

(9:07:38) – Chairperson Block introduced the item and Ms. Fralick swore in the appellants Eugene and Judith Lepire, the appellant’s attorney Mike Pavlakis, Carson City Assessor Dave Dawley, and Carson City Chief Deputy Assessor; Kimberly Adams. Ms. Adams introduced the property.

(9:08:50) – Mr. Pavlakis introduced himself and presented the Appellant’s Evidence, incorporated into the record.

(9:27:40) – Ms. Adams presented the Assessor’s Evidence, which is also incorporated into the record.

(9:37:17) – Member Semmens inquired about the low appraisal due to the lack of access to the property, and Ms. Adams confirmed that the subject property was only accessible from Mr. Lepire’s property, Comstock Country RV Resort, noting that the BLM appraisers had considered it “landlocked”. She stated that the BLM appraisal indicated, “they [Comstock Country RV Park] had even a few vehicles parked on the property”. Ms. Adams also explained that upon the sale of the property, its valuation did not change; however it “went from being tax-exempt to taxable. She also clarified that the potential was there to increase Comstock Country RV Resort by 2.81 acres as the remainder was not usable land. Member Vivant observed that the property was landlocked until it was purchased, and received confirmation that had neighboring Costco purchased this property, the property would have been appraised in the same manner.

(9:41:29) – Mr. Pavlakis reiterated that the subject property would not be developed by Comstock Country RV Resort, and that the properties were separated by barbwire. He added that Mr. Lepire had no intention of expanding the RV Park because he still had vacancies. In response to a question by Chairperson Block, Mr. Pavlakis explained that the RV Park was owned by a trust that included Mr. and Mrs. Lepire and other family members, and that Mrs. Lepire had signed the appeal for the subject property which was owned by Mr. Lepire. Member Vivant was informed that the subject property was purchased by Mr. Lepire to be sold on a later date; however, Mr. Pavlakis believed the future of the property was unknown, adding “you don’t tax on what you don’t know”. Discussion ensued regarding the landlocked status of the property and its appraised value by BLM.

(10:02:30) – Mr. Lepire stated that the taxes should be raised “when something happens on that property” and not based on speculation. Member Rasner was informed that the Lepires did not know what the assessed value was upon its purchase. Ms. Adams noted that tax-exempt properties are appraised in the same manner as the taxable properties, and gave examples of how other properties were valued. Mrs. Lepire noted that she had received incorrect information from the Assessor’s Office regarding directly appealing to the State Board of Equalization. Mr. Dawley clarified that per NRS 361.403, the Lepires could not appeal directly to the State Board of Equalization unless there was a change made [to the property] by the Nevada Tax Commission. Mr. Dawley noted that he had contacted the State Department of Taxation to find a way for Mr. and Mrs. Lepire to appeal the value for the current year, adding that his office had stayed within the confines of the law. Ms. Adams also clarified that if a property designation changes to commercial use, the property would be taxed differently. Member Rasner received confirmation that the Assessor’s Office would support a lowered \$2.40 value per square foot, and that the appellants could still appeal to the State Board of Equalization. Ms. Fralick clarified that the Assessor’s Office had placed the agent authorization letter into the record, and that they would reserve the right to bring it up in the case of an appeal.

(10:11:28) – MOTION: I move on subject parcel [APN] 009-302-03 to place the value at \$2.40 a square foot equaling \$244,800.

(10:12:05) – Member Vivant indicated that based upon her calculations the Net Taxable Value would be \$293,769 and not \$244,800 and suggested amending the motion above. Ms. Adams confirmed that amount, which was also on page 145 of the record. Both mover and seconder agreed to the amendment.

(10:14:08) – AMENDED MOTION: I move on subject parcel [APN] 009-302-03 to place the value at \$2.40 a square foot equaling \$293,768, for tax year 2015-2016.

RESULT:	APPROVED (5-0-0)
MOVER:	Semmens
SECONDER:	Rasner
AYES:	Block, Rasner, Semmens, Vivant, Wilson
NAYS:	None
ABSTENTIONS	None
ABSENT:	None

(10:15:30) – Chairperson Block reminded the Lepires and Mr. Pavlakis that the deadline to appeal to the State Board of Equalization was March 10, 2015.

E. For Possible Action: PETITION FOR REVIEW OF ASSESSED VALUATION OF AUSTERE FAMILY TRUST 05/29/00, 3300 IMPERIAL WAY, APN 002-011-31.

(10:16:05) – Chairperson Block introduced the item.

(10:16:20) – Mr. Saposnek presented the Assessor’s Evidence which is incorporated into the record.

(10:18:12) – Member Vivant was informed that there had not been a response from the appellant to the January 28, 2015 letter by the Assessor’s Office. Mr. Dawley explained that the letter had been sent via certified mail; however, since there had been an issue with the previous appellant not receiving his certified mail, they had re-sent the information via email as well, on Friday, February 13, 2015.

The appellants did not attend to present their evidence.

(10:09:50) – MOTION: I move to accept the Carson City Assessor’s Office Net Taxable Value of \$2,003,963 on parcel APN 002-011-31, 3300 Imperial Way, Carson City, NV, owned by the Austere Family Trust.

(10:20:28) – Chairperson Block noted that he would vote in favor of the motion because of the “insignificant communication”, due to the lack of response to the Assessor’s Office.

RESULT:	APPROVED (5-0-0)
MOVER:	Vivant
SECONDER:	Semmens
AYES:	Block, Rasner, Semmens, Vivant, Wilson
NAYS:	None
ABSTENTIONS	None
ABSENT:	None

F. For Possible Action: PETITION FOR REVIEW OF ASSESSED VALUATION OF TOM AND RHONDA METCALF FAMILY TRUST, 1733 BRUSH DRIVE, APN 007-102-03.

(10:20:54) – Chairperson Block introduced the item.

(10:29:20) – Ms. Gillott presented the Assessor’s Evidence, incorporated into the record, and noted that since the filing of the appeal, the property had been purchased by the Bradley S. Gundel Revocable Living Trust.

(10:22:55) – Member Vivant received confirmation that the Assessor’s Office recommended lowering the Taxable Value to \$900,000. Mr. Dawley clarified for Chairperson Block that the current property taxes were based on a Taxable Value of \$868,860. Ms. Gillott explained to Member Vivant that the \$675,000 appraisal was done by the bank during the short sale process; however, Mr. Gundel was unable to receive that appraisal and had to provide another appraisal for the Appellant Evidence.

(10:27:42) – MOTION: I move to approve APN 007-102-03 to a fee reduced to value of \$900.000 as per the Assessor’s Office for the 2015/2015 taxes.

RESULT:	APPROVED (5-0-0)
MOVER:	Semmens
SECONDER:	Wilson
AYES:	Block, Rasner, Semmens, Vivant, Wilson
NAYS:	None
ABSTENTIONS	None
ABSENT:	None

G. For Possible Action: APPROVAL OF STIPULATION AGREEMENT FOR J.C. PENNEY PROPERTIES, INC., 3939 SOUTH CARSON STREET, APN 009-125-14.

(10:28:19) – Chairperson Block introduced the item.

(10:28:30) – Ms. Gillott presented the Assessor’s Evidence, incorporated into the record. Mr. Dawley explained that he had contacted Washoe and Clark Counties to validate the stabilized sales approach used by J.C. Penney, a method approved by the State Board of Equalization.

(10:30:44) – MOTION: I move based on the information supplied [to] the Board that we have a stipulated value of \$3,655,000 on J.C. Penney Properties, Inc., APN 009-125-14, 3939 South Carson Street.

RESULT:	APPROVED (5-0-0)
MOVER:	Semmens
SECONDER:	Rasner
AYES:	Block, Rasner, Semmens, Vivant, Wilson
NAYS:	None
ABSTENTIONS	None
ABSENT:	None

H. For Possible Action: PETITION FOR REVIEW OF ASSESSED VALUATION OF PUBLIC EMPLOYEES RETIREMENT SYSTEM OF NEVADA (“PERS”), 693 WEST NYE LANE, APN 001-021-05.

(10:32:30) – Chairperson Block introduced the item.

(10:32:48) – Mr. Dawley presented the Assessor’s Evidence, incorporated into the record. He also explained that he had received several opinions, including that of the Carson City District Attorney’s Office, regarding the property, which is owned by PERS; however, the equipment is owned by the State. He also recommended leaving the taxable value “as is”.

(10:36:00) – MOTION: I move to approve the Taxable Value to remain as is on APN 001-021-05.

RESULT:	APPROVED (5-0-0)
MOVER:	Semmens
SECONDER:	Rasner
AYES:	Block, Rasner, Semmens, Vivant, Wilson
NAYS:	None
ABSTENTIONS	None
ABSENT:	None

I. For Possible Action: NEXT MEETING DATE - FEBRUARY 24, 2015.

(10:37:01) – Mr. Dawley noted that six additional appeals and several roll corrections would be agendized for the next meeting, which would take place on February 24, 2015, at 9 a.m.

J. PUBLIC COMMENT (10:37:42) – None.

K. For Possible Action: ADJOURNMENT (10:38:02) – Member Wilson moved to adjourn. The motion was seconded by Member Semmens. The meeting was adjourned at 10:38 a.m.

The Minutes of the February 17, 2015 Carson City Board of Equalization meeting are so approved this 24th day of February, 2015.

JED BLOCK, Chair