

CARSON CITY BOARD OF EQUALIZATION
Minutes of the January 24, 2012 Meeting

Page 1

A regular meeting of the Carson City Board of Equalization was scheduled for 10:00 a.m. on Tuesday, January 24, 2012, in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

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

B. ANNUAL SWEARING IN OF BOARD MEMBERS – Alan Glover, Clerk – Recorder, administered the Oath of Office to the Board members.

C. PUBLIC COMMENTS – Chairperson McFadden entertained public comments; however, none were forthcoming. Mr. Dawley thanked the Board members for volunteering their time once again, and explained that this year, some of the Board members would receive their information electronically, via a laptop and upon request, some would receive a hardcopy.

D. MODIFICATION OF AGENDA – There were no modifications to the agenda.

E. FOR POSSIBLE ACTION: ASSESSOR'S RECOMMENDED CORRECTIONS TO THE CARSON CITY ASSESSMENT ROLL FOR ALL MULTI-FAMILY RESIDENCES – (10:08:14) – Chairperson McFadden introduced the item. On behalf of the Assessor's Office, Mr. Clark requested that all Multi-Residential family properties receive a ten percent Economic Obsolescence on the improvements for the 2012/2013 tax year. Mr. Dawley clarified that a 10 percent Economic Obsolescence had been given to every structure in Carson City this year, except Multi-Residential family properties. He added that this segment of the population "has been hit pretty hard", therefore, he requested the ten percent Economic Obsolescence to be extended to this category as well. **Member Allen moved to accept the recommendations of the Assessor's Office to offer a 10 percent Economic Obsolescence factor to all Multi-Family unit structures. The Motion was seconded by Member Rasner. Motion carried 5-0**

F. FOR POSSIBLE ACTION: ASSESSOR'S RECOMMENDED CORRECTION TO THE CARSON CITY ASSESSMENT ROLL FOR 419 CORBETT STREET, APN 002-142-03. – Chairperson McFadden introduced the item. Mr. Clark read the request by the Assessor's Office, incorporated into the record, noting that the property on 419 Corbett Street had produced an improvement value that had exceeded market value. Therefore, he recommended the application of an Economic Obsolescence of 20 percent to the taxable improvement value to prevent the taxable value from exceeding market value. Member Allen requested clarification on the reasons for the additional 20 percent reduction, since a 10 percent reduction had just been approved in agenda item E. Mr. Clark explained that this particular property was a newer building in an older part of town, and was "significantly over market". Mr. Walker noted that Carson City as a whole would receive the 10% Economic Obsolescence for Multi-Residential family properties; however, after doing a study, the Assessor's Office had discovered that several areas required additional adjustments. In response to Member Allen's question, Mr. Clark confirmed that the property owner had been contacted and he was in agreement

CARSON CITY BOARD OF EQUALIZATION
Minutes of the January 24, 2012 Meeting

Page 2

with the recommendation by the Assessor's Office. **Member Block moved to approve the Assessor's recommended correction for 419 Corbett Street, APN 002-142-03, "to apply the Economic Obsolescence of 20 percent, to be applied for the taxable permit value, to prevent the taxable value from exceeding the market value, for the 2012/2013 fiscal tax year". The motion was seconded by Member Allen. Motion carried 5-0.**

G. FOR POSSIBLE ACTION: ASSESSOR'S RECOMMENDED CORRECTION TO THE CARSON CITY ASSESSMENT ROLL FOR 1400 CONESTOGA DRIVE, APN 008-712-23. Chairperson McFadden introduced the item. Mr. Coon presented the Roll Change Request, incorporated into the record, and explained that due to a mistake in the classification of square footage, a total of 308 square feet had been classified as living space instead of an improved, built-in garage, resulting in a lower total improvement value for the 2012/2013 year. He also stated that the property owners had been contacted and that they were pleased with the Assessor's Office recommendation. In response to a question by Member Schulz, Mr. Coon confirmed that the area was not living space, and it did have actual garage doors. Mr. Dawley clarified that the Assessor's Office had requested that the Board of Supervisors refund past taxes for three years. **Member Rasner moved to agree with the Carson City Assessor's Office to correct the 308 square foot living area and reclassify it as an improved, built-in garage, and to request from the Board of Supervisors a refund for the taxes paid in the last three years, for property on 1400 Conestoga Drive, APN 008-712-23. The motion was seconded by Member Allen. Motion carried 5-0.**

H. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF HELENE ENGLISH, 1309 FLINTWOOD DRIVE, CARSON CITY; APN 007-481-17. (10:23:02) – Chairperson McFadden introduced the item. Mr. Coon presented the property and invited Helene English, homeowner, to present the Appellant Evidence. Ms. English noted that she had omitted the appraisals when providing her appeal. She presented additional evidence in the form of appraisals and an online property listing, both accepted into the record by Ms. Scully and incorporated into the record, for a home "absolutely identical to mine, a few doors down". In response to Chairperson McFadden's question, Mr. Dawley noted that the compared property was a short sale, and had not yet been sold. Ms. English responded to Member Allen's question by stating that she had purchased the property on November 10, 2011 and had paid \$231,750 for the bank-owned home. Mr. Dawley clarified that Ms. English's home had also been a short sale. Mr. Coon presented the Assessor's Evidence, incorporated into the record. Member Block received confirmation that Ms. English was requesting a decrease in the Assessed Value by \$10,457. Ms. English also reminded the Board that several of the comparables used by the Assessor's Office dated as far back as February, 2011, adding that property values in the area had continued to drop. She cited a specific property (Assessor's comparable number five), stating that the property had many upgrades, and therefore was sold at a higher price than her home. Discussion ensued regarding assessed versus real taxable dollars. Mr. Dawley requested to change the Assessor's Recommendation to \$240,000, the appraised price presented by Ms. English. In response to Member Allen's questions of why, Mr. Dawley clarified that the Assessor's Office was not provided the information presented by Ms. English when they made their recommendation. He reminded the Board that the Assessor's Office could only use sales information dating no later than July 1, 2011, whereas a petitioner would be able to use information available on or before December 31, 2011. **Member Block moved to lower the Assessor's Taxable Value to \$240,000 for property located on 1309 Flintwood Drive, Carson City, APN 007-481-17, based on the appraisal and the Assessor's recommendation. The motion was seconded by Member Allen. Motion carried 5-0.** Mr. Dawley reminded Ms. English that if she disagreed with the Board's decision, she could appeal to the State Board of Equalization, which had an application deadline of March 10, 2012.

I. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF CHRISTOPHER P. AND SUSAN V. VIVIAN, 77 CONESTOGA DRIVE, CARSON CITY; APN 008-752-26. (10:58:17) – Chairperson McFadden introduced the item. Mr. Walker noted that because the appellant was not present, he would present the Assessor's Evidence, which is incorporated into the record. In response to Chairperson McFadden's

CARSON CITY BOARD OF EQUALIZATION
Minutes of the January 24, 2012 Meeting

Page 3

question, Mr. Walker noted that the appraisal was dated September 16, 2011. In response to a question by Member Block, Mr. Dawley noted that the property was purchased on October 28, 2004. Chairperson McFadden called for discussion, and when none was forthcoming, a motion. **Member Allen moved to maintain the values as originally suggested and prepared by the Carson City Assessor's Office, for property located on 77 Conestoga Drive, Carson City: APN 008-752-26. The motion was seconded by Member Rasner. Motion carried 5-0.**

J. FOR POSSIBLE ACTION: NEXT MEETING DATE - JANUARY 31, 2012. (11:04:38) – Chairperson McFadden introduced the item and received confirmation from Mr. Dawley that the Board's next meeting would take place on January 31, 2012, at 10 a.m.

K. PUBLIC COMMENTS (11:05:34) – Chairperson McFadden entertained public comments; however, none were forthcoming. Mr. Dawley thanked the Board for volunteering their time to serve. He also reminded the Board members that this year, the Members were receiving the information electronically; however, paper copies would be available for those who requested it. Member Block requested his packet via e-mail.

L. ACTION ON ADJOURNMENT (11:07:24) – **Member Block moved to adjourn. The motion was seconded by Member Schulz. The meeting was adjourned at 11:05 a.m.**

The Minutes of the January 24, 2012 Carson City Board of Equalization meeting are so approved this 31st day of January, 2012.

HEIDI MCFADDEN, Chair