block that he had been an owner of the company since 1992. Member Rasner received confirmation that Mr. Landry had paid around \$262,000 for the balance of the property. Mr. Walker presented the Assessor's evidence, which is incorporated into the record, noting that the property's taxable value was determined to be \$458,869. He also stated that the Assessor's Office had not considered the purchase an arm's length transaction. Mr. Walker compared Mr. Landry's property to several vacant commercial properties that ranged from \$8.50 to \$15 per square foot. He also noted that he had received some guidance from the State Department of Taxation due to the shape of the property and for the engineering difficulties, and therefore had adjusted the lot value to \$4.10 per square foot. Mr. Walker recommended that the Board consider keeping the value as is. Mr. Landry stressed that the issue was the difficulty of bringing water and sewer infrastructure to the lot, because it was a "long and skinny lot". In response to a question by Vice Chairperson Bagwell, Mr. Landry acknowledged that he was aware of the issues; however, he had not anticipated the degree of complexity. In his rebuttal, Mr. Walker indicated that the Assessor's Office had discounted the lot adequately. He also clarified for Member Semmens that the sewer line ran adjacent to the property line. Chairperson Block entertained other questions, and when none were forthcoming, a motion. **Member Rasner moved to agree with the Carson City Assessor's Office recommendation regarding APN 009-112-08, at 3201 South Carson Street and keep the taxable value as is. The motion was seconded by Member Semmens.** Chairperson Block entertained additional discussion, and when none was forthcoming, a vote. **Motion carried 5-0.** Chairperson Block thanked Mr. Landry for his testimony and reminded him that he would be able to appeal to the State Board of Equalization by March 10, 2013.

**I. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF SHANE AND KIMBERLEE McDONALD, 199 PASTURE DRIVE, APN 010-372-04.** (11:10:44) – Chairperson Block introduced the item. Mr. Coon explained that based on an appraisal provided by the homeowner, the Assessor's Office and the appellant had agreed to a reduction in value, outlined in the Assessor's Evidence and incorporated into the record. **Vice Chairperson Bagwell moved to change the taxable value from \$433,929 to \$360,000 and the assessed value from \$151,875 to \$126,000 for APN 010-372-04 at 199 Pasture Drive, Carson City, as stipulated by both parties. The motion was seconded by Member Schulz. Motion carried 5-0.**

**J. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF BOZIDAR AND JOHANNA MITROVICH, 12 WOODSTOCK CIRCLE, APN 007-293-20.** (11:12:40) – Chairperson Block introduced the item. Johanna Mitrovitch presented the appellant evidence which is incorporated into the record, noting that the taxable value of the lot had been assessed at \$97,000 but she believed it would be sold for much less. Mr. Coon stated that they had provided comparables of sales in the area and believed that they might have been "slightly over the values that we had posted". He added that the Assessor's Office wished to adjust the taxable value of this property from \$97,000 to \$95,000, and that they recommended lowering the land values of approximately half-acre, similar parcels in the Timberline area.. Member Rasner disclosed that she lived in the area; however, she noted that this would not affect her vote. Ms. Mitrovitch stated that a home across from her property was listed for \$250,000 and wondered why a vacant lot would be worth \$97,000. Chairperson Block entertained other comments, and when none were forthcoming, a motion. Mr. Coon clarified for Member Schulz that he did not believe any of the comparables reflected distress sales. **Vice Chairperson Bagwell moved to reduce the taxable value of APN 007-293-20 at 12 Woodstock Circle from \$97,000 to \$95,000 and adjust similar parcels in the area accordingly. The motion was seconded by Member Semmens. Motion carried 5-0.** Chairperson Block reminded Ms. Mitrovitch that she could appeal to the State Board of Equalization by March 10, 2013.

**CARSON CITY BOARD OF EQUALIZATION**  
**Minutes of the February 5, 2013 Meeting**

**Page 4**

**H. FOR POSSIBLE ACTION: NEXT MEETING DATE – FEBRUARY 12, 2013.** (11:19:13) – Chairperson Block introduced the item. Mr. Dawley announced that the next meeting of the Carson City Board of Equalization would be held on Tuesday, February 12, 2013, at 10 a.m.

**I. PUBLIC COMMENTS** (11:19:30) – Chairperson Block entertained public comments; however, none were forthcoming.

**J. ACTION ON ADJOURNMENT** (11:19:39) – **Member Schulz moved to adjourn. The motion was seconded by Member Rasner. The meeting was adjourned at 11:20 a.m.**

The Minutes of the February 5, 2013 Carson City Board of Equalization meeting are so approved this 12<sup>th</sup> day of February, 2013.

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JED BLOCK, Chair