

MINUTES
Regular Meeting
Carson City Board of Equalization
Tuesday, February 3, 2015 ● 9:00 AM
Community Center Sierra Room
851 East William Street, Carson City, Nevada

Board Members:

Chair – Jed Block **Member – Jill Rasner**
Member – Roy Semmens **Member – Bonnie Vivant**
Member – Mallory Wilson

Staff:

Dave Dawley, Assessor Adriana Fralick, Chief Deputy District Attorney
Kimberly Adams, Chief Deputy Assessor Denise Gillott, Chief Property Appraiser
Don Massow, Property Appraiser Jeremy Saposnek, Property Appraiser
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 available for review during regular business hours.

A. CALL TO ORDER AND DETERMINATION OF QUORUM (9:02:03) – Chairperson Blok called the meeting to order at 9:02 a.m. Roll was called. A quorum was present.

Attendee Name	Status	Arrived
Jed Block	Present	
Jill Rasner	Present	
Roy Semmens	Present	
Bonnie Vivant	Present	
Mallory Wilson	Present	

B. PUBLIC COMMENT (9:02:30) – None.

C. FOR POSSIBLE ACTION: APPROVAL OF MINUTES - January 20, 2015

(9:02:39) – There were no minutes to approve.

D. For Possible Action: ROLL CHANGE REQUEST FOR CHRISTOPHER WENDELL, KNOLL DRIVE, APN 007-131-14; GLADYS PEDERSON TRUST, KNOLL DRIVE, APNs 007-131-18, 007-131-19, 007-131-20; CARLOS MENDEQUIA, 8 DAGGAT DRIVE, APN 007-131-23; AND SHANE AND JESSICA BELL, 11 DAGGAT DRIVE, APN 007-131-24.

(9:04:15) – Chairperson Blok introduced the item.

(9:04:20) – Mr. Dawley presented the agenda materials and noted the reduction in Taxable Value of the properties as follows:

- APN 007-131-14 from \$135,000 to \$129,000.
- APN 007-131-18 from \$135,000 to \$80,000.
- APN 007-131-19 from \$135,000 to \$80,000.

APN 007-131-20 from \$135,000 to \$80,000.
APN 007-131-23 from \$135,000 to \$80,000.
APN 007-131-24 from \$135,000 to \$80,000.

(9:06:48) – Member Rasner inquired about APN 007-131-14 and Mr. Dawley explained that the reason for the reduction from \$135,000 to \$129,000 instead of \$80,000 was because the property was currently listed for \$129,000, and that it did not have the topography issues the other lots had.

There were no public comments.

(9:08:34) – MOTION: I move to approve the roll change request for Christopher Wendell, Gladys Peterson Trust, Carlos Mendequia, and Shane and Jessica Bell for all of their respective APNs [007-131-14, 007-131-18, 007-131-19, 007-131-20, 007-131-23, and 007-131-24].

(9:09:12) – Member Semmens inquired about reading the APNs into the record and Ms. Fralick clarified that a motion could state the APNs “as read into the record by the Chair”.

(9:09:25) – Member Wilson amended the motion to state approval of the roll changes as read into the record by the Chair. Member Semmens seconded the amendment.

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

E. FOR POSSIBLE ACTION: APPROVAL OF STIPULATION AGREEMENT FOR LEVICULUS, LLC, 913, 911, 917, AND 907 MOUNTAIN STREET, APNS 001-201-20, 001-201-21, 001-201-22, 001-201-23.

(9:09:56) – Chairperson Block introduced the item.

(9:10:31) – Mr. Dawley presented the agenda materials and stated that the appellant, Keegan Low, was present in the audience.

(9:12:13) – Mr. Low noted his agreement to the Assessor’s Office recommendation to lower the value of the four parcels to \$804,412. He also praised the Assessor and his staff for their professionalism and efficiency.

There were no public comments.

(9:13:07) – MOTION: I move to accept the reduction to \$804,412 for the four parcels of 001-201-20, 001-201-21, 001-201-22, and 001-201-23.

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

F. FOR POSSIBLE ACTION: APPROVAL OF STIPULATION AGREEMENT FOR LAWRENCE TORES, 2655 NORWOOD PLACE, APN 007-371-50.

(9:14:03) – Chairperson Block introduced the item and noted that the appellant was not present.

(9:14:49) – Member Semmens disclosed that he was acquainted with Mr. Tores; however, his vote would not be based on that.

(9:15:30) – Ms. Gillott presented the Assessor’s Office recommendation, which was a Stipulated Value of the subject property at \$860,000, based on Market Value. She also noted that Mr. Tores was in agreement with the recommendation.

(9:17:06) – Member Wilson requested information on the initial estimate of the subject property by the appellant at \$900,000. Ms. Gillott clarified that the full appraisal indicated that the previous amount “was still too high”; therefore, the recommendation was to lower the value.

(9:18:01) – There were no public comments.

(9:18:04) – MOTION: I move to agree with the Carson City Assessor’s new value on APN 007-371-50, commonly known as 2655 Norwood Place, for \$860,000 Taxable [Value] and \$301,000 Assessed [value].

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

G. FOR POSSIBLE ACTION: APPROVAL OF STIPULATION AGREEMENT FOR T&D MACHINE PRODUCTS, INC., 2850 CONESTOGA DRIVE, APN 008-816-39.

(9:18:42) – Chairperson Block introduced the item.

(9:19:01) – Ms. Gillott presented the agenda materials and the Assessor’s Office recommendation to lower the Taxable Value to \$195,236.

(9:20:29) – Mr. Dawley explained that this reduction would impact the many affected parcels; therefore, in a subsequent meeting, all the other parcel values would change as part of a roll correction.

There were no public comments.

(9:21:00) – MOTION: I move to accept the approval of the stipulated agreement for T&D Machine Products, 2850 Conestoga Drive, APN 008-816-39, to the reduced Stipulated and Taxable Value of \$195,000.

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

H. FOR POSSIBLE ACTION: APPROVAL OF STIPULATION AGREEMENT FOR RICHARD M. WHISTON, 1857 WELLINGTON WEST, APN 007-371-39.

(9:21:40) – Chairperson Block introduced the item.

(9:22:00) – Ms. Gillott presented the Assessor’s recommendation of an agreed-upon Stipulated Value of \$1,100,000 for the property, considering it “overbuilt” for the current market.

There were no public comments.

(9:23:30) – MOTION: I move to approve the appraised value of Richard Whiston, 1857 Wellington West, APN 007-371-39, to the Assessor’s Valuation of \$1,100,000.

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: PETITION FOR REVIEW OF ASSESSED VALUATION OF FRANK

HUBLOU, KOONTZ LANE, APN 009-131-04.

(9:24:11) – Chairperson Block introduced the item.

(9:24:37) – Ms. Fralick swore in the appellant (Frank Hublou) and the Assessor’s Office presenters (Mr. Dawley and Ms. Gillott).

(9:25:01) – Mr. Hublou presented the Appellant Evidence, incorporated into the record, and contested the City Engineer’s recommendation. He also believed that the Market Value for the lot was \$65,000.

(9:28:06) – Member Rasner asked Mr. Hublou about additional appraisals and was informed that they were not done for this property.

(9:28:23) – Member Vivant inquired about the use of the structure, valued at \$4,000 by the Assessor’s Office, on the property and was informed that Mr. Hublou left “stuff in there overnight”. She also asked whether Mr. Hublou was aware that the site could not be built on when he purchased the property. Mr. Hublou stated that he did not have any plans on building on the property.

(9:31:19) – Member Semmens inquired whether Mr. Hublou purchased the property knowing there was “cement and plumbing and building on it”. Mr. Hublou explained that much of what exists on the property “was covered by dirt” and that he “uncovered the underground stuff”. Member Semmens reminded Mr. Hublou that the property he purchased was “\$25,000 to \$30,000 less than what the surrounding properties there sold for”.

(9:32:34) – Member Wilson inquired about the reasons why an appraisal was not done. Mr. Hublou explained that he had spoken to several appraisers who “could not do a scientific appraisal on that lot because of the nuances”.

(9:33:20) – Ms. Gillott gave background on her qualifications and her familiarity with “the problems that arise in buying on Koontz Lane”. She also noted that she had visited the property with Mr. Hublou and was aware of the issues associated with it. Ms. Gillott then presented the Assessor’s Evidence which is incorporated into the record and explained that the Taxable Value was “on the conservative side”. She also suggested staying consistent with other parcels.

(9:40:22) – Member Semmens received confirmation that the Assessor’s Office was recommending the reduction of “just the improvements”, and keeping the site value the same. Ms. Gillott added that the recommendation was very conservative based on the property location.

(9:41:31) – Chairperson Block inquired about the tax relief Mr. Hublou would receive by reducing the Taxable Value from \$69,558 to \$65,000, and was informed by Mr. Dawley that because the taxes were based on the \$54,000 value, the tax amount would not change.

There were no additional appellant or public comments.

(9:42:35) – MOTION: I move to accept the petition for review of the Assessed Value of Frank Hublou on Koonz Lane, APN 009-131-04 [and] to accept the Assessor’s Total Valuation of \$69,558.

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

(9:43:38) – Chairperson Block reminded Mr. Hublou that he could appeal this decision to the State Board of Equalization prior to the March 10, 2015 filing deadline.

J. FOR POSSIBLE ACTION: NEXT MEETING DATE - FEBRUARY 17, 2015.

(9:44:20) – Mr. Dawley noted that six additional appeals had been received by his office, and that the next meeting would take place on February 17, 2015, at 9 a.m. He also believed that another meeting would be necessary on February 24, 2015.

K. PUBLIC COMMENT (9:45:02) – None.

L. FOR POSSIBLE ACTION: ADJOURNMENT (9:45:17) – Member Semmens moved to adjourn. The motion was seconded by Member Vivant. The meeting was adjourned at 9:45 a.m.

The Minutes of the February 3, 2015 Carson City Board of Equalization meeting are so approved this 17th day of February, 2015.

JED BLOCK, Chair