

CARSON CITY BOARD OF EQUALIZATION
Minutes of the January 31, 2012 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 31, 2012, in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT:	Chairperson Heidi McFadden	STAFF:	Dave Dawley, Assessor
	Vice Chairperson, 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 (10:02:23) – Chairperson Mc Fadden called the meeting to order at 10:02 a.m. Roll was called and a quorum was present.

B. PUBLIC COMMENTS (10:03:01) – Chairperson McFadden entertained public comments; however, none were forthcoming.

C. FOR POSSIBLE ACTION: APPROVAL OF MINUTES - JANUARY 24, 2012. (10:03:14) – Chairperson McFadden introduced the item. **Member Allen moved to approve the minutes of the January 24, 2012 meeting as presented. The motion was seconded by Member Schulz. Motion carried 5-0.**

D. FOR POSSIBLE ACTION: ELECTION OF BOARD OF EQUALIZATION VICE CHAIR. (10:03:32) – Chairperson McFadden introduced the item. **Member Allen moved to elect Member Block to the position of Vice Chairperson. The motion was seconded by Member Rasner. Motion carried 4-0-1, with Member Block abstaining.**

E. MODIFICATION OF AGENDA. (10:03:59) – Chairperson McFadden introduced the item. Mr. Dawley explained that agenda item G would require postponement, as he had been informed by the appellant of his inability to attend.

F. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF BATTLE BORN INDUSTRIES, 3688 RESEARCH WAY, #2; APN 008-125-08. (10:04:40) – Chairperson McFadden introduced the item and Mr. Walker presented the property. Appellant David Smith, Managing Member of Battle Born Industries, LLC, introduced himself and stated his agreement with the recommendation of the Assessor's Office. Mr. Walker gave background on the property and recommended the Board approve the reclassification of Proposed Occupancy as Industrial Flex, which allowed more flexible use of the properties, in addition to recommending a 35 percent obsolescence rate. Mr. Walker read the twenty parcel numbers for the record as follows: APN Numbers 008-124-05, 008-124-06, 008-124-09, 008-124-15, 008-124-16, 008-125-05, 008-125-06, 008-125-07, 008-125-08, 008-125-09, 008-922-03, 008-922-04, 008-922-05, 008-922-06, 008-923-03, 008-923-05, 008-923-12, 008-923-13, 008-923-14, 008-923-15. **Vice Chairperson Block moved to approve the recommendations of the Assessor's Office "to change the above-mentioned APN numbers from the discrepancies of Office/Warehouse, Office, Warehouse, Light Manufacturing, and Bar/Office to Industrial/Flex, by Marshall and Swift, and to approve the 35 percent obsolescence, based on the Assessor's recommendation". The motion was seconded by Member Rasner. Motion carried 5-0.**

G. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF WILSON FAMILY TRUST, 1846 DIVOT DRIVE; APN 010-606-03. – Postponed.

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H. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF DAVID AND CHERYL KNIGHT, 1773 FAIR WAY; APN 010-595-01. (10:12:02) – Chairperson McFadden introduced the item and Mr. Clark presented the property. Cheryl Knight, property owner, presented the Appellant Evidence and requested that the tax-base be dropped to equal the purchase value of the home. In response to questions by Chairperson McFadden, Ms. Knight stated that the property was a foreclosure, and that she had purchased it in August, 2011. Ms. Knight also explained that the property is “the worst looking place on the street” and that she was going to “put a lot of money even just to get it up to the market value of the other houses on the street”. She also added that she had been paying \$400 per month for taxes. In response to Member Rasner’s question, Ms. Knight said that the house had appraised for \$320,000 at the time of purchase. Mr. Walker presented the Assessor’s Evidence, incorporated into the record, and recommended that the value remain as is. In response to a question by Ms. Knight, Mr. Walker clarified that a home and lot adjacent to a golf course sells for 20 percent higher than an interior lot. Ms. Knight explained that her house had not been well-cared for and its square-foot value was less than the neighboring homes. In response to a question by Chairperson McFadden, Ms. Knight stated that she had not provided the Assessor’s Office with a copy of her appraisal. Member Rasner received confirmation that Ms. Knight had received financing and that the purchase price was for an “as is” home. She was also informed the landscaping and several light fixtures would be replaced, in addition to the removal of stains from the driveway. Vice Chairperson Block noted that most appraisals were done on square footage of livable space. Member Allen noted that Ms. Knight had received a better deal when purchasing the property, since her appraisal was close to the value of the property placed by the Assessor. He also believed that the value that the Assessor had placed was the correct value. Mr. Dawley reminded the Board that in the previous meeting, they had awarded an appellant a lower tax rate after seeing her appraisal. Member Allen suggested making a motion conditional to having Ms. Knight provide her appraisal. Mr. Dawley noted that with the new appraisal information, Ms. Knight’s taxes would be lowered by \$420 for the year. **Member Allen moved to place the value of the home at \$320,000, based on the appellant’s appraisal. If the appraisal is not received by the Assessor Office, then the value will remain as recommended by the Assessor, for the property on 1773 Fair Way, APN 010-595-01. The motion was seconded by member Rasner. Motion carried 5-0.** Mr. Dawley reminded the appellant that if she is dissatisfied with the outcome at this meeting, she may appeal to the State Board of Equalization, which has an application deadline of March 10, 2012, and that the application could be downloaded from the Department of Taxation web site.

I. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF DELISLE FAMILY L.P., 217 HARBIN AVENUE; 004-093-31. (10:36:56) – Chairperson McFadden introduced the item. Mr. Coon gave background information and the recommendations of the Assessor’s Office, incorporated into the record. He also noted that the appellant was not present to offer the Appellant Evidence. Chairperson McFadden received confirmation that Mr. Coon was presenting the Assessor’s Evidence for agenda items I and J. In response to a question by Member Rasner, Mr. Dawley explained that the current owner “bought the loan and was able to stop the foreclosure and release it”. Member Allen noted that the property was very similar to another comparable on Long Street, and Mr. Walker noted that this property was well maintained. In response to a question by Vice Chairperson Block, Mr. Coon stated that the appellant’s comparables were from Washoe County. **Member Rasner moved to keep the taxes “as is” for the properties on 217 and 221 Harbin Avenue, APNs 004-093-31 and 004-093-32. The motion was seconded by Vice Chairperson Block. Motion carried 5-0.**

J. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF DELISLE FAMILY L.P., 221 HARBIN AVENUE; 004-093-32. – Precisely discussed as part of agenda item I.

K. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF TURNAGAIN, LLC, 1555 FORREST WAY; APN 008-681-24. (10:46:59) – Chairperson McFadden introduced the item. Mr. Clark noted that he would begin with background information and the Assessor’s Evidence, both of which are incorporated into the record, as the appellant was not present. He also explained that the appellant’s petition was received without an accompanying proof or evidence. He added that the improvement value had already received a 10 percent economic obsolescence. Mr. Clark then recommended that the taxable value to remain as is. Chairperson McFadden noted the lack of evidence and called for discussion; however none was forthcoming. **Member Schulz moved to accept the Assessor’s recommendation regarding the property on 1555 Forrest Way, Carson City, APN 008-681-24, for a taxable land value set at \$296,383 and improvements of \$1,592,157, for a total taxable value of \$1,888,540, to remain as is. The motion was seconded by Member Allen. Motion carried 5-0.**

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L. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF GRANT FORREST, LLC, 1632 FORREST WAY; APN 008-681-26. (10:51:55) – Chairperson McFadden introduced the item. Mr. Clark gave background information and Assessor’s Evidence. He also indicated that this property was owned by the same owners as that on agenda item K, and similarly, no accompanying proof or evidence had been presented by the appellants. **Member Rasner moved to agree with the recommendation of the Assessor’s Office regarding the property on 1632 Forrest Way, APN 008-681-26, and keep the taxable value at \$222,483. The motion was seconded by Vice Chairperson Block. Motion carried 5-0.**

M. FOR POSSIBLE ACTION: NEXT MEETING DATE - FEBRUARY 7, 2012. Chairperson McFadden reminded the Board of the upcoming meeting on February 7, 2012, and stated she would not be able to attend.

N. PUBLIC COMMENTS (10:55:44) – Chairperson McFadden entertained public comments; however, none were forthcoming.

O. ACTION ON ADJOURNMENT (10:55:56) – **Member Schulz moved to adjourn. The motion was seconded by Vice Chairperson Block. The meeting was adjourned at 10:55 a.m.**

The Minutes of the January 31, 2012 Carson City Board of Equalization meeting are so approved this 7th day of February, 2012.

HEIDI MCFADDEN, Chair