

**MINUTES**  
**Regular Meeting**  
**Carson City Board of Equalization**  
**Tuesday, February 16, 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  
Adriana Fralick, Chief Deputy District Attorney  
Kimberly Adams, Chief Deputy Assessor  
Denise Gillott, Chief Property Appraiser  
Don Massow, 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**

(9:02:48) – Chairperson Block called the meeting to order at 9:02 a.m. Roll was called. A quorum was present.

<b>Attendee Name</b>	<b>Status</b>	<b>Arrived</b>
Jed Block	Present	
Jill Rasner	Present	
Roy Semmens	Present	
Bonnie Vivant	Present	
Mallory Wilson	Present	

**B. PUBLIC COMMENT**

(9:03:17) – None.

**C. For Possible Action: APPROVAL OF MINUTES - JANUARY 26, 2016**

**(9:03:55) – MOTION: I move to approve the minutes of the January 26, 2016 meeting.**

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

**D. Informational Item: DISCUSSION REGARDING UPDATED OPEN MEETING LAW MANUAL.**

(9:04:06) – Chairperson Block introduced the item.

(9:04:18) – Ms. Fralick informed the Board that a new edition of the Attorney General’s Open Meeting Law manual was available on their website. She also noted that she had updated the Board on the relevant changes during the January 19, 2016 meeting.

(9:05:25) – Ms. Fralick swore in Mr. Dawley, Ms. Adams, Ms. Gillott, Mr. Massow, Mr. Saposnek of the Assessor’s Office prior to obtaining their testimony.

**E. For Possible Action: PETITION FOR REVIEW OF ASSESSED VALUATION OF BOURGEOIS FAMILY TRUST, 2860 HIGHWAY 50 EAST, APN 008-161-08.**

(9:05:53) – Chairperson Block introduced the item.

(9:05:55) – Mr. Massow introduced himself, identified the property, and noted that a Value Stipulation Agreement, incorporated into the record, had been signed by the appellant and the Assessor’s Office for a quality class reduction of the property, for a total taxable value of \$430,463. Mr. Dawley also clarified the reason for the 30 percent economic obsolescence that was granted this one time only. Member Semmens wished to add for the record that the initial changes had taken place in 2002. The appellant was not present.

There were no public comments.

**(9:12:04) – MOTION: I move to accept the Assessor’s Office Stipulated Value of \$430,463 [for the property at 2860 Highway 50 East, APN 008-161-08].**

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

**F. For Possible Action: PETITION FOR REVIEW OF ASSESSED VALUATION OF MGP IX PROPERTIES, LLC, RALEY'S FAMILY OF STORES (LESSEE), 3675 SOUTH CARSON STREET, APN 009-123-03.**

(9:22:54) – Chairperson Block introduced the item.

(9:23:18) – Mr. Saposnek introduced himself, identified the property, and noted that the appellant had not replied to the Assessor’s Office inquiries; therefore, they would be proceeding with the assumption that the property in question is the Raley’s portion of the shopping center. Mr. Dawley clarified that the signature received from the lessee was in digital form which is not acceptable per the Nevada Department of Taxation. He also noted that repeated efforts to reach the lessee to obtain an original signature were not successful. Member Wilson commented that if the petitioner was the lessee, then it was “kind of moot”. Ms. Fralick noted that the appeal was “not in proper form” and Mr. Dawley explained that the appellant had sent an email response (after the initial contact via email) that he would comply with the request but had not followed through. Chairperson Block explained that because the appeal was not in correct form, despite many attempts to reach the appellant, the Board had the option to either dismiss the request or keep the values the same.

There were no public comments.

**(9:31:12) – MOTION: On [Parcel Number] 009-123-03, commonly known as 3675 South Carson Street, [I move] to dismiss the application as it was not in proper form.**

Chairperson Block thanked the Assessor’s Office for agendizing this item for a public forum “even though they did not have to”. Ms. Fralick informed Member Rasner that the dismissal would allow the appellant to request reconsideration. Mr. Dawley clarified that due to this Board’s time constraints, the item could be appealed but the State would also dismiss it for lack of an original signature.

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

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

(9:32:50) – Chairperson Block introduced the item.

(9:33:02) – Mr. Dawley introduced the property and presented the Assessor’s Evidence which is incorporated into the record and included a Value Change Stipulation. The appellant was not present.

There were no public comments.

**(9:34:31) – MOTION: I move to accept the Carson City Assessor’s agreement with JC Penney Properties Inc. which stipulates to a total taxable value of \$3,655,000 on APN-009-125-14 for the 2016-2017 secure tax roll. The property is located at 3939 South Carson Street, Carson City, Nevada.**

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

**H. For Possible Action: APPROVAL OF STIPULATION AGREEMENT FOR HARLEY-DAVIDSON CREDIT CORP., 3650 ARROWHEAD DRIVE, APN 005-051-21**

(9:35:15) – Chairperson Block introduced the item.

(9:35:27) – Ms. Gillott introduced the property and the Assessor’s Office recommendation, both of which are incorporated into the record. Chairperson Block noted that the address listed on the agenda was incorrect [now corrected]; and he advised the members to use the correct address, included in the supporting materials, when making a motion. Ms. Gillott clarified for Member Wilson that the proposed stipulation is for this tax year.

There were no public comments.

**(9:38:13) – MOTION: I move to accept the Carson City Assessor’s agreement with Harley-Davidson Credit Corp., which stipulates to a total taxable value of \$13,082,230, on APN 005-051-21 for the 2016-2017 secured tax roll. The property is located at 3850 Arrowhead Drive, Carson City, Nevada.**

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

**I. For Possible Action: APPROVAL OF STIPULATION AGREEMENT FOR DK SMITH HOLDINGS, LLC, 4749 HIGHWAY 50 EAST, APN 008-371-02.**

(9:38:53) – Chairperson Block introduced the item.

(9:39:10) – Mr. Saposnek introduced the property and presented the Assessor’s Evidence which is incorporated into the record and included a reduction in the taxable value due to economic obsolescence. The appellant was not present. Mr. Dawley clarified that the purchase price could not be used as a means to lower the value due to

the transaction date. The appellant was not present. Chairperson Block noted that the Assessor’s Evidence contained the correct APN which was incorrect in the agenda [now corrected].

There were no public comments.

**(9:42:05) – MOTION: I move to accept the Carson City Assessor’s stipulated value for APN 008-371-02, for a total taxable value of \$535.014.**

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

**J. For Possible Action: APPROVAL OF STIPULATION AGREEMENT FOR LAWRENCE TORES, 2655 NORWOOD PLACE, APN 007-371-50.**

(9:44:45) – Chairperson Block introduced the item.

(9:44:59) – Ms. Gillott introduced the property, and noted that this property was newer than the surrounding ones which had not yet recovered from the economic downturn, and that the cost of construction had been higher than what the market would bear. She added that they would monitor this property to ensure that the taxable value did not exceed the current market value. Member Vivant was informed that the entire market area would be evaluated and not just one property. The appellant was not present.

There were no public comments.

**(9:49:10) – MOTION: I move to accept the Carson City Assessor’s agreement with Lawrence S. Tores which stipulates to a total taxable value of 870,000 on APN 007-371-50 for the 2016-2017 secured tax roll. The property is located at 2655 Norwood Place, Carson City, Nevada.**

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

**K. For Possible Action: APPROVAL OF STIPULATION AGREEMENT FOR T&D MACHINE PRODUCT, INC., 2850 CONESTOGA DRIVE, APN 008-816-39.**

(9:12:30) – Chairperson Block introduced the item.

(9:12:50) – Ms. Gillott introduced herself, identified the property, and noted that due to an error, the land value had not been corrected after going through the stipulation process. Mr. Dawley noted that his office would subsequently request reducing the values on the surrounding parcels as well, and that all the property owners had been notified in writing. Member Semmens disclosed that he was acquainted with Lawrence Tores; however, that would not influence his decision. Ms. Fralick clarified that an abstention would have been required if the relationship were a substantial business relationship or if Member Semmens were related to the appellant. She also clarified that a motion is required only for the stipulated agreement, as the other properties had been corrected via the Stipulated Agreement and were not agendized for discussion. Mr. Dawley clarified that the entire area would be affected by the correction; however, the Assessor’s Office had received two appeals, one of which had been withdrawn and the other was this agenda item. The appellant was not present.

There were no public comments.

**(9:21:32) – MOTION: I move to accept the proposed land values as spelled out by the Assessor’s Office to include Parcel Number 008-816-39 and the taxable value proposed by the Assessor’s office on page 10.**

Ms. Fralick clarified that the only item being approved was the stipulated agreement for T&D Machine Product, Inc.

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

**L. For Possible Action: DISCUSSION AS TO THE DATE OF THE NEXT SCHEDULED MEETING, CURRENTLY SET FOR FEBRUARY 23, 2016.**

(9:49:47) – Chairperson Block introduced the item.

(9:50:00) – Mr. Dawley stated that another meeting was not necessary as there were no additional appeals. Member Vivant thanked the Assessor’s office, noting that they have “put a lot of work into this and I appreciate what we get to review because it helps us do our jobs”.

**M. PUBLIC COMMENT.**

(9:50:34) – There were no public comments.

(9:51:03) – Mr. Dawley thanked the Board members for doing “such an awesome job” by taking so much time and being diligent for the taxpayers. The Board members were thankful for the detailed information they received from the Assessor’s Office, and Chairperson Block called Staff “great professionals”.

**G. FOR POSSIBLE ACTION: ADJOURNMENT**

**(9:53:51) – MOTION: Member Semmens moved to adjourn. The motion was seconded by Member Rasner. The meeting was adjourned at 9:54 a.m.**

The Minutes of the February 16, 2016 Carson City Board of Equalization meeting are respectfully submitted on this 7<sup>th</sup> day of March, 2016.

SUSAN MERRIWETHER, Clerk - Recorder

By: \_\_\_\_\_

Tamar Warren, Deputy Clerk/Recording Secretary