

# **CARSON CITY BOARD OF EQUALIZATION**

## **Minutes of the February 23, 2010 Meeting**

### **Page 1**

A regular meeting of the Carson City Board of Equalization was scheduled for 10:00 a.m. on Tuesday, February 23, 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  
Jano Barnhurst, Recording Secretary  
Transcribed by 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 are available for review during regular business hours.

**A CALL TO ORDER AND DETERMINATION OF QUORUM (9:59:17)** - Chairperson Sanada called the meeting to order at 10 a.m. Roll was called; a quorum was present.

**B MODIFICATION OF AGENDA (9:59:37)** – Agenda item D-2, APN 008-152-20, was withdrawn.

**C ACTION ON APPROVAL OF MINUTES (10:00:39)** - Member Allen moved to approve the February 9, 2010 meeting minutes. Member Block seconded the motion. Motion carried 5-0.

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

**D-1 RUSSELL, CLARK G. AND JEAN FAMILY TRUST, JACOBS PINION PLAZA ENTERTAINMENT, 2171 HIGHWAY 50 EAST, CARSON CITY, NEVADA, APN 008-152-19.**

(10:00:57) – Chairperson Sanada introduced the item. Jesse Wadhams of the law firm of Jones Vargas represented the petitioner and announced that he had reached a stipulated agreement with the Assessor's Office. Mr. Walker presented the background information and reviewed the application materials, both of which are incorporated into the record.

In response to Chairperson Sanada's question on how the 71 percent obsolescence was determined, Mr. Walker explained that instead of applying 50 percent economic obsolescence to the land and to every individual item, it was applied just to the hotel/casino, making it easier to manage. Chairperson Sanada also inquired on whether an econo-metric model was used on the projections of the discounted cash flow. Mr. Walker explained that "a lot of it is speculation", adding that he had used another casino sale, which was to remain confidential, and considered it a good comparison to the Gold Dust West. Member Jones questioned the use of actual cash flows for the discounted analysis rather than market ones, which were used at prior analyses. Mr. Walker explained that the actual numbers were used because other casinos were not hesitant to give those numbers to them. Member Allen received confirmation that all the casinos were looked at in the same manner for valuations. Mr. Dawley clarified that if income information was

**CARSON CITY BOARD OF EQUALIZATION**  
**Minutes of the February 23, 2010 Meeting**  
**Page 2**

not obtained from all the casinos that appealed, no recommendations could be made for a reduction. Chairperson Sanada received confirmation that all Casinos that had not appealed, were valued on property values instead of income. Member Gillot asked and Mr. Walker confirmed that this approach to value was fairly consistent with other counties such as Douglas and Washoe counties. **Member Allen moved to accept the recommendation from the Assessor's office for the 71percent economic obsolescence to be applied to the hotel/casino which would result in an overall taxable value of \$7,946,498, below the suggested market value of \$8 million on APN 008-152-19, the Clark Russell and Jean Russell Family Trust, Jacobs Pinion Plaza Entertainment, 2171 Highway 50 East, Carson City, Nevada. Member Gillott seconded the motion. Motion carried 5-0.**

**D-2 AUTO ZONE TEXAS LP, 1681 HIGHWAY 50 EAST, CARSON CITY, NEVADA, APN 008-152-20. – Withdrawn.**

**D-3 MOUNT ROSE PUBLISHING COMPANY (NEVADA APPEAL), 580 MALLORY WAY, CARSON CITY, NEVADA, APN 009-551-29.** (10:15:03) – Chairperson Sanada introduced the item and inquired about the presence of the applicant's representative. When no one was forthcoming she asked for a presentation by the Assessor's Office. Mr. Clark presented the background information and reviewed the application materials, both of which are incorporated into the record. He stated that the Assessor's Office had requested profit and loss statements for the previous three years in order calculate an income approach to value, but, to date, they had not received any of the requested information. The Assessor's Office recommended that the value remain as is. Member Gillott wanted clarification on what the two comparisons were that were used in this situation. Mr. Clark explained that one was on Fairview Drive and was an industrial distribution facility, and the other was in the north area of Carson City, which was also a comparable business. **Member Jones moved to reject the a request from the appellant, Mt. Rose Publishing Company (Nevada Appeal), 580 Mallory Way, Carson City, Nevada, APN 009-551-29 based on lack of information other than what was provided by the Assessor's Office. The motion was seconded by Member Block. Motion carried 5-0.**

(10:20:30) – Mr. Dawley requested a five-minute break to set up a conference call with the next appellants.

**D-4 CARSON GAMING THEATERS, LLC, 4000 SOUTH CURRY STREET, CARSON CITY, NEVADA, APN 009-151-58.** (10:24:16) – Chairperson Sanada reconvened the meeting and introduced the item. Robert Smith, CFO of Carson Gaming Theatres, LLC, presented the appeal via telephone, indicating that the property was valued using the income approach. He said that the theatre was run, and was leased to Galaxy Theatres for guaranteed rent and a percentage of the revenue. He added that Carson Gaming was also responsible for certain operating expenses such as snow removal from the parking lot, landscaping, and other expenses for exterior maintenance. Mr. Smith indicated that the comparison to shopping center valuation rates was not "quite fair", and believed it would be better to be compared to another movie theater. He also stated that the movie theater leasing rates they received were better, or comparable to, the rates casinos received in Las Vegas. Mr. Walker presented the background information and the application materials which are incorporated into the record, and recommended that the value remain as is.

In response to Chairperson Sanada's question, Mr. Walker explained that the market approach was used to obtain a market value. He was also disappointed that theatres had not contacted him with information on lease rates. Mr. Dawley explained that hotels and apartment complexes were valued at actual market value, and were given reduced amounts for the vacancies throughout the year. He added that they used actual values for casinos, which was consistent with Douglas and Washoe counties. Mr. Smith stated that he was concerned about the overall profitability of the theatre. In response to Member Gillott's question,

## CARSON CITY BOARD OF EQUALIZATION

### Minutes of the February 23, 2010 Meeting

#### Page 3

Mr. Smith explained that the rental income received in Carson City is comparable to rental incomes received in two other theatres in Las Vegas. He also brought up that the upkeep, such as the trash, was the responsibility of Galaxy Theatres. Chairperson Sanada explained that by using the market value approach, it appeared that consideration had been given to the applicant, and the assessor was using lower capitalization and market rates than what was supported by evidence. She added that it was their position, as a Board, "to equalize and make sure all property owners are treated equally". Member Jones stated that due to lacking further evidence on market rates he was inclined to not approve the request. **Member Jones moved to deny request of Carson Gaming Theatres, LLC, 4000 South Curry Street, Carson City, Nevada, APN 009-151-58. The motion was seconded by Member Block. Motion carried 5-0.**

**D-5 CARSON GAMING HOTELS, LLC, 3870 SOUTH CARSON STREET, CARSON CITY, NEVADA, APN 009-153-18** (10:49:28) - Chairperson Sanada introduced the item and Mr. Smith advised that his argument is the same as the theater. He advised that they are proud of the hotel; however the occupancy rate was 60 percent with an average daily rental of \$100. He stated that the market daily rate used by the assessor was \$119, hence the additional estimated revenue. Mr. Smith questioned who had an average daily rate of \$120. He added that he could not produce that rate even in Las Vegas. He stressed that they had given their actual revenue, and wondered why the Assessor's office wanted them to generate the \$120 daily rate. Mr. Walker gave background information and reviewed the application materials which are incorporated into the record, and recommended that value remain as is.

Chairperson Sanada clarified that the \$119 walk-in rate was seldom charged and that most of the business was from Marriott referrals and through the internet and are all at lower prices. He also disputed the franchise fees not being allowed as an expense. Mr. Walker clarified that the franchise fee was not an expense to the building, but an expense to the owner, according to International Assessing Officers Association (IAOA). He cited electricity and gas as true expenses of the building. In response to a question, Mr. Dawley advised that he had just checked the room rates at the Courtyard by Marriott and the rooms were being offered at \$99-\$176 for Saturday and were being offered at \$119 during the week. In response to a question, Mr. Walker replied that he looked at the Hampton Inn and did take it into consideration; however, he did not remember what the rates were. He also explained that the assessed value, including the expenses and the operating income, without the franchise fees, would be \$8,994,270, and that the current taxable value was \$8,285,383. In response to another question, Mr. Walker replied that the average daily occupancy was 65 percent. Mr. Smith clarified for Chairperson Sanada that there was a small food and beverage income, and he should have broken out those areas. Mr. Dawley advised that on hotels.com, the Hampton Inn was listed at \$119 for the upcoming Saturday, Holiday Inn at \$99, and the Courtyard by Marriott \$99. Member Allen commented there wasn't much difference between the appellant's and Assessor's information to make any changes in taxable value. **Member Allen moved to recommend that the Board follow along with the recommendation of the Assessor's Office and leave the valuations as they are, regarding Carson Gaming Hotels, LLC, located at 3870 South Carson Street, Carson City, Nevada, APN 009-153-18. The motion was seconded by Member Jones.** Chairperson Sanada agreed with Member Allen that "it appeared that the Assessor's value is where we should be". **Motion carried 5-0.**

**E DISCUSSION AND POSSIBLE ACTION ON A MOTION TO RECONSIDER THE ACTION TO DENY THE PETITIONS FOR REVIEW OF ASSESSED VALUATION FOR:**

## **CARSON CITY BOARD OF EQUALIZATION**

### **Minutes of the February 23, 2010 Meeting**

#### **Page 4**

(11:11:58) – Chairperson Sanada introduced the item. Mr. Walker noted that these cases were heard earlier; however, the petitioner was not present, and a representative had asked for a reconsideration to hear the items by this Board. Member Allen suggested not addressing these items again, as the applicants were aware of the time and date of the hearing, and was presented with every opportunity to be present. Chairperson Sanada wished to hear from the applicants. Roger Croteau, introduced himself as an attorney in Las Vegas and explained that he had received the hearing notices late, and was not given the required three working days to be present. Mr. Dawley noted that this was the last meeting for the Board. He also confirmed that income information was sent to the Assessor's Office by the appellant. Discussion ensued regarding the timing of the notices. Member Block inquired and Mr. Dawley noted that should this Board refuse to hear the appeals, the State Board of Equalization would remand the hearing back to this Board. Member Jones was informed that several items were already withdrawn. Chairperson Sanada expressed concern regarding making an exception for this appellant and not for others. Mr. Benton noted that denying this request would mean not being able to send Appellant Evidence to the State Board. He also noted that this Board could re-hear this item because of the uniqueness of circumstances. Chairperson Sanada noted that the Appellant Evidence did not include income information. Mr. Croteau emphasized that as long as he disagreed with the Assessor's Evidence, he was eligible for appeal, without providing details. Mr. Benton clarified that Mr. Croteau had received a hearing notice within the appropriate three working days. Discussion ensued regarding notice timeframes. The Board members expressed concern about reviewing Mr. Croteau's evidence provided to the Assessor's Office after the agenda materials were distributed. **Member Block moved to hear the petitions for review of assessed valuations for the properties listed below. The motion was seconded by Member Jones. Motion carried 3-2-0, with Chairperson Sanada and Member Allen opposing the motion.**

(11:53:02) – Chairperson Sanada recessed the meeting for 15 minutes.

(12:09:57) – Chairperson Sanada reconvened the meeting. A quorum was still present.

**E-1 SOUTH CARSON STREET, LLC, 2300 SOUTH CARSON STREET, CARSON CITY, NV 89701, APN 009-052-17.**

**E-2 CARSON QUAIL PARK, LLC, 2312 SOUTH CARSON STREET CARSON CITY, NV 89701, APN 009-052-19.**

**E-3 SUNRISE LLC, 2310 SOUTH CARSON STREET, SUITE 5, CARSON CITY, NV 89701, APN 009-052-20.**

**E-4 TAMLIN INVESTMENTS, LLC, 2310 SOUTH CARSON STREET, SUITE 7, CARSON CITY, NV 8970, APN 009-052-22.**

**E-5 2340 SOUTH CARSON STREET, LLC, 2340 SOUTH CARSON STREET, CARSON CITY, NV 89701, APN 009-052-23.**

**E-6 CARSON QUAIL PARK, LLC, 2290 SOUTH CARSON STREET, CARSON CITY, NV 8970, APN 009-052-26.**

**CARSON CITY BOARD OF EQUALIZATION**  
**Minutes of the February 23, 2010 Meeting**  
**Page 5**

**E-7 SOUTH CARSON STREET, LLC, 2320 SOUTH CARSON STREET, CARSON CITY, NV 89701, APN 009-052-27.**

**E-8 SOUTH CARSON, LLC, 4530 SOUTH CARSON STREET, SUITE 1, CARSON CITY, NV 89701, APN 009-266-05.**

**E-9 SOUTH CARSON, LLC, 4500 SOUTH CARSON STREET, CARSON CITY, NV 89701, APN 009-266-06.**

**E-10 SOUTH CARSON, LLC, 4560 SOUTH CARSON STREET, SUITE 1, CARSON CITY, NV 89701, APN 009-266-07.**

**E-11 SOUTH CARSON LLC, COMMON AREA, 4500 SOUTH CARSON STREET, CARSON CITY, NV 89701, APN 009-266-08.**

**E-12 SOUTH CARSON, LLC, 4620 SOUTH CARSON STREET, SUITE 1, CARSON CITY, NV 89701, APN 009-266-09.**

**E-13 SOUTH CARSON LLC, 4640 SOUTH CARSON STREET, CARSON CITY, NV 8970, APN 009-266-10.**

**E-14 SOUTH CARSON, LLC, 211 WEST APPION WAY, CARSON CITY, NV 89701, APN 009-268-02**

**F. DISCUSSION AND POSSIBLE ACTION ON PETITIONS FOR REVIEW OF ASSESSED VALUATION FOR:** Chairperson Sanada reconvened the meeting at 12:10 p.m. Mr. Dawley explained that the black-tabbed items in the binders reflected the “old” evidence and the red tabs reflected the “new” ones. Member Allen suggested grouping F-1 through F-7. Mr. Croteau commented that each value needed to be argued individually as they had different income analyses; however, he stated that the “bucket of evidence” was identical for all the items. Chairperson Sanada suggested hearing item F-1 first.

**F-1 SOUTH CARSON STREET, LLC, 2300 SOUTH CARSON STREET, CARSON CITY, NV 89701, APN 009-052-17** (12:12:22) - (12:12:55) – Chairperson Sanada introduced the item. Mr. Croteau presented the Appellant’s Evidence and noted that the financial information he would present would use the same comparables for all properties. He also noted that this agenda item and item E8 would require the same financial information, and would be utilizing the income approach. Mr. Croteau gave background and presented the property information, incorporated into the record and recommended lowering the value for the property described in item E1.

Mr. Walker noted that the Assessor’s Office disagreed with the comparables above because some are industrial and others are residential areas, and some were several years old. He also stated that they had used a higher capitalization rate. Mr. Walker recommended that the value stay as is. Mr. Croteau disputed the rental rate utilized by the Assessor’s Office. Discussion ensued regarding the move-in

**CARSON CITY BOARD OF EQUALIZATION**

**Minutes of the February 23, 2010 Meeting**

**Page 6**

quality of the Ribero properties. **Member Jones moved with respect to the property on 2300 South Carson Street, APN 009-052-17, to deny the request of the appellant based on consideration of additional information. The motion was seconded by Member Allen. Motion carried 5-0.**

**F-2 CARSON QUAIL PARK, LLC, 2312 SOUTH CARSON STREET, CARSON CITY, NV 89701, APN 009-052-19 – Withdrawn.**

**F-3 SUNRISE, LLC, 2310 SOUTH CARSON STREET, SUITE 5, CARSON CITY, NV 89701, APN 009-052-20 (12:51:01)** - Chairperson Sanada introduced the item. Mr. Croteau presented the Appellant's Evidence and noted that applying 9 percent would have similar comparables. His indicated that his client is a commercial holder and developer and having an empty building is a liability. He relayed that the property is not rented and not profitable. He suggested bringing the property value at \$92.74 per square foot.

Mr. Walker gave background information and presented the Assessor's Evidence which is incorporated into the record. He also pointed out that they were using a cost approach to arrive at the same rates, and recommended that the value remain as is. Mr. Croteau commented that he had provided income actuals which is opposed to how the Assessor's Office valued the property, asking for a single approach and by not using unilateral numbers. Mr. Walker replied that there were no comparable sales, but they did a downward trend and were trended down to \$12 per square foot. Discussion ensued regarding using market value versus financial statements.

Member Gillott suggested agreeing on a consistent approach to determine rates, adding that they cannot make a decision based on assumption without solid evidence. Mr. Croteau commented that other Boards are doing what's fair, adding that rental values have been dropping. Mr. Dawley explained that the income statement has been consistently calculated for all appellants. Member Allen advised reducing the value to \$92 per square foot, and noted that it would be a more fair approach and sets a guideline for the rest of the properties. **Member Allen moved, on Sunrise, LLC, 2310 South Carson Street, Suite 5, Carson City, Nevada 89701, APN 009-052-20, to establish the value per square foot at \$92.74 based on the same information predicated other values in the same area.** In response to a question, Mr. Walker replied that total taxable value is at \$335,486. **Member Jones seconded the motion. Motion carried 4-1, with Member Gillott opposing the motion.**

**F-4 TAMLIN INVESTMENTS, LLC, 2310 SOUTH CARSON STREET, SUITE 7, CARSON CITY, NV 89701, APN 009-052-22 (1:37:30)** - Chairperson Sanada introduced the item. Mr. Walker advised that they received nothing on this item. Mr. Croteau advised that the information was provided. **Member Jones moved that regarding Tamlin Investments, LLC, 2310 South Carson Street, Suite 7, Carson City, NV 89701, APN 009-052-22, the appeal be denied for lack of further information. Member Allen seconded the motion.** Mr. Croteau believed that he had provided the financial information, adding that he had not received any evidence from the Assessor's Office regarding this property. **Motion carried 5-0.**

**F-5 2340 SOUTH CARSON STREET, LLC, 2340 SOUTH CARSON STREET, CARSON CITY, NV 89701, APN 009-052-23 (1:39:40)** - Chairperson Sanada introduced the item. Mr.

**CARSON CITY BOARD OF EQUALIZATION**

**Minutes of the February 23, 2010 Meeting**

**Page 7**

Croteau advised that the property was valued at \$101.52 per square foot; however, he did not have it broken down by percentages. Mr. Walker suggested that this value be also reduced to \$92.74. In response to a question, Mr. Croteau added that this property had less vacancy than the previous property. Mr. Walker noted that the property was showing 100 percent vacancy. **Member Jones moved to apply a rate of \$92.74 per square foot for 2340 South Carson Street, LLC, 2340 South Carson Street, Carson City, Nevada, APN 009-052-23. Member Allen seconded the motion. Motion carried 5-0.**

**F-6 CARSON QUAIL PARK LLC, 2290 SOUTH CARSON STREET, CARSON CITY, NV 89701, APN 009-052-26. – Withdrawn.**

**F-7 SOUTH CARSON STREET, LLC, 2320 SOUTH CARSON STREET, CARSON CITY, NV 89701, APN 009-052-27 (12:45:29) -** Chairperson Sanada introduced the item. Mr. Croteau submitted earlier information from a previous item (F-1). Mr. Walker advised that he was using a standard 20 percent expense ratio, and sales listings and using same information/format a standard 20 percent, produce a suggested property value which are greater than and recommended value remain as is. Chairperson Sanada called for questions. In response to a question, Mr. Walker replied that they looked at the properties and discounted them for being vacant. **Member Allen moved, after reviewing the current comparable market sales data and all the data supplied by the Assessor's Office, and after considering the new testimony and new data supplied by the Appellant, that the Assessor's Office recommendation remain the same on South Carson Street, LLC, 2320 South Carson Street, Carson City, Nevada, APN 009-052-27. Member Gillott seconded motion. Motion carried 5-0.**

**F-8 SOUTH CARSON, LLC, 4530 SOUTH CARSON STREET, SUITE 1, CARSON CITY, NV 89701, APN 009-266-05 (1:44:17) –** Chairperson Sanada introduced the item. Mr. Croteau advised that this is a vacant property with \$0 income. Mr. Walker stated that this property was classified as the same quality as the others, but because there was no internal finish, a cost approach will be used. He also noted that he would like to use the appellant's expenses of \$1.30 per square foot. Mr. Croteau commented on comparisons of other retail commercial spaces and discussed them. Mr. Dawley explained that in order to establish economic obsolescence, properties are not run as shells, but these buildings are "run as shells" and are already valued considerably lower. **Member Allen moved, regarding South Carson, LLC, 4530 South Carson Street, Suite 1, Carson City, Nevada, APN 009-266-05, to use the Assessor's recommendations on the value to remain same as they currently are, as there was no additional information provided that could alter it in any way. The motion was seconded by Member Block. Motion carried 5-0.**

(1:59:19) – Chairperson Sanada recessed the meeting.

(2:02:03) – Chairperson Sanada reconvened the meeting. A quorum was still present.

**F-9 SOUTH CARSON LLC, 4500 SOUTH CARSON STREET, CARSON CITY, NV 89701, APN 009-266-06. – Withdrawn.**

**F-10 SOUTH CARSON, LLC, 4560 SOUTH CARSON STREET, SUITE 1, CARSON CITY, NV 89701, APN 009-266-07. (2:02:36) -** Chairperson Sanada introduced the item. Member Allen commented that F10, and F12 are identical to the previously discussed item F8, and are all considered

**CARSON CITY BOARD OF EQUALIZATION**

**Minutes of the February 23, 2010 Meeting**

**Page 8**

“shell” buildings. **Member Allen moved to change the values on APN 009-266-07 and APN 009-266-09 to the same values as afforded on item F8 (APN 009-266-05). The motion was seconded by Member Block.** Mr. Croteau noted that he agreed with the valuations. **Motion carried 5-0.**

**F-11 SOUTH CARSON, LLC, COMMON AREA, 4500 SOUTH CARSON STREET, CARSON CITY, NV 89701, APN 009-266-08. – Withdrawn.**

**F-12 SOUTH CARSON, LLC, 4620 SOUTH CARSON STREET, SUITE 1, CARSON CITY, NV 89701, APN 009-266-09. – Already voted upon during agenda item F10.**

**F-13 SOUTH CARSON, LLC, 4640 SOUTH CARSON STREET, CARSON CITY, NV 89701, APN 009-266-10. (2:05:37) –** Chairperson Sanada introduced the item and Mr. Croteau advised that the property is partly rented, and is over 23 percent vacant. He believed that the property should be valued to close to \$200 per square foot, and did not believe it could be valued at \$300 square foot. Mr. Walker gave background information and reviewed the applicant’s materials. He advised that most of the income is derived from sale of gasoline and not the convenience store and size. Discussion ensued regarding the sale of a similar service station with a convenience store. **Member Jones moved to deny applicant’s petition regarding South Carson, LLC, 4640 South Carson Street, Carson City, Nevada, APN 009-266-10. Member Allen seconded the motion. Motion carried 5-0.**

**F-14 SOUTH CARSON, LLC, 211 WEST APPION WAY, CARSON CITY, NV 89701, APN 009-268-02 (2:23:42) –** Chairperson Sanada introduced the item. Mr. Walker stated that he asked for information regarding the item and was told three times that it was withdrawn and that they wouldn’t be hearing the appeal. No additional information of any type was provided. Mr. Croteau stated they couldn’t find any comparatives. He noted that the property was valued at \$10 per square foot. Mr. Croteau stated that withdrawing the appeal was not considered; however, he was not certain what communications had taken place between his Office and representatives of the Carson City Assessor’s Office. He reiterated his request of valuing the property at \$10 per square foot. Mr. Dawley explained that the parcel is 17,860 square feet with a lowered value to \$178,600. He added that the property value would have to be below \$40,000 to receive any kind of tax break. **Member Block moved to deny the appeal of South Carson, LLC, 211 West Appion Way, Carson City, Nevada, 89701, APN 009-268-02 based on no further information received. The motion was seconded by Member Allen. Motion carried 5-0.**

**G. PUBLIC COMMENTS (2:28:12) -** Mr. Dawley expressed his appreciation to the Board members and his staff for their tireless efforts.

**H. DISCUSSION AND POSSIBLE ACTION REGARDING NEXT MEETING DATE (2:29:13) -** This is the last meeting for the year.

**I. ACTION ON ADJOURNMENT (2:29:39) -** Chairperson Sanada entertained a motion to adjourn. **Member Allen so moved. Member Block seconded the motion and it carried unanimously.** The meeting was adjourned at 2:30 p.m.



**CARSON CITY BOARD OF EQUALIZATION**

**Minutes of the February 23, 2010 Meeting**

**Page 9**

The Minutes of the February 23, 2010 Carson City Board of Equalization meeting are respectfully submitted this 14<sup>th</sup> day of May, 2010.

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Tamar Warren, Deputy Clerk/Recording Secretary