

**CARSON CITY BOARD OF EQUALIZATION**  
**Minutes of the January 20, 1998 Meeting**  
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A regular meeting of the Carson City Board of Equalization was held on Tuesday, January 20, 1998 in the City Hall Capitol Conference Room, 201 No. Carson St., Carson City, NV at 10:00 a.m.

**PRESENT:** Vice Chairperson John Allen  
Darrel Cauch  
Phil Martin  
Ted Thornton

**STAFF:** Kit Weaver, Assessor  
Melanie Bruketta, Deputy District Attorney  
Scott Loff, Chief Property Appraiser  
Nick Providenti, Property Appraiser II  
Fran Smith, Recording Secretary  
(BOE 1/20/98 1-0000.5)

**NOTE** - Unless otherwise indicated each item was introduced by Vice Chairperson Allen. Individuals speaking are identified following the heading of each item. 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** - Vice Chairperson Allen called the meeting to order at 10:09 a.m. A roll call was taken and a quorum was present although Chairperson Vukota was absent.

**B. APPROVAL OF MINUTES** - Member Martin moved to approve the Minutes of the January 13, 1998 meeting. Member Cauch seconded the motion. Motion carried 4-0.

**C. AGENDA ITEMS**

**1. JAMES A. AND TOBI Z. RIGGS** - (1-0028.5) Vice Chairperson Allen disclosed he knew the applicant and has served on several committees with him. However, he did not have a financial interest in this item and Ms. Bruketta said he could participate in a vote. Mr. Riggs provided several reasons why he felt his property had been valued too high. This included details of the site, how it differs from neighboring properties, and the lack of some features which the others have. In addition, he noted a neighboring house mirroring his which had been built at the same but the Assessor's values were lower than his. At this point Mr. Loff explained that the Assessor had sent a corrected statement of value indicating a lower figure as shown on the petition for review included in the packet. The applicant did not recall getting it and Mr. Loff said another could be sent. An extensive discussion ensued on the size of the houses adjacent to his, topography of the lots, why some had varying assessed values, and the method used to calculate the values. Member Martin advised the applicant of the appeal process to the State Board of Equalization should he disagree with the vote of this Board. Member Cauch then moved on Assessor's Parcel Number 8-851-27 that the Assessor's taxable value, as corrected, be upheld. Member Martin seconded the motion. A roll call vote was taken and resulted in Martin - aye; Cauch - aye; Thornton - aye; Allen - aye. Motion carried 4-0.

**D. ACTION ON ASSESSOR'S RECOMMENDED CORRECTIONS TO CARSON CITY TAX ROLL** - (1-0715.5) Mr. Loff referred to Assessor's Parcel Number 9-603-04 and said it is a townhouse. He explained that the land value taxes had been billed for the years 96/97 and 97/98 but the improvements had inadvertently been left off the roll. He added that the property owners had been advised of this and of their opportunity to appear before this Board. However, they had not chosen to attend. Member Cauch moved that parcel number 9-603-04 per NRS be placed on the roll for improvements only. Member Martin seconded the motion. Motion carried 4-0.

(1-0773.5) **Ormsby House** - Mr. Loff talked about the attempted sale of the property and of how it had failed. He also commented on how it had been heard by the Board in 1994 and again in 1996. He explained why the Assessor was recommending a reduction to \$2MM for the parcel containing the casino itself and that the other five

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parcels were to remain at the current value. An extensive discussion ensued on the recent history of the property and the reasons and method used to calculate the reduction. Member Martin then moved on parcel 3-092-01, Ormsby House, that the proposed taxable land value be \$483,140 and that the improvements be reduced from \$1,518,570 to \$518,570. Member Cauch seconded the motion. Member Martin amended his motion to include "the total being \$1,001,710 in compliance with NRS 361.227". Member Cauch accepted the amended motion. A roll call vote was taken and resulted in Martin - aye; Cauch - aye; Thornton - aye; Allen - aye. Motion carried 4-0.

**E. PUBLIC COMMENT** - None.

**F. MEMBERS COMMENTS** - Member Martin thanked the Assessor's Office and staff for their efforts in providing the information for the Board to consider.

**G. STAFF COMMENTS** - (1-1135.5) Mr. Loff said a taxpayer had sent a letter during the prescribed appeal period which said he wanted to protest his assessment. However, he was out of the country and staff was recommending this be heard at the next meeting pending further communication from the appellant. Ms. Bruketta suggested a motion be made to continue this until the next meeting. Discussion ensued which determined that the scheduled January 27 meeting should be cancelled and that a discussion on this appeal be scheduled for the meeting after that pending communication with the taxpayer. It was then agreed to this and the Assessor's office will advise if this will be agendaized for the February 3 meeting.

**H. ACTION ON NEXT MEETING DATE** - (1-1251.5) Member Cauch moved to continue action by Carson City Board of Equalization until staff advises otherwise. Member Martin seconded the motion. Motion carried 4-0.

**I. ADJOURNMENT** - Member Cauch moved to adjourn the meeting. Member Martin seconded the motion. Motion carried 4-0. Vice Chairperson Allen adjourned the meeting at 11:35 a.m.

The Minutes of the January 20, 1998 meeting of the Carson City Board of Equalization

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ARE SO APPROVED \_\_\_\_\_, 1998

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Kevin Vukota, Chairperson