

CARSON CITY BOARD OF EQUALIZATION

Minutes of the January 25, 2011 Meeting

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A regular meeting of the Carson City Board of Equalization was scheduled for 10:00 a.m. on Tuesday, January 25, 2011 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT:	Chairperson Heidi McFadden	STAFF:	Dave Dawley, Assessor
	Member Ron Allen		Randall Munn, Chief Deputy District Attorney
	Member Jed Block		Steve Walker, Chief Property Appraiser
	Member Jill Rasner		Kimberly Adams, Senior Property Appraiser
	Member Gary Schulz		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 (10:00:28) – Chairperson Mc Fadden called the meeting to order at 10:00 a.m. Roll was called and a quorum was present.

B. MODIFICATION OF AGENDA (10:00:51) – Mr. Walker requested to have agenda item E3 heard first. **Member Allen moved to hear agenda item E3 ahead of the discussions in item D. The motion was seconded by Member Rasner. Motion carried 5-0.**

C. PUBLIC COMMENTS (10:02:02) – None.

D. DISCUSSION AND POSSIBLE ACTION ON ASSESSOR'S RECOMMENDED CORRECTIONS TO THE CARSON CITY ASSESSMENT ROLL

D-1. 444 SOUTH DIVISION STREET, APN 003-128-03. (10:11:30) – Mr. Walker introduced the item and stated that this was a roll change request for the 2010-2011 year. Mr. Dawley clarified that this was new construction placed on the roll after last year's Board had adjourned. Mr. Walker stated the current and proposed values, incorporated into the record, and explained that the proposed taxable value of \$655,357 was the result of a square footage error, as the second storey was not finished and was being used as a storage area. Member Allen received confirmation that the property had been re-inspected to verify the unfinished area. **Member Block moved to accept the Assessor's Office recommendation to lower the tax value of the property APN 003-128-03, based on the inaccuracies that occurred after last year's Board of Equalization meeting. The motion was seconded by Member Rasner. Motion carried 5-0.**

D-2. 4180 KINGS CANYON ROAD, APN 007-071-21. (10:14:38) – Mr. Walker introduced the item and stated that this was also a roll change request for the 2011-2012 year. He stated that a 10% Economic Obsolescence should be applied to the taxable improvement value, to prevent the taxable value from exceeding market value. Member Rasner wanted to know if this change would make it unequal to the rest of the subdivision. Mr. Walker stated that the property was in a rural area, and that it affected new construction only. **Member Block moved to accept the Carson City Assessor's Office recommendation to lower the tax value of the property APN 007-071-21, from the total current taxable value of \$655,003 with an assessed value of \$229, 251, to the proposed taxable value of \$607,232 with an assessed value of \$214,531. The motion was seconded by Member Allen. Motion carried 5-0.**

D-3. 1524 ROBB DRIVE, APN 007-542-03. (10:19:16) – Mr. Walker introduced the item and stated that due to a clerical error, the structure had been valued as having warm and cooled air and a single two-storey fireplace. He confirmed that the structure was verified as having forced air heat and a single, direct-vent fireplace. In response to Member Allen's inquiry, Mr. Walker verified that the property would be re-inspected during the re-appraisal cycle, and would have a note in the file to examine whether the air conditioner was hooked up. Member Schulz wondered how a property would be taxed if they had everything in place but had chosen not to use it. **Member Schulz moved to accept**

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the Carson City Assessor's Office recommendation to lower the tax value of the property APN 007-542-03, from total current taxable value of \$549,846 with an assessed value of \$192,446, to the proposed taxable value of \$541,732 with an assessed value of \$189,606. The motion was seconded by Member Block. Motion carried 5-0.

D-4. 5431 ASPEN STREET, APN 009-226-10. (10:23:31) – Mr. Walker introduced the item and stated that this property was a vacant lot and was incorrectly assigned improvement values, without any improvements being done. **Member Block moved to accept the Carson City Assessor's Office recommendation to lower the tax value of the property APN 009-226-10, from total current taxable value of \$631,094 with an assessed value of \$217,383, to the proposed taxable value of \$95,000 with an assessed value of \$33,250. The motion was seconded by Member Allen. Motion carried 5-0.**

D-5. 7321 CENTER DRIVE, APN 009-311-22. (10:25:47) – Mr. Walker introduced the item and stated that the new owner of this property had contact the Assessor's Office to inform them that there were 9 plumbing fixtures instead of 11. The Assessor's Office was able to confirm that fact, according to Mr. Walker. **Member Allen moved to accept the Carson City Assessor's Office recommendation to lower the tax value of the property APN 009-311-22, from total current taxable value of \$256,220 with an assessed value of \$89,677, to the proposed taxable value of \$254,751 with an assessed value of \$89,163. The motion was seconded by Member Rasner. Motion carried 5-0.**

D-6. 1097 DRAKE WAY, APN 009-833-04. (10:28:01) – Mr. Walker introduced the item and stated that this was for the 2010/2011 fiscal year. He added that this property was 94% complete, however it was incorrectly documented as being 100% complete, as construction had been halted. In response to a question, Mr. Walker did not believe a certificate of occupancy had not been issued. He also confirmed that they would continue to drive by the site and check on completion. **Member Schulz moved to accept the Carson City Assessor's Office recommendation to lower the tax value of the property APN 009-833-04, from total current taxable value of \$223,897 with an assessed value of \$78,364, to the proposed taxable value of \$211,706 with an assessed value of \$74,097. The motion was seconded by Member Allen. Motion carried 5-0.**

E. DISCUSSION AND POSSIBLE ACTION ON PETITIONS FOR REVIEW OF ASSESSED VALUATION

E-1. DENNIS PLUMMER, 2500 NORTH CARSON STREET, APN 001-032-29. (10:32:55) – Mr. Coon introduced the item and gave background on the property and a recommendation, incorporated into the record. Member Allen wished to know whether the same considerations have been given to the similar automobile dealerships in the area. Mr. Coon responded that this issue was discussed, and once the appeals were completed this year, they would re-appraise them all. Mr. Dawley clarified the Assessor's Office policy, which stated that if a building was vacant for an extended period of time would be give Obsolescence, starting with 25%. Chairperson McFadden was informed that the appellant was not preset and had not submitted any evidence. **Member Rasner moved to accept the Carson City Assessor's Office recommendation for the property APN 001-032-29, keeping the land value as is, and changing the structure from Automobile Dealership to Warehouse, with a 50% obsolescence factor, reducing the improvement value from \$319,103 to \$110,490, and decreasing the total taxable value from \$1,264,686 to 1,056,073. The motion was seconded by Member Allen. Motion carried 5-0.**

E-2. PILKINGTON HALL R.G. TR AND ET AL. 2772 KIT SIERRA WAY, APN 008-232-08. (10:39:47) – Chairperson McFadden introduced the item and disclosed that she was acquainted with the appellant. John L. Pilkington stated that he was representing his 96-year old stepfather. He claimed that his comparables, incorporated into the record, reflected an average square foot \$43 for two recent sales, and that they were more comparable. Mr. Dawley clarified that, by law, The Assessor's Office must use sales data prior to July 1, 2010. He added that the appellant could use information dated until December 31, 2010. In response to a question by Chairperson McFadden, Mr. Pilkington clarified that the trailer was from 1968, and responded to Member Allen's question by stating that the trailer was a low-income rental and was not owner-occupied. Mr. Clark presented the Assessor's Evidence and recommendation, incorporated into the record. Mr. Dawley explained that one of the comparables provided by Mr. Pilkington was a foreclosure, therefore they could not verify the condition of the property at the time of the sale, until

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hearing from the buyers and the sellers. Mr. Clark stated, in response to a question by Chairperson McFadden, that the mobile home which sold on May 2010 was from 2000 and had been converted to real property, and as such could be used for sales comparisons. According to Mr. Clark, all the mobile homes sales for 2010, converted to real property, came up to \$87 per square foot. Mr. Dawley interjected that once a mobile home is converted into real property, "it would lose a lot of depreciation". In response to Member Allen's question, Mr. Clark stated that the oldest converted mobile home in his comparables was from 1972. Chairperson McFadden asked for Mr. Pilkington's rebuttal. Mr. Pilkington revealed that anything "regular" licensed realtors sold "must be converted into real property during escrow, otherwise it could not be sold". Mr. Clark explained to the Board that because of its age, the mobile home in question was receiving a 63% depreciation. Member Allen requested and received confirmation that the mobile home was 960 square feet, the rent received was \$600, had a carport and a small workshop area. **Member Allen moved to keep the value set by the Assessor's Office on APN 008-232-08 at its current value of \$88 per square foot. Member Rasner seconded the motion. Motion carried 5-0.** Chairperson McFadden reminded Mr. Pilkington that he could appeal to the State Board by March 10, 2011.

E-3. JAMES P. DYER, 1351 SOUTH SUTRO TERRACE, APN 008-482-02. (10:02:19) – Mr. Walker requested that the Assessor's Office present first in this particular case, due to a previous discussion with Mr. Dyer. Mr. Walker introduced the item, gave background information then presented the Assessor's evidence, incorporated into the record. He confirmed that Mr. Dyer had met with Mr. Dawley and Mr. Walker numerous times and discussed taking into consideration an appraisal by an appraiser who was certified in Nevada. Mr. Walker acknowledged the receipt of said appraisal several weeks later, and disclosed that they verified all the sales, some of which were very current and therefore not present on the roll in the Assessor's Office. Mr. Walker stated that they agreed with the appraiser's final value of \$290,000 for the current market value. He added that the Assessor's Office recommended leaving the land value as is, and applying a 23% economic obsolescence to the structure. This change, according to Mr. Walker, would result in the taxable value of \$289,554. In response to Member Allen's question regarding surrounding properties, Mr. Walker explained that the properties were all of similar quality, however, some of the newer constructions were slightly overvalued. Upon requesting further clarification, Member Allen was informed that because the land value had not changed, and this property was a new construction, the remaining older properties were at below market value. Chairperson McFadden noted that the appraisal was erroneously dated January 2010, however, Mr. Walker acknowledged that and added that all the comparables, however, were dated correctly. Chairperson McFadden invited Mr. Dyer to comment. Mr. Dyer stated that he was not trying to avoid paying taxes, however, he wanted to be "equal with the neighbors assessed in the area". Chairperson McFadden called for a motion. **Member Allen moved to accept the recommendation of the Assessor's Office and reduce the total value to \$289,554. Member Block seconded the motion. Motion carried 5-0.** Chairperson McFadden thanked Mr. Dyer for his time.

F. DISCUSSION AND POSSIBLE ACTION REGARDING NEXT MEETING DATE. (11:03:17) – Chairperson McFadden introduced the item. Mr. Dawley announced that there were four items on the agenda for the February 1, 2011 meeting. He reminded everyone of the 10 a.m. meeting time, at the same location.

G. ACTION ON ADJOURNMENT (11:04:48) – **Member Allen moved to adjourn. The motion was seconded by Member Schulz. The meeting was adjourned at 11:05 a.m.**

The Minutes of the January 25, 2011 Carson City Board of Equalization Meeting are respectfully submitted this 21st day of February, 2011.

ALAN GLOVER, Clerk - Recorder

By: _____
Tamar Warren, Deputy Clerk/Recording Secretary