

CARSON CITY BOARD OF EQUALIZATION
Minutes of the January 12, 1999 Meeting
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A regular meeting of the Carson City Board of Equalization was held at 10:00 a.m. on Tuesday, January 12, 1999 in the City Hall Capitol Conference Room, 201 North Carson Street, Carson City, Nevada.

PRESENT: Chairperson Kevin Vukota
John Allen
Darrel Cauch
Mary Keating
Chuck Saulisberry

STAFF: Alan Glover, Clerk-Recorder
Kit Weaver, Assessor
Scott Loff, Chief Property Appraiser
Steve Walker, Property Appraiser I
Katherine McLaughlin, Recording Secretary
Kathleen King, Recording Secretary
(BOE 01/12/99; 1-0001)

NOTE: Unless otherwise indicated, each item was introduced by the Chairperson. 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 AND ROLL CALL (1-0003) - Chairperson Vukota called the meeting to order at 10:00 a.m. A roll call was taken and a quorum established.

B. ANNUAL SWEARING IN OF BOARD MEMBERS (1-0011) - Clerk-Recorder Alan Glover administered the oath of office to the Members.

C. DISCUSSION AND POSSIBLE ACTION TO SELECT OFFICERS (1-0042) - Member Allen nominated Member Cauch as Chairperson. Member Saulisberry seconded the nomination. Member Cauch moved to close nominations. Member Keating seconded the motion. Motion carried 5-0. Member Cauch nominated Member Allen as Vice Chairperson. Member Saulisberry seconded the nomination. Member Cauch moved to close nominations. Member Keating seconded the motion. Motion carried 5-0.

D. ORIENTATION (1-0078) - Mr. Weaver referred the Board Members to the meeting materials prepared and distributed by Mr. Loff. Mr. Loff reviewed the contents of the meeting materials. Chairperson Cauch welcomed the two new board members, Mary Keating and Chuck Saulisberry. Chairperson Cauch explained the appeal process. Discussion ensued with regard to the responsibilities and process of appeals to the Board, length of meetings, and number of appeals for 1999. Mr. Weaver discussed the history of the Board with regard to the tax shift of 1981, average number of appeals per year since 1981, and availability of appellants as related to meeting dates and times. Further discussion ensued with regard to hearing appeals.

E. ACTION ON ASSESSOR'S RECOMMENDED CORRECTIONS TO CARSON CITY TAX ROLL (1-0170) - Mr. Loff explained the request for correction to the tax roll at Quail Run and distributed a parcel map to the Board and Clerk. Quail Run was in a reappraisal area for this tax year. When he computed land values in December for upcoming reappraisal, the land value was raised to \$40,000. As this tax year has come to a close, however, more sales have occurred, and the values have dropped to \$25,000 to \$30,000. Once the parcels converted to real property, one sold for list price. The \$40,000 land value placed the appraisal of the land over market value. Discussion ensued with regard to the existing and proposed subdivision for Quail Run, the plans of the new owners, the number of parcels currently occupied and vacant, and the comparison of valuation to other mobile home parks in town. Quail Run is unique in that the land and homes are sold as a package. Discussion ensued with regard to

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whether the current property owners had been notified of the change in valuation, the history of the land valuation, the method by which Mr. Loff computed the property value, and the recommendation of the Assessor's Office. Mr. Loff explained that a meeting had taken place with the property owners to inform them of the plan to reappraise the land values. When the Assessor's Office is decreasing a property value, no notice to the property owner is necessary. Discussion ensued with regard to the market value of Quail Run parcels. Member Allen moved to accept the recommendation of the Assessor's Office regarding Quail Run on the lots to be read out by Mr. Loff. Member Vukota stated that he would abstain from the vote. Mr. Loff read the parcel numbers, as follows: APN 9-752-7 through 26; APN 9-753-1 through 31; APN 9-754-1 through 33; APN 9-756-16 through 25; APN 9-757-1 through 24; and APN 9-758-1 through 8. Member Keating seconded the motion. A roll call vote was taken with the following results: Ayes: Cauch, Allen, Keating, Saulisberry; Nays: None; Abstain: Vukota. Motion carried 4-0-0-1.

F. PUBLIC COMMENTS (1-0546) - None.

G. MEMBER COMMENTS (1-0549) - Member Saulisberry requested historical information on agenda items be provided prior to each meeting for review by the members. Mr. Loff will provide agenda packets, usually by hand delivery, to the Board members prior to each meeting. Vice Chairperson Allen suggested that the members drive by agendized properties prior to meetings.

H. STAFF COMMENTS (1-0597) - Mr. Loff stated that the packets for the next meeting would be distributed to the members by Thursday, January 14, 1999.

I. DISCUSSION AND POSSIBLE ACTION ON NEXT MEETING DATE (1-0617) - The next meeting date is scheduled for Tuesday, January 19, 1999 at 10:00 a.m. Two appeals will be heard with the appellants being physically present.

J. ADJOURNMENT (1-0623) - There being no further business, Vice Chairperson Allen moved to adjourn the meeting at 10:39 a.m. Member Keating seconded the motion. Motion carried 5-0.

The Minutes of the January 12, 1999 meeting of the Carson City Board of Equalization

ARE SO APPROVED _____, 1999.

DARREL CAUCH, Chairperson