

CARSON CITY BOARD OF EQUALIZATION
Minutes of the February 2, 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, February 2, 1999, in the City Hall Capitol Conference Room, 201 North Carson Street, Carson City, Nevada.

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

STAFF: Kit Weaver, Assessor
Scott Loff, Chief Property Appraiser
Dave Dawley, Senior Property Appraiser
Steve Walker, Property Appraiser I
Mark Forsberg, Supervising Deputy District Attorney
Kathleen King, Recording Secretary
(BOE 02/02/99; 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 (1-0002) - Chairperson Cauch called the meeting to order at 10:00 a.m. A roll call was taken and a quorum was established.

B. APPROVAL OF JANUARY 19, 1999 MINUTES (1-0005) - With regard to item C-1 (BILL M.C. AND KWAI Y. HUI, 2101 KANSAS STREET, CARSON CITY, NV, APN 9-103-01), Vice Chairperson Allen moved to amend the minutes to reflect that the Huck Furniture building is four feet over the setback line. Member Vukota seconded the motion. Motion carried 5-0-0-0. Vice Chairperson Allen moved to accept the minutes as corrected. Member Saulisberry seconded the motion. Motion carried 5-0-0-0.

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

C-1. DR. PATRICIA L. HAWKINS, 3096 AUSTIN LANE, CARSON CITY, NV, APN 9-604-17 AND 3015 AUSTIN LANE, CARSON CITY, NV, APN 9-605-04 (1-0031) - Mr. Loff presented the addresses, parcel numbers, lot numbers and subdivision of the subject properties. Dr. Hawkins discussed her concerns over the fifty percent increase in the land value of these properties. Mr. Weaver had previously provided Dr. Hawkins comparative market analysis scales for the subject area. Mr. Loff explained that these properties were in the reappraisal area for this year, the last reappraisal having been done in 1995/1996. At that time, the land was valued at \$23,750 which represented the purchase cost to the contractor from the developer. There were no other land sales with which to compare the properties at that time. The abstraction method was used for the reappraisal, i.e., improvements (new) deducted from sales prices. This resulted in a median value of \$42,400. The Assessor believed this was too large an increase and changed it to \$35,000. The \$35,000 value will remain the same for an eight to nine year period as it had not been changed for four years and will not be reappraised for four to five years. Based upon the sales, \$35,000 is still under value and less than what Dr. Hawkins paid for the property in 1993. Chairperson Cauch explained that the Board is only able to determine whether taxable value exceeds market value. Discussion ensued with regard to the properties which were reappraised this year, a comparison of increases in surrounding properties, and the percentage of increase for some of the book 8 properties reappraised last year. Mr. Weaver explained that in subdivisions where developers are building improvements to the properties and not selling the lots, the Assessor's Office has to wait until a reappraisal year to value the land. When land sales figures are available, the Assessor's Office is required to look at sales throughout Carson City, including outside the reappraisal area,

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in order to determine if a change is necessary. The trend in Carson City has been that every three or four years, the value for a residential lot has increased. The Assessor's Office never changes the value of one property without changing the value of every other property in the neighborhood. Land evaluations are based on market value. Building evaluations are based on replacement costs less depreciation at 1.5% per year. Building values in Carson City have increased almost constantly over the last ten years. Discussion ensued with regard to the Douglas County assessment on Dr. Hawkins' Genoa property. Mr. Loff reiterated that the Assessor's Office will not be reappraising the land value of the subject properties for several years. Member Keating moved that the appraisal remain at the rate set by the Assessor for Parcel Nos. 9-604-17 and 9-605-04. Vice Chairperson Allen seconded the motion. A roll call vote was taken with the following results: Ayes - Cauch, Allen, Keating, Vukota; Nays - Saulisberry. Motion carried 4-1. Chairperson Cauch advised Dr. Hawkins of her right to appeal to the State Board of Equalization. Discussion ensued with regard to any possible difference in valuations based on lot size, the frequency with which the Assessor's Office performs reappraisals, the development history of the Doubletree subdivision, and situations where the abstraction method applies.

C-2. SMITH'S FOOD AND DRUG CENTERS, 599 EAST WILLIAM STREET, CARSON CITY, NV, APN 2-172-12; APN 2-172-01 (1-0503) - Mr. Weaver discussed his recent telephone conversation with Mr. Eckhoff, the representative of Smith's Food and Drug Centers. Mr. Eckhoff informed Mr. Weaver that he did not receive notice of this meeting until Friday, January 29, and therefore was unable to make arrangements to attend. Mr. Eckhoff requested a meeting with Assessor's Office staff to discuss presentation of the petition. Following the meeting, if Mr. Eckhoff determines he is able to present relevant information to the Board, he will reschedule his hearing. Mr. Forsberg advised the Board to postpone discussion on this item until such time as Mr. Eckhoff can be present. Questions may be individually directed to the Assessor's Office by the Board members.

D. PUBLIC COMMENTS (1-0569) - None.

E. MEMBER COMMENTS (1-0571) - Vice Chairperson Allen commended the Assessor's Office staff on their fine work. Chairperson Cauch expressed his appreciation for the participation of the Board members and the work of the Assessor's Office staff.

F. STAFF COMMENTS (1-0582) - Mr. Weaver thanked the Board for their kind comments. He discussed the trend of fewer appeals to the Board and attributed it to the public being more knowledgeable of the reappraisal process currently in effect in Carson City. For most property owners, values have been increasing and tax rates decreasing.

G. DISCUSSION AND POSSIBLE ACTION ON NEXT MEETING DATE (1-0539) - Discussion ensued with regard to adjournment of the Board for the year. Mr. Forsberg advised there is no need to schedule a meeting to officially adjourn the Board. If another meeting is scheduled, the Board members will be notified.

H. ADJOURNMENT (1-602) - Member Keating moved to adjourn the meeting at 10:36 a.m. Member Saulisberry seconded the motion. Motion carried 5-0-0-0.

The Minutes of the February 2, 1999 Meeting of the Carson City Board of Equalization

ARE SO APPROVED _____, 1999.

DARREL CAUCH, Chairperson