CARSON CITY BOARD OF EQUALIZATION Minutes of the February 1, 2000 Meeting Page 1

A regular meeting of the Carson City Board of Equalization was held at 10:00 a.m. on Tuesday, February 1, 2000 in the City Hall Capitol Conference Room, 201 North Carson Street, Carson City, Nevada.

PRESENT: Chairperson Darrel Cauch

Vice Chairperson John Allen

Mary Keating Kevin Vukota

STAFF: Kit Weaver, Assessor

Scott Loff, Chief Property Appraiser Steve Walker, Property Appraiser I

Mark Forsberg, Chief Deputy District Attorney

Kathleen King, Recording Secretary (BOE 02/01/00; Tape 1-0001)

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

- **A.** CALL TO ORDER, ROLL CALL AND DETERMINATION OF A QUORUM (1-0002) Chairperson Cauch called the meeting to order at 10:00 a.m. Roll call was taken; a quorum was present. Member Saulisberry was absent.
- **B.** APPROVAL OF MINUTES (1-0007) Member Keating moved to approve the minutes of the January 25, 2000 meeting. Vice Chairperson Allen seconded the motion. Motion carried 4-0.
- C. DISCUSSION AND POSSIBLE ACTION ON PETITIONS FOR REVIEW OF ASSESSED VALUATION SAGEWOOD MANOR ASSOCIATES, 500 WEST COLLEGE PARKWAY, CARSON CITY, NEVADA, APN 002-391-07; BROADLEAF MANOR ASSOCIATES, 777 BROADLEAF LANE, CARSON CITY, NEVADA, APN 002-391-06 (1-0015) Mr. Weaver provided background information on this item, as follows: He received a telephone call on January 14, 2000 from Chris Payne, of Price Waterhouse Coopers, representing the appellants. Mr. Payne advised of his company's intent to appeal the valuation of the subject properties, and acknowledged the lateness of the request. To accommodate the appellants, Mr. Weaver faxed Mr. Payne a note advising that the petitions could be filed by fax and that a hearing would be scheduled.

Mr. Payne faxed the petitions which indicate that additional information will follow; however, to date, the Assessor's Office has received no such documentation. Mr. Weaver attempted to contact Mr. Payne on January 18, 2000, and left a message advising that a hearing needed to be scheduled. After receiving no response, Mr. Weaver faxed an additional letter providing the available hearing dates and requesting Mr. Payne's input on scheduling a hearing. To date, Mr. Weaver has received no response from Mr. Payne or any other representative of Price Waterhouse Coopers.

Ms. King advised that two certified letters were sent to Price Waterhouse Coopers, one for each property, on January 21, 2000. One receipt was received on January 31, 2000 bearing a postmark of January 26, 2000. She advised of receiving a telephone call from Jim Landau of Price Waterhouse Coopers at approximately 9:00 a.m. this morning. Mr. Landau advised that he had only received notice of the hearing yesterday and that a representative could not be present. He requested that the hearing be rescheduled. Ms. King contacted the Assessor's Office and informed Mr. Weaver of the telephone call. She acknowledged that the certified letters indicated the date and time of the hearing, and advised that a copy of the agenda was also enclosed.

Chairperson Cauch recessed the meeting at 10:05 a.m. to await the arrival of Mr. Forsberg. The meeting was

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reconvened at 10:06 a.m.

Mr. Weaver requested that Chairperson Cauch provide an overview of the previous discussion for the benefit of Mr. Forsberg. Discussion ensued with regard to the deadline for the Board to conclude its business for the year, whether or not the appellants would have the right to appeal to the State Board of Equalization if this Board refused to hear their petition, the noticing requirements, and the previous appeals made on behalf of the subject properties.

Member Keating expressed a concern about refusing to hear the appeal because of a noticing technicality, and suggested that the hearing be rescheduled for next Tuesday with the condition that the appellants appear at that time. Discussion followed regarding requiring the appellants to submit their additional information. Mr. Forsberg pointed out that the appellants' petitions are dated January 18, 2000. Mr. Weaver concurred that the Assessor's Office does not want to "close the door" on any taxpayer for any reason. His staff has done a great deal of work surveying and researching the subject properties to defend the assessed valuation. Mr. Forsberg commented that the benefit of ensuring the appellants have every opportunity to present their petition is that the Board's decision would not be remanded on a procedural technicality. **Member Keating** moved that the Board defer this matter until next week and send notice to the appellants of the rescheduled hearing for 10:00 a.m. on Tuesday, February 8, 2000. Discussion ensued with regard to adding a condition to the motion requiring the appellants to provide their additional information prior to the hearing date. Member Keating encouraged the Assessor's Office to obtain as much information as possible prior to the hearing; however, she was not willing to include a condition for hearing the appeal. Mr. Forsberg advised that any review of the Board's decision would be based on consideration of the evidence presented at the time of the hearing. It is the appellants' responsibility to create the record to support their position. He further advised that the Board would have the prerogative of determining whether to review the information presented at the time of the hearing or deferring a decision until such time as the information could be reviewed. Discussion ensued with regard to whether or not the hearing could be postponed further at the request of the appellants, and Committee consensus was to reschedule the hearing for next Tuesday. Member Allen seconded the motion. Chairperson Cauch requested a roll call vote, the results of which were as follows: Chairperson Cauch, Vice Chairperson Allen, Member Keating, Member **Vukota - Aye.** Motion carried 4-0.

Mr. Weaver advised that the Clerk's Office will notify the appellants' representative of the rescheduled hearing date, and that his office will attempt to contact them again. A brief discussion took place with regard to the information contained in the petition and recent developments regarding the subject properties, and Mr. Forsberg cautioned the Board on any further discussion.

- **D. PUBLIC COMMENTS** None.
- **E. MEMBER COMMENTS** (1-0370) None.
- F. STAFF COMMENTS (1-0373) None.
- **G. ADJOURNMENT** (1-0375) Member Keating moved to adjourn the meeting at 10:21 a.m. Vice Chairperson Allen seconded the motion. Motion carried 4-0.

The Minutes of the February 1, 2000 meeting of the Carson City Board of Equalization are so approved this 8th day of February, 2000.

DARREL CAUCH, Chairperson	