

MINUTES
Regular Meeting
Carson City Board of Equalization
Tuesday, January 26, 2016 ● 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
Jason Woodbury, District Attorney
Kimberly Adams, Chief Deputy Assessor
Denise Gillott, Chief Property Appraiser
Tamar Warren, Deputy Clerk

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

(9:00:10) – Chairperson Block called the meeting to order at 9:00 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

(9:00:36) – None.

C. For Possible Action: APPROVAL OF MINUTES - JANUARY 19, 2016

(9:02:00) – MOTION: I move to approve the minutes of the January 19, 2016 as amended.

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

D. For Possible Action: PETITION FOR REVIEW OF ASSESSED VALUATION OF COMSTOCK COUNTRY RV RESORT LLC, EUGENE LEPIRE, 5400 SOUTH CARSON STREET, APN 009-302-15.

(9:02:35) – Chairperson Block introduced the item.

(9:04:14) – Mr. Woodbury swore in the appellants Eugene and Judith Lepire, Carson City Assessor Dave Dawley, and Carson City Chief Deputy Assessor; Kimberly Adams.

(9:04:37) – Ms. Adams introduced herself and identified the property and noted three highlighted corrections to the Assessor’s Evidence which is incorporated into the record.

(9:05:45) – Judith Lepire introduced herself and noted that since the buildings, not the land, were the raised assessments, she would be discussing them only. Ms. Lepire gave background on the property which she stated was 40 years-old, adding that their rates had been raised by 27.2 percent in 18 months, which she believed was “way way out of proportion”. She also noted that over 1,800 square feet of the property comprised their residence. Ms. Lepire wanted the rates to “go back down to what the state agreed to, what they agreed to, is the \$193,504 for our buildings”. She also expressed concern over the land assessment the following year. Ms. Adams clarified for Ms. Lepire that 10 percent of the property (the residence) was capped at the three percent property tax rate.

(9:12:05) – Ms. Adams presented the Assessor’s Evidence which is incorporated into the record. She also clarified that all land values are reevaluated at an annual basis. Chairperson Block was informed that 90 percent of the property fell under the “alternate cap” which could not exceed eight percent. Ms. Lepire clarified that the discussion was about the buildings and not the land value, which she believed was cited by the Assessor’s Office. Discussion ensued regarding the Assessed Value, which was being presented by Ms. Lepire, and not the Taxable Value. Member Vivant noted that she would have appreciated the information presented by Ms. Lepire to have been given to the Board ahead of time. Member Rasner inquired about presenting tax returns as a form of Appellant Evidence and Ms. Lepire noted that she would not provide that information. Ms. Gillott introduced herself and noted that a three-year business “income and expense statement” provided by the appellant would have sufficed and Ms. Lepire believed that the provided information would not remain confidential. Discussion ensued regarding the confidentiality of the records and Mr. Woodbury clarified that a member of the public could request the records, and without a legal basis to maintain their confidentiality, they must be made available to them.

(9:25:52) – Mr. Lepire introduced himself and responded to an earlier questions regarding providing the Appellant Evidence to the Board sooner. He clarified that he had filled the forms with the Assessor, Mr. Dawley, adding that he was “a real private person” and that he had told Mr. Dawley about the 2014/2015 tax issues. Member Rasner reminded Mr. Lepire that the burden of proof is usually on the appellant. Mr. Lepire reiterated that a 27.2 percent increase was high. Member Vivant explained that the Board “wanted to do the right thing”, therefore, should the verbal information Ms. Lepire presented had been presented in writing, the Board would have been better informed.

(9:31:30) – Mr. Dawley requested that the Board read the information on page 22 of the Assessor’s Evidence and explained that all properties, residential, commercial, or industrial, are “taxed the same”, adding that they base their rates on replacement costs obtained from Marshall and Swift. He also believed that the market data they had supported the removal of the 15 percent obsolescence as there was no need for it any longer. Mr. Dawley explained that everyone was taxed the same in Carson City.

There were no public comments.

(9:34:28) – MOTION: I move to accept the Carson City Assessor’s Total Assessed Value of \$931,248 as currently recorded for both land and structures on the 2016/2017 secured tax roll on Parcel Number 009-302-15 located at 5400 South Carson Street, Carson City, Nevada.

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

(9:35:38) – Mr. Dawley and Chairperson Block reminded the appellants that the appeal deadline to the State Board of Equalization is March 10, 2016.

E. For Possible Action: DISCUSSION AS TO THE DATE OF THE NEXT SCHEDULED MEETING, CURRENTLY SET FOR FEBRUARY 2, 2016.

(9:36:14) – Mr. Dawley suggested scheduling the remaining appeals for Tuesday, February 16, 2016.

(9:36:57) – MOTION: I move to schedule the next [Carson City Board of Equalization] meeting on February 16, 2016, at 9:00 a.m.

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

F. PUBLIC COMMENT.

(9:37:16) – None.

G. FOR POSSIBLE ACTION: ADJOURNMENT

(9:37:36) – MOTION: Member Semmens moved to adjourn. The motion was seconded by Member Rasner. The meeting was adjourned at 9:38 a.m.

The Minutes of the January 26, 2016 Carson City Board of Equalization meeting are so approved this 16th day of February, 2016.

JED BLOCK, Chair