

CARSON CITY BOARD OF EQUALIZATION

Minutes of the February 4, 1997 Meeting

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A regular meeting of the Carson City Board of Equalization was held on Tuesday, February 4, 1997 in the Administrative Complex Conference Room #59, 2621 Northgate Lane, Carson City, NV at 10:00 a.m.

PRESENT: Chairperson Ted Thornton
Vice Chairperson John Allen
Darrel Cauch
Phil Martin
Kevin Vukota

STAFF: Kit Weaver, Assessor
Mark Forsberg, Deputy District Attorney
Scott Loff, Chief Property Appraiser
Nick Providenti, Property Appraiser II
Fran Smith, Recording Secretary
(BOE 2/4/97 1-0000.5)

NOTE - Unless otherwise indicated each item was introduced by Chairperson Thornton. Individuals speaking are identified following the heading of each item. 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, ROLL CALL AND DETERMINATION OF A QUORUM - Chairperson Thornton called the meeting to order at 10:00 a.m. A roll call was taken and a quorum was present.

B. APPROVAL OF MINUTES - Member Cauch moved to approve the Minutes of the January 28, 1997 meeting. Member Martin seconded the motion. Motion carried 5-0.

C. DISCUSSION AND POSSIBLE ACTION ON APPEAL FROM: JOHN C. MARSHALL AND JANETTE BLOOM, 4980 OLD CLEAR CREEK ROAD, CARSON CITY NV 89703-2498 - (1-0029) Chairperson Thornton explained for the appellants that the Board would first hear from the Assessor's staff, followed by statements from Mr. Marshall and Ms. Bloom, and then the Board would discuss the appeal prior to a motion. At this point Chairperson Thornton administered the oath to the appellants that they would respond truthfully to questions put to them by the Board.

(1-0057.5) Mr. Loff said the the property is 7.69 acres and is Assessor's Parcel Number 7-042-10. Mr. Marshall had provided photos. He also provided appraisal figures on the trees that were lost in a fire in 1995. He noted they had lost six trees as a result of the fire, three of which were 150 years old and three were about 100 years old. He also said the following year he had to have to remaining trees sprayed because of beetles. He noted an appraiser's letter in March 1996 stated there was approximately ten to twenty percent sight value lost. He also said Arborist Molly Sinnott's appraisal of the lost trees was approximately \$10,000. Mr. Marshall felt that the land value, after losing the trees, should be \$88,000 to \$100,000.

(1-0171.5) Mr. Loff said staff did not have much to say in this matter; however, he noted they do not appraise landscaping. Therefore, since they do not they did not feel a reduction was appropriate. Member Martin said he had visited the property and that of the neighbors. He noted that based on what the law says the Board is to consider he did not see a devaluation of the property unless Mr. Marshall can come up with some vacant land sales that show a devaluation other than what has occurred. Discussion ensued on market values of property. Chairperson Thornton then advised the appellants that should this Board deny their appeal they still have the option of appealing it to the State Board of Equalization. Member Martin then moved on parcel number 7-042-10, the address is 4980 Old Clear Creek Road, Carson City, NV, that this appeal be denied. Member Cauch seconded the motion. Motion carried 5-0.

D. DISCUSSION AND POSSIBLE ACTION ON APPEAL FROM: BRESCH LIVING TRUST, 4051

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LEVI GULCH, CARSON CITY, NV 89703 - (1-0545.5) Marie and Bert Bresch - As with the previous appeal Chairperson Thornton explained the process where staff would describe the property, the appellants would then make comments, and the Board would discuss the appeal. He also repeated his statement that the appellants could take it to the State Board of Equalization.

(1-0551.5) Mr. Loff reported the property is a 1.06 acre parcel located at 4051 Levi Gulch in the Lakeview area, assessor's parcel number 7-161-14. Ms. Bresch said their concern is removal of all the sand and rocks that came down from the mountain during the recent flood. She added that they do not have any way of cleaning up the problem and want to restore their property. She expressed her belief that the way it is now it devalues the property. Mr. Bresch reported he had spoken to a civil engineer who had estimated the cost to restore the property back to the way it was would be \$15,000. They also talked about a ditch on the property which had been formed by the water. Member Martin reiterated what he had previously said on what the law says that regulates what the Board is required to consider and Member Cauch agreed it clearly states what the Board can do as far as taxation is concerned. Member Allen then said he would abstain from a vote because his father is a property owner in the neighborhood. Chairperson Thornton commented that this appeal is somewhat similar to the previous item because it is considered a natural disaster and is a matter of replacing trees in one case and cleaning up the property in the other. Ms. Bresch said she had spoken to Public Works about cleaning up the sand for their use. Member Cauch then moved that on parcel 7-161-14 that the appraisal of the Assessor's Office be upheld and the appeal be denied. He added that he did not see where relief could be implemented by this Board. Member Martin seconded the motion. Motion carried 4-0-1. (Member Allen abstained.) Chairperson Thornton reiterated what he had previously said that the appellants had the right to appeal the decision to the State Board of Equalization.

E. PUBLIC COMMENT - None.

F. MEMBERS COMMENTS - Members Martin, and Allen commended the Assessor's Office personnel on the fine job they had done.

G. STAFF COMMENTS - Mr. Loff expressed his feeling it had been a pleasure working with the Board. He also said if either of the items were appealed to the State Board he would provide this Board with information.

H. ACTION ON NEXT MEETING DATE - As there are no more appeals this was the last meeting for 1997.

I. ADJOURNMENT - Member Cauch moved to adjourn. Member Vukota seconded the motion. Motion carried 5-0. Chairperson Thornton adjourned the meeting at 11:03 a.m.

The Minutes of the February 4, 1997 meeting of the Carson City Board of Equalization

ARE SO APPROVED 1/20, 1998

/s/ _____
Ted Thornton, Chairperson