

## **CARSON CITY BOARD OF EQUALIZATION**

### **Minutes of the January 19, 2010 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 19, 2010 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

**PRESENT:** Chairperson Mary Sanada  
Member Ron Allen  
Member Jed Block  
Member Denise Gillott  
Member Martin Jones

**STAFF:** Dave Dawley, Assessor  
Steve Walker, Chief Property Appraiser  
Kimberly Adams, Appraiser  
Joel Benton, Deputy District Attorney  
Tim Clark, Appraiser  
Don Coon, Appraiser  
Alan Glover, Clerk/Recorder  
Jano Barnhurst, 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** (10:01:30) - Chairperson Sanada called the meeting to order at 10:01 a.m. Roll was called; a quorum was present.

**B. ANNUAL SWEARING IN OF BOARD MEMBERS** (10:02:07) - Alan Glover, Clerk/Recorder, administered the Oath of Office to the Board members.

**C. MODIFICATION OF AGENDA** (10:03:26) - None.

**D. CARSON CITY BOARD OF EQUALIZATION MEMBER ORIENTATION** (10:03:39) - Mr. Dawley introduced new Board member, Martin Jones. Mr. Benton gave a brief presentation of the Open Meeting Law, a copy of which is incorporated into the record. In response to a question, he replied that the public is not restricted to only agenda items and are allowed as much latitude as possible. He then discussed conflicts of interest as defined in Carson City Municipal Code 2.34.070.

Mr. Dawley reminded the Board of their responsibility to equalize property assessed valuations and explained how property is appraised. He emphasized that because of the tax cap enacted in 2005, they must equalize the taxable value not the tax amount. In response to a question, he replied that "almost all parcels went down this year, with the exception of commercial and industrial." He explained that Marshall and Swift increased improvement value for commercial and industrial buildings so they went up in assessed valuations even though land values went down on almost every other parcel.

**E. DISCUSSION AND POSSIBLE ACTION ON PETITIONS FOR REVIEW OF ASSESSED VALUATION:**

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**E-1. STEVEN A. ZYNDA AND LAURA J. WHITMYER, 2942 CROSSRIDGE DRIVE, CARSON CITY, NV 89706 APN 002-631-12** (10:16:13) - Chairperson Sanada introduced the item. Mr. Walker noted the absence of the petitioners and presented background information on their behalf. He noted that petitioners calculated the value of their home based on comparable sales which averaged \$191,357. In response to a question, he replied that petitioners utilized Zillow.com for their research. He then reviewed the property information included in the agenda materials explaining that his data reflects an average market value of \$219,325 which is higher than the assessed taxable value of \$216,026 and recommended that the value stay as is. He advised of the State Board of Equalization's new requirements showing how data was reached and explained the procedure. He also explained that the taxable value on the property has a tax cap of \$154,411 so the value would have to drop below that amount to obtain taxable relief. Chairperson Sanada called for questions but none were forthcoming. Member Gillott agreed that only three of the sales provided by petitioners are comparable and opined that the Assessor's Office did a thorough job on the property. Chairperson Sanada commented on the difference between the Landmark homes and the other subdivision and agreed with Member Gillott. Member Block noted that Zillow bases petitioners' value at \$228,000 which doesn't support their petition. Chairperson Sanada entertained a motion. **Member Block moved to deny the appeal to the Carson City Board of Equalization for Steven A. Zynda and Laura J. Whitmyer for the property at 2942 Crossridge Drive, Carson City, Nevada 89706, APN 002-631-12. Member Allen seconded the motion. Motion carried 5-0.**

**F. PUBLIC COMMENTS** (10:32:33) - None.

**G. DISCUSSION AND POSSIBLE ACTION REGARDING NEXT MEETING DATE** (10:32:42)

Chairperson Sanada introduced the item and Mr. Dawley advised that they received 36 appeals, 22 of which are commercial and industrial properties. He requested that due to the high number, they not meet on January 26, but the following Tuesday, February 2, to allow preparation time. In response to a question, he replied that they will try to bring as many appeals as possible as they have to be heard by the end of February.

**H. ACTION ON ADJOURNMENT** (10:34:25) - Chairperson Sanada entertained a motion to adjourn. **Member Block moved to adjourn the meeting at 10:34 a.m. Member Allen seconded the motion. Motion carried 5-0.**

The Minutes of the January 19, 2010 Carson City Board of Equalization meeting are approved this 9<sup>th</sup> day of February, 2010.

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Mary Sanada, Chairperson