



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: April 19, 2018

Staff Contact: Dave Dawley, ddawley@carson.org

Agenda Title: For Possible Action: To determine whether an over assessment of real property exists because of a factual error concerning its existence, size, quantity, age, use or zoning or legal or physical restrictions as it relates to parcel numbers APN 007-531-45, 1365 Medical Parkway and APN 007-531-44, 1393 Medical Parkway for the 16/17 and 17/18 fiscal year, per NRS 361.768. (Dave Dawley, ddawley@carson.org)

Staff Summary: The Carson City Board of Equalization directed the Assessor to bring this matter before the Board of Supervisors (BOS) consistent with NRS 361.768 to determine whether a factual error exists causing an over assessment of real property. If the BOS is satisfied that indeed a factual error exists, the BOS shall direct the county treasurer to correct the error and the treasurer shall make the necessary adjustments to the tax bill and correct the secured tax roll.

Agenda Action: Formal Action/Motion

Time Requested: 30 minutes

Proposed Motion

To determine whether an over assessment of real property exists because of a factual error concerning its existence, size, quantity, age, use or zoning or legal or physical restrictions as it relates to parcel numbers APN 007-531-45, 1365 Medical Parkway and APN 007-531-44, 1393 Medical Parkway for the 16/17 and 17/18 fiscal year, per NRS 361.768.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The Sheldrew family has owned two parcels of property located on the northern end of Carson City from the 1950s until 2005 (see Exhibit A). These two parcels are situated adjacent to one another on Medical Parkway, parcel numbers APN 007-531-05 now known as APN 007-531-45 at 1365 Medical Parkway and APN 007-531-06 now APN 007-531-44 at 1993 Medical Parkway.

In 2005, the ownership of the properties was transferred to JVRS Enterprises, LLC. (JVRS), which is still the Sheldrew family. Since the early 1960s, these two properties were zoned and taxed as residential property until 2016.

APN: 007-531-45 (east parcel). This parcel has no buildings erected on it. It did, however, until the end of February 2018, have a portion of a septic system. This part of a septic system served one of the houses located on the adjacent parcel (APN 007-531-44). JVRS sold this east parcel in late 2017 (Exhibit B).

APN: 007-531-44(west parcel). For decades two houses exist on this parcel. The two houses have two separate septic systems. A portion of one of these septic systems was located in the adjacent parcel (east parcel).

On May 5, 2011, JVRS went before the Planning Commission and the BOS and sought and obtained a zoning change on both parcels from residential to retail commercial (RC). This is in compliance with the Carson City Master Plan (Exhibit C). Sometime in 2015, JVRS listed both parcels for sale as RC. Additionally, JVRS erected "for sale" signs at the properties (Exhibit D).

The Carson City Assessor did not discover the zoning change until 2015 during the Assessor's office reappraisal (revalued) which it conducts every five years. At which time, the value of the east parcel changed per NAC 361.61048 for the 2016/2017 fiscal year from vacant residential to vacant commercial. The change in value on the east parcel increased the Taxable Value from \$115,200 in 2015/16 to \$781,469 in 2016/17. Because the Assessor considers a "zoning change" to be a "change in use", the increase in valuation fell outside of the tax cap per NRS 361.4722. The 2017/18 Taxable Value increased to \$793,500 but did fall under the cap. The change in valuation increased the property taxes from \$858.80 in 2015/16 to \$9,064.20 in 2016/17 and to \$9,299.15 in 2017/18.

The septic system located in the east parcel had always been, for taxation purposes, considered an improvement to the residential parcel with the houses (west parcel). The Assessor had no prior information that there was an actual septic system on the east parcel as the septic system had always been assessed as an improvement to the west parcel. The Assessor's office continued to assess the parcel with the houses (west parcel) as residential. However, it assessed the east parcel as vacant commercial. The Assessor's office reached out to several other county Assessor offices to see if they would have handled the assessment any differently and was unable to find any that would have split the septic improvement between the two parcels or would have placed the septic as an improvement on the east parcel due to the fact that the septic was for the benefit of the other improvements on the west parcel. The Assessor's office consulted with the Nevada Department of Taxation (DOAS) and DOAS verbally confirmed that this would be a corrected way of assessment. The Assessor's office was unable to obtain a written opinion from DOAS. JVRS appealed the assessment of the east parcel to the Carson City Board of Equalization (BOE) (Exhibit E).

It is the position of JVRS that although the east parcel was zoned retail commercial, that the use had not changed. At the BOE hearing on appeal, JVRS argued that a septic system is an improvement pursuant to NAC 361.1133. Further, JVRS argued that because the septic system is on the east parcel and serves the west parcel, that under NRS 361.227(2) the septic system causes two parcels to function as a single parcel, that of a residential parcel and thus, must be assessed as such. The BOE, unsure as to where the septic system in question was actually located, ruled in favor of the Assessor and the higher assessment (see Exhibit F).

JVRS appealed the BOE decision to the State Board of Equalization (State Board). At the State Board hearing in August of 2017, JVRS submitted new evidence in the form of a letter from a land surveyor indicating that the septic system in question was indeed on the east parcel (Exhibit G - Transcript of Proceedings, p. 132 at 13-22). The Assessor recently confirmed this fact as the new owner of the east parcel submitted building plans with Carson City Health and Human Services and abandoned the septic in order to proceed with those plans.

On November 17, 2017, the State Board issued its Notice of Decision in favor of the Assessor (see Exhibit H). The State Board concluded that the septic tank located on the east parcel "is an encroachment on the subject property and not an improvement such that the subject property should be taxed as residential property" (Id. at Conclusions of Law, #4).

In 2018, JVRS submitted an appeal to the BOE arguing an over assessment of the west parcel. The appeal states that "NRS 361.227 requires that improved land be appraised consistent with the use to which the improvements are being put. Because there is an improvement in the form of functioning septic system on the property, 1365 Medical Parkway is improved land. Both parcels were always used as residential by JVRS. Thus, both parcels should have continued to have been assessed as residential as they were in the past. The over assessments of both parcels are tied together due to the factual error in the records of the Assessor." JVRS

requested that the BOE "direct the Assessor to report the factual errors to the Carson City Board of Supervisors and the resulting over assessments and seek an order directing the county Treasurer to make the necessary adjustments to JVRS tax bills and correct the secured tax roll, allowing a refund or credit against taxes due or paid which may be paid over a period no longer than three years" (Exhibit I).

At the February 27, 2018, the Assessor's office presented adjustments to the BOE for its approval which the BOE did as illustrated in its Decision. Additionally, the BOE directed the Assessor's office bring the reported factual error (how the Assessor assessed the septic system and treated the use of the properties in question) to the BOS to determine whether an overassessment of real property exists because of a factual error concerning its existence, size, quantity, age, use or zoning or legal or physical restrictions as it relates to parcel numbers APN 007-531-44, 1365 Medical Parkway and APN 007-531-45, 1393 Medical Parkway for the 2016/17 and 2017/18 fiscal years, per NRS 361.768 (Exhibit J).

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.768

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number:

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: If the BOS feels an error was made the 2016/17 Fiscal Year Real Property taxes would decrease from \$9,063.14 to \$854.71 (decrease of \$8,208.43). The 2017/18 Fiscal Year Real Property taxes would decrease from \$9,298.80 to \$876.95 (decrease of \$8,421.85), please note that these amounts DO NOT include Eagle Valley Water District Special Assessments (Exhibit L).

Alternatives

Approve, Modify or Deny.

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

Exhibit A

N



Carson City
Assessor's Office
201 S Carson St, Suite 6
Carson City, NV 89701
(775) 887-2130



CARSON CITY, NEVADA
THIS MAP IS PREPARED FOR THE CITY
OF CARSON CITY FOR ILLUSTRATIVE
PURPOSES ONLY. IT DOES NOT
REPRESENT THE EXACT LOCATION OR
DIMENSIONS OF THE PROPERTY
OR ACCURACY OF THE DATA
DELINQUENT PERSON.

1365 MEDICAL PKWY

W:\\Carson\\Assessor\\Assessor\\Hospital\\Parcels\\Dave

AppGeo

Exhibit B

WHEN RECORDED MAIL TO:
Carson Property, LLC, a Nevada limited liability
company
555 North Arlington Avenue
Reno, NV 89503

RECORDED AT THE REQUEST OF
TICOR TITLE - RENO (COMMERCIAL
08/31/2017 08:36AM
FILE NO. 478140
SUSAN MERRIWETHER
CARSON CITY RECORDER
Fee \$16.00 DEP JLI

MAIL TAX STATEMENTS TO:
Same as above

Escrow No. 1606471-CD

The undersigned hereby affirms that this document
submitted for recording does not contain the social
security number of any person or persons.
(Pursuant to NRS 239b.030)

APN No.: 7-531-45

R.P.T.T. \$3,783.00

SPACE ABOVE FOR RECORDER'S USE ONLY

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH: That

JVRS Enterprises, LLC, a Nevada limited liability company

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, do/does hereby Grant,
Bargain, Sell and Convey to

Carson Property, LLC, a Nevada limited liability company

all that real property situated in the County of Carson City, State of Nevada, described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND BY REFERENCE MADE A PART HEREOF

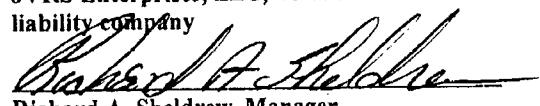
Together with all and singular the tenements, hereditaments and appurtenances thereunto belonging or in
anywise appertaining.

This space has been left intentionally blank
Signature and notary acknowledgement is attached hereto

478140

Signature and notary acknowledgement is affixed to that certain Grant Bargain Sale Deed
Under Escrow No. 01606471-CD

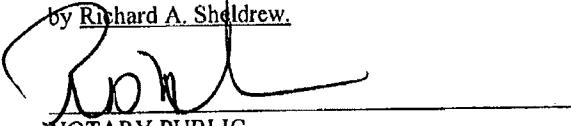
JVRS Enterprises, LLC, a Nevada limited
liability company


Richard A. Sheldrew, Manager

STATE OF NEVADA
COUNTY OF Douglas

} ss;

This instrument was acknowledged before me on, 8/25/17
by Richard A. Sheldrew.


NOTARY PUBLIC



478140

Order No.: 01606471-CD

EXHIBIT A

All that certain real property situate in the County of Carson City, State of Nevada, described as follows:

Adjusted Parcel 1 as shown on the Record of Survey in Support of a Boundary Line Adjustment for JVRS ENTERPRISES, LLC, Record of Survey Map No. 2922, filed in the office of the County Recorder of Carson City, State of Nevada, on August 10, 2017, as File No. 477567, Official Records, being more particularly described as follows:

All that certain real property situate within the Northwest One-quarter (1/4) of Section 6, Township 15 North, Range 20 East, Mount Diablo Meridian, being more particularly described as follows:

Commencing at the intersection of the West 1/16 line of said Section 6 and the southerly right-of-way of Medical Parkway from which the Northwest corner of said Section 6 bears North 64°23'39" West a distance of 1134.09 feet; thence along said right-of-way South 66°14'27" East a distance of 431.94 feet to the Point of Beginning; thence continuing along said right-of-way South 66°14'27" East a distance of 306.79 feet; thence leaving said right-of-way South 23°48'37" West a distance of 164.85 feet to the northerly right-of-way of Vista Lane; thence along said right-of-way North 80°15'05" West a distance of 336.04 feet; thence leaving said right-of-way North 28°15'51" East a distance of 246.97 feet more or less to the True Point of Beginning.

The basis of bearing for this description being the NAD83/94 Nevada State Plane Coordinate System (West Zone).

APN: 7-531-45

Document No. 477566 is provided pursuant to the requirements of Section 6.NRS 111.312.

478140

STATE OF NEVADA
DECLARATION OF VALUE FORM

a) 7-531-45
b)
c)
d)

2. Type of Property:

a) Vacant Land b) Single Fam. Res.
c) Condo/Twnhse d) 2-4 Plex
e) Apt. Bldg f) Comm'l/Ind'l
g) Agricultural h) Mobile Home
i) Other _____

FOR RECORDER'S OPTIONAL USE ONLY
Document #: 478140
Date of Recording: 08/31/2017

3. Total Value/Sales Price of Property:

Deed in Lieu of Foreclosure Only (value of property) \$969,685.00
Transfer Tax Value \$969,685.00
Real Property Transfer Tax Due: \$3,783.00

4. If Exemption Claimed

a. Transfer Tax Exemption, per NRS 375.090, Section _____
b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: 100 %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature Ronald E. Schubert Capacity Manager / Grantor

Signature _____ Capacity _____

SELLER (GRANTOR) INFORMATION

(REQUIRED)

Print Name: JVRS Enterprises, LLC, a Nevada limited liability company

Address: PO Box 313
Minden, NV 89423

BUYER (GRANTEE) INFORMATION

(REQUIRED)

Print Name: Carson Property, LLC, a Nevada limited liability company

Address: 555 North Arlington Avenue
Reno, NV 89503

COMPANY/PERSON REQUESTING RECORDING
(REQUIRED IF NOT THE SELLER OR BUYER)

Print Name: Ticor Title of Nevada, Inc. Escrow #: 1606471-CD
Address: 5441 Kietzke Lane, Suite 100
City, State, Zip: Reno, NV 89511

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED)

Exhibit C

City of Carson City Agenda Report

Date Submitted: April 26, 2011

Agenda Date Requested: May 5, 2011

Time Requested: 5 minutes

To: Mayor and Board of Supervisors

From: Public Works - Planning Division

Subject Title: Action to adopt Bill No. 103, on second reading, Ordinance No._____, an ordinance to change the zoning of two parcels of approximately 3.81 acres, APNs 007-531-05 and 007-531-06, from Single Family One Acre (SF1A) to Retail Commercial (RC). (ZMA-11-015) (Lee Plemel)

Summary: The request is to allow a change of zoning to the same zoning as other parcels in the immediate area. These two parcels were not included in the change of zoning that occurred as a result of the construction of the hospital to the north due to their existing residential use.

Type of Action Requested

Resolution Ordinance-second Reading
 Formal Action/Motion Other (Specify)

Does This Action Require A Business Impact Statement: () Yes (X) No

Planning Commission Action: Recommended approval on March 30, 2011 with a vote of 7 ayes and 0 nays.

Prior Board Action: Introduced Bill No. 103 on April 21, 2011 with a vote of 5 ayes and 0 nays.

Recommended Board Action: I move to adopt Bill No. 103, on second reading, Ordinance No._____, an ordinance to change the zoning of two parcels of approximately 3.81 acres, APNs 007-531-05 and 007-531-06, from Single Family One Acre (SF1A) to Retail Commercial (RC), based on the findings contained in the staff report.

Explanation for Recommended Board Action: The Board of Supervisors, pursuant to the Carson City Municipal Code, is required to take final action on all zoning map amendments. This is the first of two readings to amend the Title 18 City Zoning Map by ordinance. See the complete staff report to the Planning Commission for more information.

Applicable Statute, Code, Policy, Rule or Regulation: CCMC 18.02.075 (Zoning Map Amendments).

Fiscal Impact: N/A

Explanation of Impact: N/A

Funding Source: N/A

Alternatives:

- 1) Approve the Zoning Map Amendment
- 2) Deny the Zoning Map Amendment.
- 3) Refer the matter back to Planning Commission for further review.

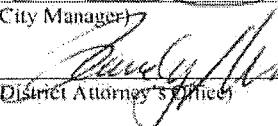
Supporting Material: 1) Ordinance

Prepared By: Janice Brod, Management Assistant V

Reviewed By:


(Planning Director)

(Public Works Director)

(City Manager)

(District Attorney's Office)

Date: 4-26-11

Date: 4-26-11

Date: 4/26/11

Date: 4/26/11

Board Action Taken:

Motion: _____

1) _____
2) _____

Aye/Nay

(Vote Recorded By)

ORDINANCE NO. 2011-103

BILL NO. _____

AN ORDINANCE TO CHANGE THE ZONING OF TWO PARCELS OF APPROXIMATELY 3.81 ACRES, APNS 007-531-05 AND 007-531-06, FROM SINGLE FAMILY ONE ACRE (SF1A) TO RETAIL COMMERCIAL (RC).

Fiscal Effect: None

THE CARSON CITY BOARD OF SUPERVISORS HEREBY

ORDAINS:

SECTION I:

An application for a Zoning Map Amendment on Assessor's Parcel Numbers 007-531-05 and 007-531-06, property located at 1365 Medical Parkway and 1393 Medical Parkway, Carson City, Nevada, was duly submitted by Richard Sheldrew and JVRS Enterprises, in accordance with Section 18.02.075, et seq. of the Carson City Municipal Code (CCMC). The request will result in the zoning designation of approximately 3.81 acres changing from Single Family 1 Acre (SF1A) to Retail Commercial (RC). After proper noticing pursuant to NRS 278 and CCMC Title 18, on March 30, 2011, the Planning Commission, during a public hearing, reviewed the Planning Division staff report, took public comment and voted 7 ayes, 0 nays to recommend to the Board of Supervisors approval of the Zoning Map Amendment.

SECTION II:

Based on the findings that the Zoning Map Amendment would be in substantial compliance with the goals, policies and action programs of the Master Plan, that the Amendment will provide for land uses compatible with existing adjacent land uses and will not have detrimental impacts to other properties in the vicinity, that the Amendment will not negatively impact existing or planned public services or facilities and will not adversely impact the public health, safety and welfare, and that the request satisfied all other requirements for findings of fact enumerated in CCMC Section 18.02.075(5), the zoning map of Carson City is amended changing the zoning designation of approximately a 3.81 acres of property identified as 1365 Medical Parkway and 1393 Medical Parkway, APNs 007-531-05 and 007-531-06, from Single Family 1 Acre (SF1A) to Retail Commercial (RC), as shown on "Exhibit A," attached.

PROPOSED this ____ day of _____, 2011.

PROPOSED BY Supervisor _____

PASSED on the ____ day of _____, 2011.

VOTE: AYES: _____

NAYS: _____

ABSENT: _____

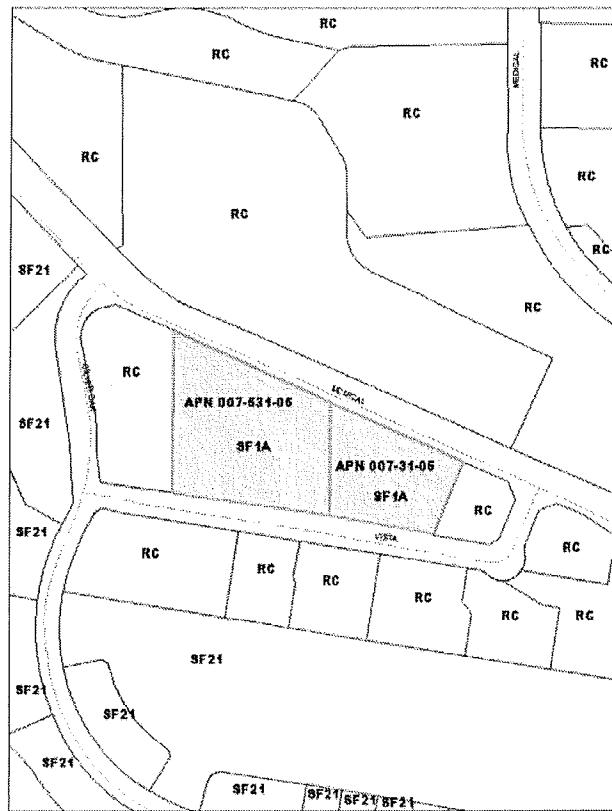
ROBERT L. CROWELL, Mayor

ATTEST:

ALAN GLOVER, Clerk-Recorder

This ordinance shall be in force and effect from and after the _____ of
_____, 2011.

EXISTING ZONING MAP



PROPOSED ZONING MAP

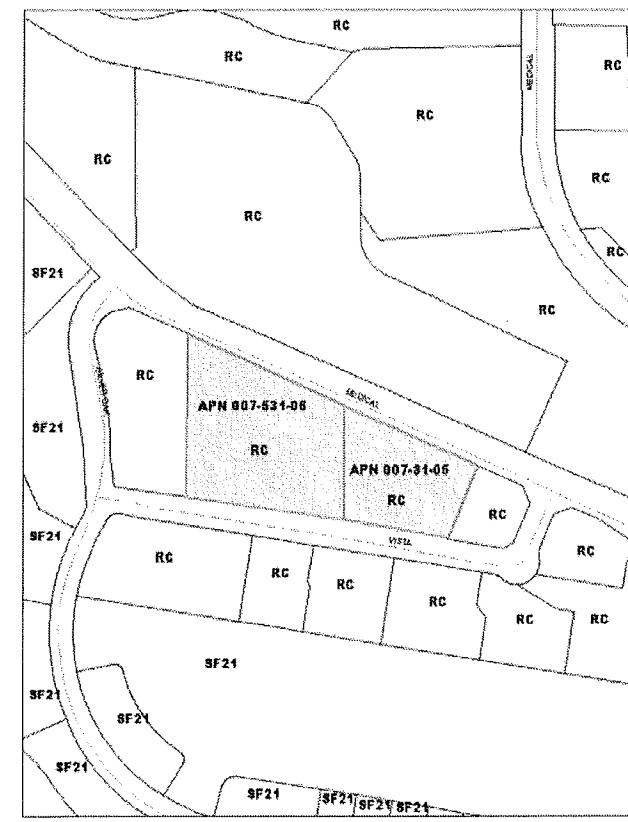


Exhibit D

\$ 1,202,256

MLS# 140012268 | Days on site: 885


MENU



Ask About This
Home

TOP



Ask About This
Home

1365 Medical Parkway, Carson City, NV 89703

Parcel is being offered for sale or lease. Neighboring parcel is also listed for sale or lease. Only two parcels at the Carson Tahoe Regional Medical Center Campus without restrictive CC&Rs.

Perfectly suited for pharmacy, physical therapy, laboratory, medical office, imaging center, surgery center, dialysis clinic or rehabilitation facility among many other uses. Can be subdivided. City pow...

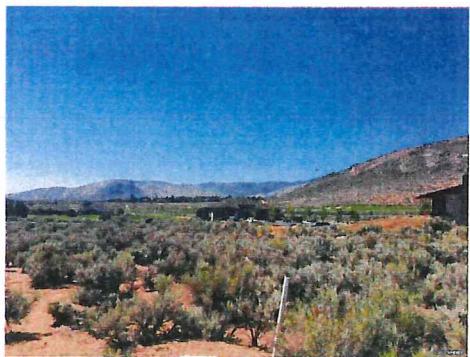
[Read More](#)

Listing Type: Vacant Land

Listing ID: 140012268

Lot Size: 1.38 acres

www.greatnevadahomes.com/homes/43647563



1393 Medical Parkway Carson City, NV 89703

Price: \$2,117,016 Status: Active Updated: 36 min ago MLS #: 140012269

0 BEDS	0 BATHS	0 ½ BATHS	2.43 ACRES
------------------	-------------------	---------------------	----------------------

Neighborhood: Carson N.W. Elementary Sch... Bordewich-Bray
 County: Carson Middle School: Carson
 Area: Carson N.W. High School: Carson

Property Description

Parcel is being offered for sale or lease. Neighboring parcel is also listed for sale or lease. Only two parcels at the Carson Tahoe Regional Medical Center Campus without restrictive CC&Rs. Perfectly suited for pharmacy, physical therapy, laboratory, medical office, imaging center, surgery center, dialysis clinic or rehabilitation facility among many other uses. Can be

Exterior Features

Access Public Access **Access Road** Dirt **Adjoins Street** Undeveloped **Acre** Corners Marked
 Partly Fencing None **Landscaped** None **Lot Improvements** Curb & Gutters Sidewalks
Outbuildings Yes **Surface Water** None **Topography** Upslope Combo/Varies Gentle View
 City/Golf Course/Mountain/Yes

Property Features

Crops None **Deed Restrictions** No **Documents On File** Legal Description **Aerial Photos**
Domestic Water City/County On Property **Well** On Property **Easements** None **Electricity**
 Yes On Property **Existing Sewer** Septic City/County On Property **Septic In Hoa** Y/N No Horses
Okay No **Special Condition Of Sale** None **Utilities At Site** Natural
 Gas/Electricity/Telephone/Underground Electricity Zoning Actual Retail Commercial



Listing provided courtesy of Hone Company. © 2013 of Northern Nevada Regional MLS. All Rights Reserved.



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Christianne O'Malley
 Realtor, e-PRO, CDPE, SFR
 Office: 775-881-8223



RE/MAX®
 Realty Affiliates
 Christianne O'Malley

Available for Sale or Ground Lease

**Two Parcels Totaling 3.81 Acres
Zoned: Retail Commercial**



\$ 20 per sq. ft. or \$3,319,272.00

1365 and 1393 Medical Parkway, Carson City, Nevada

APNs 007-531-06 & 007-531-05

ONLY TWO PARCELS AT THE CARSON TAHOE REGIONAL MEDICAL CENTER WITHOUT RESTRICTIVE HOSPITAL CC&RS.

Situated across the street from Carson Tahoe Regional Medical Center and adjacent to multiple medical office buildings, in the heart of the hospital campus, this property can be developed and is well suited for pharmacy, physical therapy, laboratory, medical office affiliation with other hospital groups such as Renown and

Barton, imaging center, surgery center, dialysis clinic or rehabilitation facility. The current zoning and lack of restrictive uses allow for many other potential uses as well.

Utilities at the site. Can be subdivided. Great visibility and access from both Medical Parkway and Vista Lane.



HONE COMPANY
COMMERCIAL REAL ESTATE

Vicki Hone (775)691-1912 vhone@honecompany.com

Broker/Owner⁵⁶

1365 and 1393 Medical Parkway, Carson City, Nevada



HONE COMPANY
COMMERCIAL REAL ESTATE

Vicki Hone (775)691-1912

vhone@honecompany.com

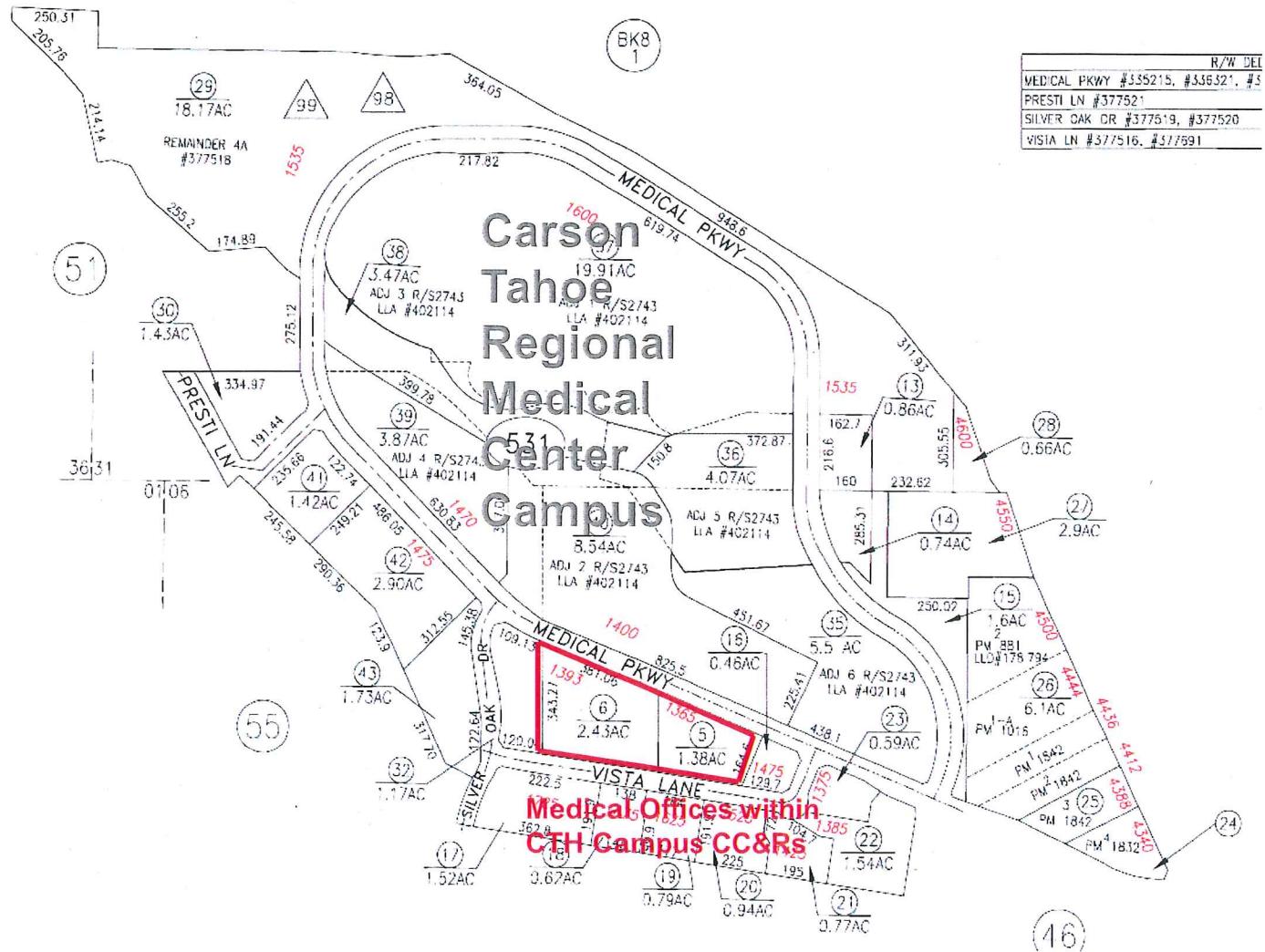
1365 and 1393 Medical Parkway, Carson City, Nevada



HONE COMPANY
COMMERCIAL REAL ESTATE

Vicki Hone (775)691-1912 vhone@honecompany.com

1365 and 1393 Medical Parkway, Carson City, Nevada

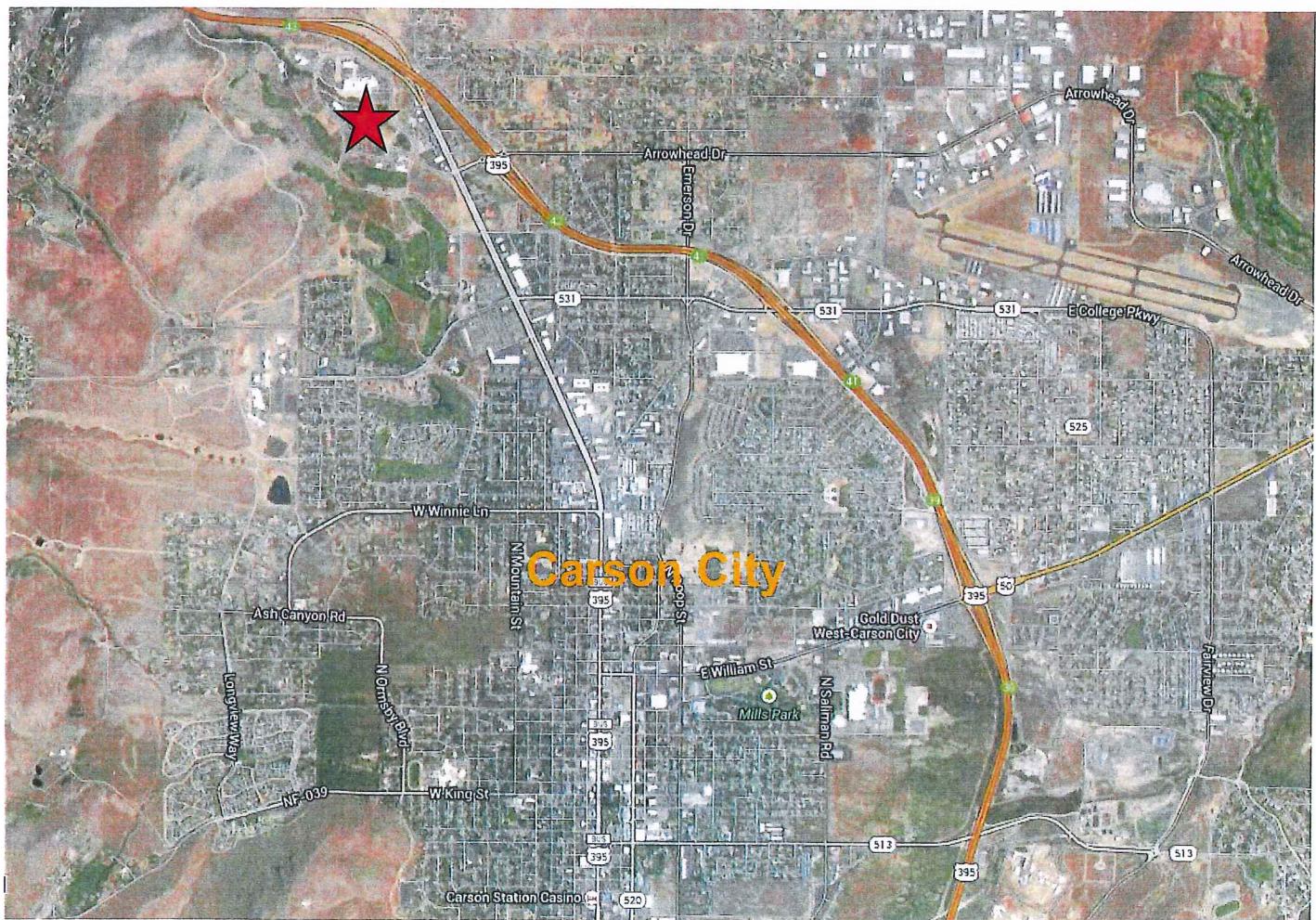


HONE COMPANY
 COMMERCIAL REAL ESTATE

Vicki Hone (775)691-1912

vhone@honecompany.com

1365 and 1393 Medical Parkway, Carson City, Nevada



Located one quarter mile from the 580 off ramp, 17 miles south of Reno, 27 miles east of Lake Tahoe and 17 miles north of downtown Minden, Nevada.

2.8 miles from the Carson City Airport.

Great truck access to North Carson Street and Highway 580.

Parcels can be accessed from both Medical Parkway and Vista Lane.



HONE COMPANY
COMMERCIAL REAL ESTATE

Vicki Hone (775)691-1912

vhone@honecompany.com

Exhibit E

CONTROL #

APPEAL CASE #

Carson City Board of Equalization

RECEIVED
JAN 13 2017

PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th of the year the appeal involves or valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply.

Please Print or Type:

Part A. PROPERTY OWNER/ PETITIONER INFORMATION

(Agent's Information to be completed in Part H)

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: JVRS Enterprises LLC					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Richard Sheldrew			TITLE General Manager		
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) PO Box 313			EMAIL ADDRESS: rsheldrew0825@charter.net		
CITY Minden	STATE NV	ZIP CODE 89423	DAYTIME PHONE 775 782 2367	ALTERNATE PHONE	FAX NUMBER 775 783 0826

Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

Sole Proprietorship Trust Corporation
 Limited Liability Company (LLC) General or Limited Partnership Government or Governmental Agency
 Other, please describe:

The organization described above was formed under the laws of the State of

NevadaThe organization described above is a non-profit organization. Yes No

Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: Additional information may be necessary.

Self Trustee of Trust Employee of Property Owner
 Co-owner, partner, managing member Officer of Company
 Employee or Officer of Management Company
 Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
 Other, please describe:

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS 1365	STREET/ROAD Medical Parkway	CITY (IF APPLICABLE) Carson	COUNTY Carson City
Purchase Price:		Purchase date:	

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) 007-531-05	ACCOUNT NUMBER
--	----------------

3. Does this appeal involve multiple parcels? Yes No

List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels:

Multiple parcel list is attached. 4. Check Property Use Type:

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input checked="" type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

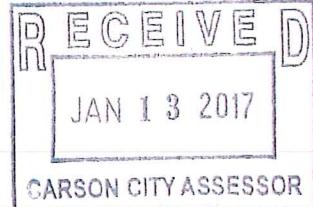
5. Check Year and Roll Type of Assessment being appealed:

<input checked="" type="checkbox"/> 2017-2018 Secured Roll	<input checked="" type="checkbox"/> 2016-2017 Unsecured Roll	<input type="checkbox"/> 2016-2017 Supplemental Roll
--	--	--

Part E. VALUE OF PROPERTY

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land	\$781,467	Previous Year of \$115,200
Buildings		
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total		



Part F. TYPE OF APPEAL

Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

- NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed, and I have attached the proof showing the owner, location, description and the taxable value of the undervalued property.
- NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.
- NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW, OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED).

See Attachment 1

VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part H below is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part H

Richard J Sheldrew
Petitioner Signature

JFB, Karen Winters
Title

Karen Winters
Print Name of Signatory

1-13-17
Date

Part H. AUTHORIZATION OF AGENT

Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the County Board.

I hereby authorize the agent whose name and contact information appears below to file a petition to the County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT:	Judy Sheldrew		TITLE	Attorney							
AUTHORIZED AGENT COMPANY, IF APPLICABLE:	Law Firm of Karen Winters										
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX):	PO Box 1987										
CITY	Minden	STATE	NV	ZIP CODE	89423	DAYTIME PHONE	775 782 9973	ALTERNATE PHONE		FAX NUMBER	775 782 6932

Authorized Agent must check each applicable statement and sign below.

- I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.
- I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am in the Agent Authorization Form to be separately submitted.

Judy M Sheldrew
Authorized Agent Signature

Attorney

Title

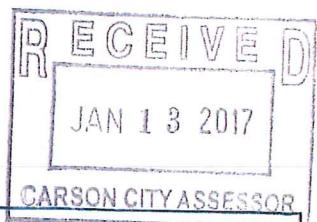
Judy Sheldrew
Print Name of Signatory

1-13-17
Date

- I hereby withdraw my appeal to the County Board of Equalization.

Signature of Owner or Authorized Agent/Attorney

Date



Carson City Board of Equalization

Agent Authorization Form

If you have questions about this form or the appeal process, please call: (775) 887-2130
Please Print or Type:

Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: JVRS Enterprises LLC					
NAME OF PERSON GRANTING AUTHORITY TO AGENT(IF DIFFERENT THAN PROPERTY OWNER): Richard Sheldrew				TITLE General Manager	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) PO Box 313				EMAIL ADDRESS: rsheldrew0825@charter.net	
CITY Minden	STATE NV	ZIP CODE 89423	DAYTIME PHONE 775 782 2367	ALTERNATE PHONE	FAX NUMBER 775 783 0826

Part B. PROPERTY OWNER INFORMATION

Check organization type which best describes the Property Owner if not a natural person: Natural persons may skip Part B.

Sole Proprietorship Trust Corporation
 Limited Liability Company (LLC) General or Limited Partnership Government or Governmental Agency
 Other, please describe: _____

The organization described above was formed under the laws of the State of **Nevada**

The organization described above is a non-profit organization. Yes No

Part C. RELATIONSHIP OF PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER

Check box which best describes the relationship of Petitioner to Property Owner: Additional information may be necessary.

Self Trustee of Trust Employee of Property Owner
 Co-owner, partner, managing member Officer of Company
 Employee or Officer of Management Company
 Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
 Other, please describe: _____

Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION:

Enter Applicable Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) 007-531-05	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER
---	----------------	--------------------------------

Multiple parcel list attached. (Use letter-size paper)

Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED:

<input checked="" type="checkbox"/> 2017-2018 Secured Roll	<input checked="" type="checkbox"/> 2016-2017 Unsecured Roll	<input type="checkbox"/> 2016-2017 Supplemental Roll
--	--	--

Other years being appealed:

Be prepared to cite the legal authority, if any, that permits the County Board to consider appeals of taxable value from prior years.

For office use only

RECEIVED
JAN 13 2017
CARSON CITY ASSESSOR

Part F. AUTHORIZATION OF AGENT

I hereby authorize the agent whose name and contact information appears below to file a petition to the **Carson City** Board of Equalization and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.

I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the **Carson City** Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of this document.

List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: Judy Sheldrew	TITLE: Attorney				
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Law Firm of Karen Winters	EMAIL ADDRESS: jsheldrew@nevada-law.us				
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) PO Box 1987					
CITY Minden	STATE NV	ZIP CODE 89423	DAYTIME PHONE 775 782 5933	ALTERNATE PHONE	FAX NUMBER 775-782-6932

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.


Authorized Agent Signature


Title


Date

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT:	TITLE:				
AUTHORIZED AGENT COMPANY, IF APPLICABLE:	EMAIL ADDRESS:				
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

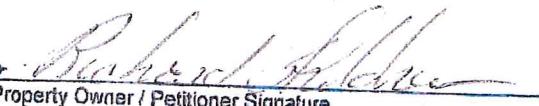

Authorized Agent Signature

Title

Date

VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.


Property Owner / Petitioner Signature

Title

General Manager


Date

APPELLANT EVIDENCE

Statement to Board of Equalization

Reference JVRS Appeal

I am protesting the 1,000 percent increase in the assessed valuation for Parcel No. 7-531-05. This assessment increase is the result of a factual error that has not been corrected by the Assessor, despite my attempts to bring it to his attention, as evidenced by the correspondence attached hereto. The Assessor appraised the parcel based upon his mistaken assumption that it is vacant land. It is not, in that the parcel has a septic system improvement on it which services a single family resident located on an adjacent parcel, which is also owned by my family's limited liability company.

In a good faith effort to resolve this issue, I uncovered the septic system after my initial meeting in July with the Assessor to show both functionality and its location. The Assessor stated in a letter on November 7, 2017 "I was unable to find any evidence of a septic system on 007-531-05." The Assessor further stated that "The Department (reference to the Nevada Department of Taxation) doesn't believe that the improvement is significant enough to justify the same valuation as the adjacent improved parcel".

This resulted in the requirement to retain an Attorney to challenge these statements.

Based on an inspection requested by the Assessor, I showed Mr. Dustin Booth of the Carson City Health Department that a septic system does exist.

The Assessor did not provide the requested information for a law or administrative code section where an improvement must meet some standard of significance to qualify for an improvement for which my Attorney asked. As she pointed out, the Assessors own records show that his office classifies septic systems as improvements.

I also point out that in his latest response the Assessor provided an aerial photograph of the site of the head end of the septic system that he claims is close to the western lot line of APN 7-531-05, but then claims he is unable to verify this because there are no public records. He then claims that "because the septic tank is located on the same parcel as the residences, we believe the parcel information is accurate."

These statements are once again factually incorrect. The Assessors attached aerial photograph shows the head end of the septic or entrance to the tanks right on the parcel border. The tanks are approximately 12 feet in length and connected through 8 feet of sewer line where connections are made to the perforated piping in the leach fields that extend another 30 feet. The visual inspection confirms that this improvement extends eastward or normal to the parcel line. This places the end of the septic system approximately 48 feet onto APN 007-531-05 from the Assessors identification of the head end or entrance of the septic that the Assessor originally claimed didn't exist when he assessed the property.

I am requesting the Board to acknowledge that there is an improvement on APN 007-531-05 which is connected to sewer lines running to a single family residence on APN 007-531-06. As such, the parcels function together as a single parcel and should be assessed on the same basis per NRS 361.227(2)(a). APN 007-531-05 should also be assessed based on the improvements there on.

September 24, 2016

Carson City Assessor's Office
Dave Dawley, Assessor
City Hall/201 N. Carson Street, Suite 6
Carson City, NV 89701

RE: Appraisal of Parcel Number: 007-531-05

Dear Mr. Dawley,

I would again like to thank you for your time as well as Don Massow's time in discussing the increase of property taxes from \$857.09 in 2015 to \$9,064.20 for 2016. My understanding of the issues surrounding this increase of over a 1000 % is due to the property being reassessed and being considered vacant. If I understood correctly, you mentioned that you are required by law to follow NRS 361 in determining the taxable value of land, and that NRS 361.227(1.)(a)(1) was utilized as justification for this reassessment. It was also explained to me that the adjoining parcel was assessed differently since it has improvements.

In our meeting I mentioned that the parcel that was reassessed has a septic system which is attached to the structure that is on Parcel 007-531-06 and if this should affect the reassessment mythology. You mentioned that you were unaware of this improvement.

Since our meeting I have looked into this issue and note the following:

1. Parcel 007-531-05 does have a septic system to include holding tanks and leach fields that attach to the residence on APN 007-531-06.
2. This septic system on APN 007-531-05 was designed, permitted and inspected by Carson City when the Residence on APN 007-531-06 was constructed. This was done in accordance with local building codes governing the design, permitting and inspection of the septic system improvements to include holding tanks and leach fields. These guidelines can be found under Carson City Code 12.05
3. It is my understanding that improvements which are permitted and inspected by Carson City are forwarded to your office for assessment purposes.

While I cannot explain why your office does not have this information, the assessment should have been based on NRS 361.227(1.)(a)(2) not NRS 361.227(1.)(a) (1.) as reflected in all previous tax history of this parcel.

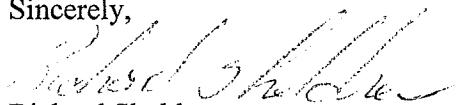
In review of NRS governing taxable values I would also note that NRS 361.227(2) (a) also appears to apply. This section mentions that the unit of appraisal must be a single parcel unless the location of the improvements causes two or more parcels to function as a single parcel. The improvement on APN 007-531-06 (residence) cannot function by

itself unless it utilizes the septic system and associated leach fields located on APN 007-531-05.

With the understanding that your office should have information regarding the permitted improvements on this Parcel, I request the valuation be corrected based on statutes previously cited

Thank you for your time in this matter and if needed, I can be contacted at 775 721 3010.

Sincerely,



Richard Sheldrew,
Manager JVRS Enterprises.



CARSON CITY, NEVADA

CONSOLIDATED MUNICIPALITY AND STATE CAPITAL

November 7, 2016

Mr. Richard Sheldrew,
P O Box 313
Minden, NV 89423

RE: Letter dated September 24, 2016

Dear Mr. Sheldrew,

I am in receipt of your letter regarding the taxation of your two parcels in Carson City.

Your understanding of the increase of the assessment is correct. Improved parcels must be valued as to the use of the property and vacant property must be valued based on the highest and best use of that property. The highest and best use of parcel number 007-531-05, 1365 Medical Pkwy is commercial. The previous parcel number for this parcel was 008-055-02.

In your letter, you stated that there is a septic on 007-531-05 which is being used by the neighboring parcel 007-531-06 (previous parcel number 008-055-01), therefore, the parcels should both be taxed as residential. In researching this through the Planning Department, Health Department and the Building Department, I found a copy of the building record that shows a "septic" was placed on 007-531-06 in 1981 (attachment 1). I was unable to find any evidence of a septic system on 007-531-05. If in fact the system is on this parcel, and is a functioning system, then possibly a dye test could be performed by a septic pumping company to confirm.

In addition, after speaking with the Nevada Department of Taxation, we do not believe that NRS 361.227 (1) (a) is appropriate. If there is a septic system on this parcel, the Department doesn't believe that the improvement is significant enough to justify the same valuation as the adjacent improved parcel. The locations of sewer lines located on both the northern boundary and the southern boundary of the parcel does not cause the two parcels to function as a single parcel. The Department also stated that the owner should appeal any valuation issues with the County Board of Equalization.

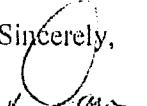
Due to the fact that the septic permit was issued for 007-531-06 and the locations of the city sewer lines, we will be valuing parcel 007-531-05 at the highest and best use, which is commercial.

DAVID A. DAWLEY - CARSON CITY ASSESSOR

201 North Carson Street, Suite 6 • 89701 • (775) 887-2130 • (775) 887-2139
Hearing Impaired use: 711

The Assessor's Office will be sending out the required assessment notices the week of November 21, 2016. If you do not agree with this determination or the value that was placed on this parcel, your next step would be to appeal this to the County Board of Equalization. We will have the forms available after November 21st. The deadline to file the appeal form is January 16th, 2017.

Sincerely,

A handwritten signature in black ink, appearing to read "Dave Dawley".

Dave Dawley
Carson City Assessor

BUILDING RECORD

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Zone & District _____

Street Address: 1751 Eagle Valley Ranch Rd.

2015

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కృష్ణాజీవి ప్రాణిమాట్లాచ

Auguster's Parcel No

8-053-01

Decomposers

504 + 420 basement

No. 530445

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Fate Zara 130

CLAY WATER

WE L

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1878. May 16. 1617

EE-EN - STEWART & STILES - 1910-1911 - 28TH AND 29TH FEBRUARY

90°-10° = your tolerance of 80° KEL (in space)

Exhibit F

**In the Matter of the
Petition for Review of Assessed Valuation**

NOTICE OF DECISION

Appearances:

Assessor Dave Dawley and Property Appraiser Donald Massow appeared on behalf of the Carson City Assessor's Office.

Petitioner Richard Sheldrew and Attorney Judy Sheldrew appeared on behalf of JVRS Enterprises LLC.

Summary:

The Petition for Review of Assessed Valuation on the above-referenced property was heard by the Carson City Board of Equalization on February 14, 2017, after proper notice of the hearing was provided to the Petitioner.

The subject property is a 1.38-acre vacant, retail commercial zoned property.

The Assessor's Office established the property's 2017 / 18 taxable land value at \$931,751, and the improvements at \$0, for a total taxable value of \$931,751.

During the Assessor's Office September 2015 land value analysis for the 2016 / 17 fiscal year, it was discovered that parcel number 007-531-05 was under-assessed as a residential property while the highest and best use, based on the current zoning, is retail commercial.

Having considered all of the evidence presented, including documents and testimony pertinent to the Petition, and in accordance with NRS 361.227, the Carson City Board of Equalization hereby makes the following Findings of Fact and Decision.

FINDINGS OF FACT

1) The Carson City Board of Equalization is an administrative body created by NRS 361.340.

2) The Carson City Board of Equalization is mandated to hear all appeals of property tax assessments, pursuant to NRS 361.345.

3) The Petitioner and the Assessor were given adequate, proper, and legal notice of the time and place of the hearing before the Carson City Board of Equalization. The hearing was properly noticed pursuant to the Nevada Open Meeting Law, NRS 241.020(2) and (3).

4) The Assessor's Office follows a procedure to establish a property's estimated market value by determining highest and best use. The publication entitled, *Property Assessment Valuation by the International Association of Assessing Officers*, defines highest and best use as follows: "... that which will generate the highest net return to the property over a period of time. Highest and best use is the interrelationship among the basic appraisal principles of value." Once the Assessor's Office researched and determined the taxable value was not over market value, current market evidence was used in the time frame allowed by NAC 361.1182(3)(b).

5) The subject land value was determined by sales and market analysis. There are no improvements on the subject parcel and, therefore, no improvement value was determined.

6) The Petition for Review of Assessed Valuation asserts that a septic system is located on the property and, therefore, the property should be valued as a single-family residential lot. Assessor's Office staff was unable to verify the location of the septic system. Assessor's Office staff believes that, if there is a septic system on parcel number 007-531-05, it does not meet the definition found in NAC 361.113.

7) Petitioner Richard Sheldrew applied for a zoning map amendment on February 17, 2011. The application was approved by the Carson City Board of Supervisors, and made effective by ordinance as of May 8, 2011. Petitioner Sheldrew currently has the parcel listed for sale or lease as a vacant retail commercial property.

8) As a result of detailed review, the Assessor's Office found that the 2017 / 18 land valuation for the subject parcel was slightly overvalued. The Assessor's Office recommended reducing the total taxable value of parcel number 007-531-05 from \$931,751 to \$828,000.

///

///

DECISION

- 1) The Petition for Review of Assessed Valuation was properly agendized, and the Carson City Board of Equalization has jurisdiction to determine this matter.
- 2) The property owner and the Assessor are subject to the jurisdiction of the Carson City Board of Equalization.
- 3) Based on the testimony and evidence presented at the time of the hearing, the Carson City Board of Equalization took action to reduce the taxable value of parcel number 007-531-05 from \$931,751 to \$793,500 based on the \$575,000 per-acre price.

DATED this 7th day of March, 2017.



JED BLOCK, Chair
Carson City Board of Equalization

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Carson City Clerk's Office and that on this 7th day of March, 2017, I served the foregoing Notice of Decision by placing a true and correct copy of the same in the United States mail, postage fully prepaid thereon, and properly addressed to:

Richard Sheldrew
JVRS Enterprises LLC
Post Office Box 313
Minden, Nevada 89423

and via interoffice mail to:

Dave Dawley
Carson City Assessor
201 North Carson Street, Suite 6
Carson City, Nevada 89701



KATHLEEN M. KING

Exhibit G

In The Matter Of:
Department of Taxation
State Board of Equalization

Transcript of Proceedings
August 28, 2017

Capitol Reporters
208 N. Curry Street

Carson City, Nevada 89703

1

2 STATE OF NEVADA

3

DEPARTMENT OF TAXATION

4

STATE BOARD OF EQUALIZATION

5

6

7

TRANSCRIPT OF PROCEEDINGS

8

PUBLIC MEETING

9

MONDAY, AUGUST 28, 2017

10

11

12

THE BOARD:

DENNIS MESERVY, Chairman
ROBERT SCHIFFMACHER, Member
AL PLANK, Member
KEITH HARPER, Member
BENJAMIN JOHNSON, Member

15

16

FOR THE BOARD:

MICHELLE BRIGGS, ESQ.
Senior Deputy Attorney General

17

18

FOR THE DEPARTMENT:

HEATHER DRAKE,
Deputy Executive Director,
Department of Taxation
ANITA MOORE,
Program Officer and Coordinator

19

20

21

22

REPORTED BY:

CAPITOL REPORTERS
BY: CHRISTY Y. JOYCE, CCR
Nevada CCR #625
123 W. Nye Lane Suite 107
Carson City, Nevada 89706
(775) 882-5322

23

24

25

CAPITOL REPORTERS (775) 882-5322

AGENDA/INDEX

2	AGENDA ITEM	PAGE
3	A - Opening remarks; introduction of members	3
4	B - Public comment	4
5	C - For Possible action: Direct appeals of	5
6	real property pursuant to NRS 361.360(3),	
7	Tax year 2016-17, unsecured roll	
8	D - For possible action: Recommendations by the	31
9	secretary to dismiss taxpayers appeals pursuant	
10	to NAC 361.7014	
11	E - For possible action: Review of petition from	35
12	Elko County Board of Equalization/Elko County	
13	Assessor for approval to adopt more detailed	
14	Rules of Procedure pursuant to NAC 361.622	
15	F - For possible action: Recommendations by the	42
16	secretary to dismiss taxpayers' appeals pursuant	
17	to NAC 361.7014	
18	G - For possible action: Appeals from action of	54
19	a County Board of Equalization pursuant to	
20	NRS 361.400, tax year 2017-2018 secured roll	
21	H - For possible action: Appeals from action of	127
22	a County Board of Equalization pursuant to	
23	NRS 361.400, tax year 2017-2018 secured roll	
24	I - For possible action: Direct appeals pursuant	205
25	to NRS 361.403, tax year 2017-18,	
26	centrally-assessed roll	
27	J - For possible action: Direct appeals of the	234
28	property of a mine, tax year 2016-2017,	
29	unsecured roll, 2016-2017 net proceeds roll	

CAPITOL REPORTERS (775) 882-5322

MONDAY, AUGUST 28, 2017, 1:31 P.M.

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3 CHAIRMAN MESERVY: We're back at it. We're going
4 to ask Heather to call the next case. And it looks like we
5 are going to get someone on the phone; is that correct? Oh,
6 okay. So they're just attending. I'm sorry. I apologize.
7 I just saw something about that. Okay. So, Heather, please
8 call the next case.

9 MS. DRAKE: The next case is 17-135, JVRS
10 Enterprises. The property is residential. And the
11 respondent is the Carson City assessor. And these are
12 under -- These next three are under Item H, which is appeals
13 from the action of the County Board of Equalization pursuant
14 to NRS 361.400, and it's the 2017-18 secured roll.

15 CHAIRMAN MESERVY: Mr. Johnson wants to say
16 something.

17 MEMBER JOHNSON: Here I just want to disclose
18 that after -- on April 10th I got a phone call from Roy
19 Simmons, who I believe is on the Carson City Board of
20 Equalization. He wanted to discuss something relative to
21 this case. I told him I didn't think I could do that. I
22 reached out to Dawn Buoncristiani, who was our legal counsel
23 at that time, and she said, no, you can't. And I never heard
24 back from him. But I did get a phone call. I don't know
25 what he wanted to discuss. That doesn't affect me in any
CAPITOL REPORTERS (775) 882-5322

1 way, but I wanted to disclose that to you guys.

2 CHAIRMAN MESERVY: And then apparently we have
3 some new evidence. And I guess we need to know whether both
4 parties agrees to that new evidence or not. Obviously you
5 want to give it. Have you seen that new evidence?

6 MR. MASSOW: I have seen the evidence.

7 CHAIRMAN MESERVY: Why don't you state your name,
8 by the way.

9 MR. MASSOW: Donald Massow, Carson City
10 Assessor's Office.

11 CHAIRMAN MESERVY: So are you -- do you want to
12 admit it or not?

13 MR. MASSOW: Yes, please admit it.

14 CHAIRMAN MESERVY: Okay. Then we won't have
15 to -- So we won't have to state the law on that. So we'll
16 ask if our board wants to admit it. If they do, then -- So
17 I'm looking for a motion.

18 MEMBER HARPER: I make a motion in Case 17-135 to
19 admit the new evidence.

20 MEMBER PLANK: Second.

21 CHAIRMAN MESERVY: All in favor.

22 (The vote was unanimously in favor of the motion)

23 CHAIRMAN MESERVY: Any opposed? It looks like it
24 passed.

25 So without even knowing what the new evidence, I
CAPITOL REPORTERS (775) 882-5322

1 should have asked what it is. But maybe you can state what
2 that new evidence is while you present yourselves and state
3 your names and then you have 15 minutes and you can tell us
4 about that new evidence. First -- I apologize. We need to
5 identify the property first.

6 MR. MASSOW: Thank you, Chairman. Donald Massow,
7 Carson City Assessor's Office. The parcel -- The parcel in
8 question is 1365 Medical Parkway in Carson City, Nevada. The
9 APN is 00753105.

10 CHAIRMAN MESERVY: Now please present your case.
11 But state your names, please.

12 MS. SHELDREW: Thank you. My name is Judy
13 Sheldrew. I'm representing JVRS Enterprises, LLC. With me
14 today is Richard Sheldrew, who is the managing member of the
15 LLC. Mr. -- Oh, if you want me to address the new evidence
16 first, Mr. Chairman. The new evidence is a letter from a
17 land surveyor that indicates that the septic system in
18 question on the subject parcel is indeed located on the
19 subject parcel. This was an issue before the County Board of
20 Equalization.

21 He has prepared a geotechnical on survey work on
22 the parcel because he's working with a client that is
23 interested in purchasing the property and had discovered that
24 there was the septic system improvement and wrote the letter
25 to Mr. Sheldrew identifying that it was indeed on the parcel
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1 that is in question.

2 CHAIRMAN MESERVY: Thank you. Go ahead and
3 proceed with your case.

4 MS. SHELDREW: Thank you very much.

5 Mr. Sheldrew's family owns two adjoining parcels near the
6 Carson-Tahoe Hospital medical campus, which are the parcel
7 that was just listed by Mr. Massow and parcel APN 00653106,
8 and we'll refer to that probably as parcel 06 or the
9 adjoining parcel for purposes of this presentation.

10 These parcels were used to support two single
11 family residences that were built by the family in the early
12 1950s and 1960s.

13 In 2004, the Carson City master plan was changed,
14 which resulted in both parcels and all surrounding parcels
15 being rezoned from residential to commercial to support the
16 development of a medical campus. However, Mr. Sheldrew and
17 his family continued to use the parcels for single family
18 residential purposes.

19 We're here today to appeal the Carson City Board
20 of Equalization decision that's listed on -- in your packet
21 on SBE 26. That concludes that there are no improvements on
22 the subject parcel. That's parcel 05 in Carson City. That
23 the Carson City assessor's office could not verify the
24 location of a septic system on that parcel land. And even if
25 there was a septic system on the parcel it does not meet the
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1 definition of improved land as set forth in NAC 361.113.

2 As a result, they concluded that the parcel is
3 vacant land and they assessed it as retail commercial with a
4 significant increase in assessed valuation over what it was
5 assessed prior to that point.

6 The decision of the board of equalization raises
7 really three issues that we want to bring to your attention.
8 The first question, or three issue first question, is, is
9 there an improvement on the subject parcel. First of all, we
10 have had a dispute about whether septic systems are
11 improvements. NAC 361.1133, which is included in your packet
12 at SBE 55, defines improvement as any building, fixture, or
13 other structure erected upon or affixed to the land. And it
14 borrows from NRS 361.035, which is in your packet at SBE 56,
15 some examples of improvements such as fences, ditches, and
16 other erections.

17 Land is defined under NAC 361.1141, which is in
18 your packet on page SBE 55, to mean that portion of real
19 property including everything under the surface to the apex
20 at the center of the earth. Therefore, structures
21 constructed or affixed to the land, under the land, do
22 constitute improvements under the definitions in the NAC and
23 the NRS.

24 The Carson City assessor cannot dispute, although
25 they have, that septic systems are improvements, because they
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1 included them on his improvement list for the adjoining
2 parcel, which is parcel 06. And we have examples of his list
3 of improvements in SBE 58 through 62 in your packet. You'll
4 see on page SBE 58 that there are two septic systems listed
5 on parcel 06, even though on parcel 06 there are not two
6 septic systems. There's only one. The other one is on the
7 subject parcel, the parcel that's the point of our appeal.

8 The next question that was raised by what the
9 board of equalization did is to raise the question of whether
10 the location of the improvement on the parcel, the subject
11 parcel, can be verified. There is a septic system on the
12 subject parcel.

13 Mr. Sheldrew prepared three engineering
14 verifications to show that the septic system is on the
15 subject parcel. Those are included in SBE 8 through 12. But
16 you can relax. I'm not going to make him walk you through
17 those. Because we were saved. It's not necessary for him to
18 do that because of the new evidence included on SBE 2, a
19 letter from the land surveyor that indicated indeed that
20 there is a septic system on parcel 05. If you want to look
21 at that, that is in the new evidence, and that was signed by
22 James William Johnson from Tim Milton Construction, LLC.

23 And the third question is if the evidence shows
24 that there is a septic system on the parcel and that a septic
25 system is indeed an improvement, does it meet the definition
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1 of improved land set forth in NAC 361.113? NAC 361.113 is
2 included in your packet and it's shown at SBE 55. It defines
3 improved land as land on which there is any improvement
4 sufficient to allow the identification of or establish the
5 current actual use.

6 The septic system on the subject parcel is
7 connected via a sewer line that crosses the parcel boundaries
8 to one of two family dwellings located on the adjoining
9 parcel. And if you would like to see that, this is
10 demonstrated in SBE 83 there's an aerial photo that shows the
11 residence that it is attached to.

12 We superimposed where the septic system is. But
13 this shows the house. And it is on the adjoining parcel to
14 which the septic -- which the septic system serves. And this
15 house was built, as I said, earlier in the 1960s.

16 It is the location of the septic system
17 improvement on the subject parcel that causes the subject
18 parcel and the adjoining parcel to function as a single
19 parcel with a single family residence, which is how the
20 parcels are used, as single family residences.

21 Until the 2016-17 tax year, both parcels were
22 assessed as single family residences. That changed in
23 2016-17.

24 I would point out that NRS 361.277(2)a, which is
25 shown on SBE 64 through 66 of your packet, allows two parcels
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1 to be appraised as one when the location of improvements
2 causes them to function as a single parcel such as they are
3 in this case.

4 JVRS Enterprises, LLC, is requesting -- is
5 pointing out and hopes that the board agrees with this that
6 the assessor's parcel records are incorrect in that they show
7 the two septic systems on the adjoining parcel and none on
8 the current parcel or the subject parcel, which has resulted
9 in it being classified as vacant and then therefore assessed
10 as retail commercial. This has resulted in a significant
11 overassessment of the subject parcel as vacant land, which we
12 hope that we can rectify with the board today.

13 As shown in Mr. Sheldrew's appeal statement, he
14 made numerous attempts to have the assessor correct the
15 errors that led to the overassessment which are required in
16 the state's procedures before you even come to the board of
17 equalization. However, we were repeatedly told you have to
18 go to the board of equalization, both the county and state,
19 to get this rectified.

20 The assessor has steadfastly refused to correct
21 his error, as he's required to do by NRS 361.768. That is
22 shown in the record on SBE 44 and the appeal procedures that
23 are required by the State.

24 We're asking that the State Board of Equalization
25 reverse the decision of the County Board of Equalization and
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1 direct the Carson City assessor to correct the factual error
2 with respect to location of the septic system on the
3 residential property and find that the location of the
4 improvement on the subject parcel causes the subject parcel
5 and the adjoining parcel to function as one parcel,
6 assessment of single family residences, and instruct the
7 assessor to report the error to the board of county
8 commissioners and make the necessary adjustments to the --
9 for refunds on the secured tax roll and any other years that
10 may have been affected. Thank you.

11 CHAIRMAN MESERVY: Thank you. I hope I can
12 remember all those things that you just mentioned there at
13 the end.

14 MS. SHELDREW: If you need help, ask me. I'll
15 redirect you.

16 CHAIRMAN MESERVY: You went fast on those.

17 Any questions?

18 MEMBER JOHNSON: I think hearing from the
19 assessor's office would be helpful for me and then come back.
20 I will have questions for you. But I want to hear the
21 assessor's comments first.

22 CHAIRMAN MESERVY: Any other questions?

23 Okay. Time for you.

24 MR. MASSOW: Donald Massow, Carson City
25 Assessor's Office. So this all started when we did a
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1 reappraisal. We do a reappraisal every five years for the
2 community. And it just so happens that we were reappraising
3 this part of the community. I come across a zoning change on
4 the subject parcel, 00753105, identified as retail
5 commercial. And we had it listed as residential, single
6 family residence.

7 Upon further investigation, we found there was a
8 zoning map amendment in 2011, which, unfortunately, the
9 communication between planning and the Carson City Assessor's
10 Office had a little gap in it and we have since resolved that
11 issue. But we were not notified that it had changed in 2011.

12 So, of course, being an appraiser, we looked at
13 the parcel and it looks vacant to us. And based on our
14 observations, it did not appear that there was anything on
15 the parcel.

16 So, typical with our process, we look at the
17 parcel, we determine its highest and best use. We use market
18 approach and sales comparison approach and the cost approach
19 to determine the current market value at its highest and best
20 use at the assessor's office. We did that. We reassessed
21 the property. We changed our documentation inside the
22 assessor's office to reflect that it is retail commercial and
23 that's how we made our determination.

24 CHAIRMAN MESERVY: So with their new evidence
25 where would you go from there?

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1 MR. MASSOW: Well, so our new evidence -- what
2 our new evidence identifies is actual use, intended actual
3 use of the parcel. And I can elaborate on that if you'd like
4 me to.

5 CHAIRMAN MESERVY: Please do.

6 MEMBER JOHNSON: I think Dave wants to speak at
7 some point.

8 MR. MASSOW: Would you like to go first?

9 MR. DAWLEY: No.

10 MR. MASSOW: So pardon me one moment.

11 MR. DAWLEY: Sorry about that. Dave Dawley,
12 Carson City Assessor's Office.

13 (The court reporter interrupts).

14 MR. DAWLEY: Dawley, D-a-w-l-e-y. So what
15 happened again, as Mr. Massow was saying, in 2011,
16 Mr. Sheldrew requested an actual change of the zoning from
17 residential to commercial. It was granted. We did not
18 know -- We did not get that notification until -- We did not
19 actually correct our records until 2015. So the change of
20 the value itself, they did not get a value increase in 2011
21 when they should have.

22 The issue is the fact that there is a septic. We
23 understand there's a septic there. But the septic is on the
24 property line. We have pictures of a man hole and the man
25 hole -- or the cover of the septic itself is all we have. We
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1 don't see what's underneath it. So we don't know actually
2 how much of the property itself or how much of the septic is
3 located on five, how much of it is located on six. It's my
4 understanding that the leach lines are on parcel number --
5 are on parcel number five, the parcel in question.

6 So with that, we're not going to split the cost
7 of that septic amongst those two units. And so what we did
8 is we said, okay, the property that is benefitting from this
9 particular septic is parcel number six, so that's why we
10 added it to parcel number six. This parcel is in escrow.
11 It's supposed to be -- My understanding it was supposed to
12 close last Tuesday. It is going to be a commercial property.
13 And the intent always was to make it a commercial property.
14 So, therefore, we believe that a residential value on this
15 property is incorrect and it should be valued as a commercial
16 property.

17 CHAIRMAN MESERVY: You sound like you introduced
18 the subsequent information. But it might be beneficial. So
19 questions.

20 MEMBER JOHNSON: So help me here, and I just want
21 to make sure I understand. In any way does the improvement
22 on the parcel mean you should ignore the current zoning,
23 the --

24 MEMBER SCHIFFMACHER: Current use.

25 MEMBER JOHNSON: Current use of it. Does that
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1 mean you should ignore the zoning? I want to get to the
2 bottom of that.

3 MR. MASSOW: So the question that I have is if
4 you have 20 feet of the leach line on this one parcel or one
5 foot of the leach line on this parcel, does that whole entire
6 parcel receive a residential valuation even though it's zoned
7 commercial? Or is that just an encroachment? That's the
8 question that we have.

9 MEMBER JOHNSON: It was the petitioner that
10 requested the zoning change in 2011?

11 MR. MASSOW: That's correct.

12 CHAIRMAN MESERVY: Mr. Schiffmacher, do you have
13 anything you wanted to say?

14 MEMBER SCHIFFMACHER: Yeah. The concern I have
15 as I look at the listing package, which is part of the
16 original record, and the petitioner's allegation is that this
17 is -- value and use should be as a portion of the residential
18 parcel. The question I have for the petitioner is what
19 happens to the parcel that's not been appealed, is that 06,
20 when 05 sells? Does that render that parcel unusable? How
21 is this overlapping use reconciled?

22 MS. SHELDREW: Mr. Sheldrew will answer that
23 question.

24 MR. SHELDREW: Mr. Chairman, Richard Sheldrew,
25 manager of JVRS Enterprises. There were two issues, I
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1 believe, by the record. And the issue was that there was an
2 improvement on the parcel. Not that we were encroaching on
3 it. We improved on that.

4 Now, in response to your question directly, I own
5 both parcels as it stands at this very moment, okay. With
6 that said, I, as the property owner, can certainly sell one
7 of the parcels. I will then be left with obviously an
8 economic decision. I either request an easement to use it, I
9 either abandon the house, or I connect to the city sewer
10 system. But that's an option and choice that I, the property
11 owner, have to make.

12 But as it stands right now, I utilize that
13 improvement on the parcel and the two have to operate
14 concurrently for it to function.

15 MS. SHELDREW: And to follow up, the parcel, the
16 adjacent parcel, will continue to function as a single family
17 residential parcel. There are two residences on there. The
18 question is what he's going to do for sewer system if and
19 when he sells the subject parcel.

20 MEMBER SCHIFFMACHER: That's exactly the
21 question. And so the question then arises, does that, you
22 know, hypothetically the parcel, 05, sells, the septic system
23 remains in place, development is delayed for some reason,
24 does that parcel remain a residential parcel even though the
25 buyer may have paid your asking price of three and a half
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1 million dollars or whatever -- I can't remember exactly what
2 the asking price is. But does that septic system have kind
3 of a residual impact on its value and use in to the future?
4 Or is it incidental to the highest and best use, which
5 appears to be commercial?

6 MR. SHELDREW: Assuming that once I sell it
7 that's an issue with the new owner and the city. And let's
8 face it, I'm surrounded by medical facilities. We know
9 what's going on out there. It's common sense that I've gone
10 from what used to be two houses with nothing around it to an
11 entire hospital campus. I will not lie. It's been a
12 blessing in some cases. But at this point in time, watching
13 my taxes go from \$870 to 9,000 is quite a hit to me,
14 especially given that the laws are, in my viewpoint, are in
15 my favor showing that I have an improvement, that the
16 improvement has to support the house and therefore the
17 parcels have to work concurrently. That's present condition.

18 If the property sells, at that point in time
19 that's something the new owner will no doubt take the septic
20 system out is what I expect will happen, or in most cases
21 what they do is fill them in anymore and if it's a parking
22 area pave over it. Does that answer the question?

23 MEMBER SCHIFFMACHER: It does. You know, it
24 provides an answer. It stills leaves me in the quandary as
25 to how long this relatively minor improvement will impact the
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1 value of this property in to the future if development is
2 delayed. But that's an internal quandary. That's a
3 rhetorical question that's an internal quandary that I'm
4 facing when I look at this situation.

5 CHAIRMAN MESERVY: I'd like to go back to the
6 assessors because I'm not even sure that we gave them all of
7 their time and we just started doing questions to the other
8 side. We probably need to stay on this side for a few more
9 minutes.

10 MR. MASSOW: Thank you, sir. What we would like
11 to show real quick is a survey map that was recorded about
12 two weeks ago in which they --

13 MS. SHELDREW: We will object.

14 CHAIRMAN MESERVY: Is that new evidence?

15 MR. MASSOW: It just shows it's a property line
16 adjustment in which they have on the map itself it shows that
17 it's an abandoned mine.

18 MS. SHELDREW: We're going to object, your Honor.

19 CHAIRMAN MESERVY: At this point I need to know,
20 first of all, if it's considered new evidence. Is this
21 considered new evidence? We're going to go off the record or
22 do you want to ask a question? We're going off the record.

23 (Pause in the proceedings)

24 CHAIRMAN MESERVY: We're back on the record. Are
25 you providing as an official record, first of all?

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1 MR. DAWLEY: Mr. Meservy, I mean, it's up to you
2 if you want to admit it.

3 CHAIRMAN MESERVY: I need to know if that's an
4 official record of the county.

5 MR. DAWLEY: It's an official record, yes. It
6 was recorded at the recorder's office.

7 CHAIRMAN MESERVY: So it's not considered new
8 evidence according to the rules that we live by; is that
9 correct or not?

10 MS. BRIGGS: Well, the board can take
11 administrative notice of any official record. It doesn't
12 have to be admitted under the rules of evidence of things
13 being admitted after the county board's meeting. So that's
14 up to the board to decide if they want to take administrative
15 notice of that filing. So if the testimony is that this was
16 filed by the petitioner, the current owner of the property, a
17 few weeks ago and it was recorded with the county and this is
18 the official record of the county, they can take
19 administrative notice of that.

20 CHAIRMAN MESERVY: Let me make it clear though.
21 You're saying it was filed two weeks ago?

22 MR. DAWLEY: Yes, sir, it was recorded a few
23 weeks ago and so --

24 (The court reporter interrupts)

25 CHAIRMAN MESERVY: This is after the time of the
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1 valuation?

2 MR. DAWLEY: Exactly.

3 CHAIRMAN MESERVY: So to me that would be new
4 evidence in that regard if it's something after the fact.

5 MR. DAWLEY: Mr. Meservy --

6 CHAIRMAN MESERVY: They object is what I
7 understood too.

8 MR. DAWLEY: Our issue is the intent. The intent
9 of this property when it went in 2011 was when they had it
10 rezoned, they had it rezoned commercial. The intent is to
11 sell it commercial. They've been advertising it as
12 commercial and it's in escrow as a commercial property. So
13 the intent of the owner of the property was to have this as a
14 commercial property and that's what we're trying to convey.

15 CHAIRMAN MESERVY: So what does my board want to
16 say?

17 MEMBER HARPER: Well, I can't speak for the
18 board. I don't really care about the lot line adjustment
19 because it was two weeks ago. But you just, simple question,
20 do you have any idea when the property was listed and started
21 being marketed as a commercial property? Was it before the
22 value date?

23 MR. DAWLEY: Yes, sir.

24 MEMBER HARPER: Okay.

25 CHAIRMAN MESERVY: So do we have any more
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1 questions regarding -- I mean, I don't see a need to bring up
2 that evidence? So are we thinking we need to do anything?
3 Okay. So we're not going to introduce it.

4 So any other questions for the county assessor's
5 office? Okay. We'll give you last word.

6 MEMBER HARPER: I'm sorry. I do have a quick
7 question. Can you just -- I see your comps here that -- the
8 three land sales. If you can just talk kind of briefly. I'm
9 sorry, I'm not -- I'm just not real familiar where they're
10 located in reference to the subject, that sort of thing.

11 CHAIRMAN MESERVY: Which page?

12 MEMBER HARPER: I'm on SBE 98.

13 CHAIRMAN MESERVY: 98, okay. Thank you. So
14 we're all on the same page.

15 MEMBER HARPER: And I'm sorry, if you can just
16 briefly again, because I'm not familiar with your zoning
17 code.

18 CHAIRMAN MESERVY: We're asking the assessor's
19 office.

20 MEMBER HARPER: Difference between RC and GC.

21 MR. MASSOW: They are very limited.

22 (The court reporter interrupts)

23 MR. MASSOW: Donald Massow, Carson City
24 Assessor's Office. There are limited differences between the
25 two with multiple special use variances, so they're very
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1 close to the allowance that each one can have.

2 MEMBER HARPER: So I assume RC is retail
3 commercial and GC is general commercial?

4 MR. MASSOW: Correct.

5 CHAIRMAN MESERVY: Any more questions for the
6 assessor's office?

7 Now we'll give you some time and you can go
8 forward with what you've got in there as far as also -- you
9 may also want to tell us about when that was listed as well.

10 MR. SHELDREW: Let me give a brief history of the
11 property. Approximately 2005, Carson-Tahoe approached the
12 family about buying their property. And they essentially
13 leased it to keep any competitors from coming in. They then
14 tried to do an appraisal devaluing our property by some 60
15 percent. We turned down the offer to purchase the property.

16 At that time, in the agreement, my mother was
17 able to live on the property, which she had forever
18 residential. I've had family living on the property as it
19 stands right now.

20 At that time we were surrounded by commercial
21 properties and talking to several people and they said it's
22 best it's going to be zoned commercial. This includes Carson
23 City Planning Commission. And it's just going to buy off
24 possible system and commercial land. You're surrounded.
25 It's a medical complex now.

CAPITOL REPORTERS (775) 882-5322

1 The cost to rezone it through Palmer Engineering
2 was approximately 6,000. I am an engineer. I did it in four
3 hours and submitted it myself and took care of it to save the
4 family money.

5 I also talked to the previous assessor in Carson,
6 which she said the assessment is based on the actual usage of
7 the time, not my intended usage of it.

8 So without getting in to someone's head what
9 they're going to do with the parcel, land, I guess I
10 understand is assessed based on its actual usage. So
11 therefore I went ahead and did this just to go ahead and
12 prepare the land to be sold.

13 Obviously, common sense is going to say it's
14 going to become a medical facility. It's not going to stay
15 houses out in the middle of a hospital campus forever. But
16 that seems to be what everyone is hung up on. And I'll have
17 Judy respond.

18 Oh, we put it up for sale approximately, with
19 Home Company, two years ago, I believe. We decided to go in
20 and put it back on the lot. Up to that time we were -- we
21 lived there. Or I don't, but family lives there. So then we
22 put it back on the market to sell. It's not going to remain
23 a house forever. I recognize that, after growing up there.
24 But it still is right now.

25 MS. SHELDREW: And, Mr. Chairman, I just would
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1 like to direct the board's attention to SBE 64, which is the
2 statute that refers to how you determine taxable value. And
3 taxable value under the law, it really doesn't matter what it
4 is zoned. There are procedures for if it's being used
5 differently than what it's zoned. But it says here that
6 improved land, which is our point, is to be appraised
7 consistently with the use to which the improvements are being
8 put. The improvements on the subject parcel is a septic
9 system, an entire septic system. Mr. Dawley had the
10 opportunity to come out and look at the septic system and
11 determine how much of it. And we will tell you here today
12 under oath that all of it is on the subject parcel. But he
13 refused to come out and look at it. So we dug it up. We
14 showed him that this is where it all is. It isn't just a
15 little bit of it. It isn't just a leach field. It's the
16 whole septic system, which is what the land surveyor's letter
17 supports.

18 So you can -- taxable value must be determined on
19 the use. The use has been single family residential, two
20 family residential on the adjoining parcel. And this
21 particular parcel with the septic system improvement on it
22 supports that use. That's why we're asking that the two
23 parcels be assessed as one.

24 The other parcel, by the way, that Mr. Dawley has
25 not mentioned is also listed for sell as a commercial
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1 property. But he has continued to assess it as if it's a
2 single family residential.

3 So it isn't just this one parcel that was listed.
4 Both of them were as a result of all the improvements made
5 when the hospital moved out there.

6 So we're suggesting that the use, we're stating
7 absolutely that the use to which this particular property is
8 being put is for residential and it should be assessed as
9 such, until such time as the property is sold and somebody
10 actually begins using it as commercial.

11 And I don't know if I can answer
12 Mr. Schiffmacher's question about what happens if there's a
13 delay and what the impact would be. I don't know because
14 it's going to depend on what both the buyer and the seller
15 end up deciding to do about that septic system. It's kind of
16 too speculative to get in to.

17 I doubt that they're going to continue -- that
18 Mr. Sheldrew is going to continue to assert that that's part
19 of his residential use. But there may be a reason why to
20 decide why they continue to want to use that septic system.
21 I can't say for certain. I would just be guessing at this
22 point. But I hope that maybe addresses some of the questions
23 that you raised.

24 CHAIRMAN MESERVY: Mr. Harper.

25 MEMBER HARPER: So you're following about on page
CAPITOL REPORTERS (775) 882-5322

1 64, NRS 361.227, you're following to number two?

2 MS. SHELDREW: Correct.

3 MEMBER HARPER: Not number one?

4 MS. SHELDREW: Yeah. Consistent with the use
5 which the improvements are being put, correct.

6 MEMBER HARPER: Thank you.

7 MEMBER JOHNSON: And that septic system benefits
8 residents on the adjacent parcel?

9 MS. SHELDREW: Correct.

10 CHAIRMAN MESERVY: Any other questions? Okay.

11 We're going to close the hearing. I just have a question for
12 my appraisers on the board. I always hear this word greatest
13 and best usage versus --

14 MEMBER HARPER: Highest and best usage.

15 CHAIRMAN MESERVY: Highest and best usage. Don't
16 we look at that too on an appraisal on a property? And so it
17 isn't always how they're used, but their highest and best.
18 Okay. I'm getting from my experts here.

19 MEMBER JOHNSON: Well, if it's improved, you put
20 it to the use that it's currently being used for. So if
21 there was a single family home on this parcel, that adjacent
22 parcel is going to be valued as a single family home. Our
23 question is what is considered an improvement and does this
24 septic system constitute a residential improvement, which
25 means the entire parcel should be residential or is it as
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1 Dave says more something that it benefits the adjacent parcel
2 and it should be looked at more like an encroachment where
3 nothing else on this parcel is residential except for the
4 septic system and it's used by an adjacent parcel. It's not
5 used by the subject. Does that constitute? Does it not? I
6 mean, I see arguments both ways.

7 CHAIRMAN MESERVY: That's the problem I'm seeing.
8 So we're going to have fun.

9 MEMBER PLANK: Just to Mr. Harper's question,
10 where it dropped right to number two, number one states that
11 considering the uses to which it may lawfully be put, and it
12 goes on, but it says, and uses of other land in the vicinity.
13 That would lead me to believe that it's properly valued as
14 commercial, given the other circumstances of the taxpayer
15 requesting it be rezoned and the fact that it is currently
16 marketed as commercial property.

17 MEMBER SCHIFFMACHER: But what they're leaning in
18 to is 1 A-2, which the allegation at this point is that the
19 septic system constitutes a residential improvement that
20 would allow the assessor to appraise it as a residential
21 parcel, which would supercede number one. And I'm kind of of
22 the opinion that it constitutes an encroachment on a
23 commercial property. That's kind of the way that my thought
24 process is going. It would be interesting, although I don't
25 know that anybody in this room can answer it, whether you

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1 would be allowed to build a septic system on an adjoining
2 property if you were to replace that improvement today.

3 MEMBER JOHNSON: I think what I would say is that
4 there probably are other parcels in the state where the
5 septic system is on the adjacent parcel and you don't change
6 the use of that adjacent parcel as a result. It's just some
7 of the time people build stuff on the wrong parcel. It
8 happens. And I don't see how that below grade improvement or
9 below ground improvement would all of a sudden make this
10 entire parcel -- You can still build on this parcel today,
11 commercial, and not touch that septic system. It's probably
12 largely within the setbacks. I don't see how this wouldn't
13 be considered a commercial parcel with an encroachment.

14 MEMBER HARPER: And, again, think about it if we
15 were engaged to appraise this property.

16 MEMBER SCHIFFMACHER: Oh, there's no question
17 that if we were to engage, the parcel has clearly undergone a
18 change in highest and best use. The existing improvements on
19 this parcel and likely on the adjoining parcel are now
20 obsolete. Nobody would pay three and a half million --
21 three-point -- 3.3 million dollars for three acres as a home
22 site at this location.

23 MEMBER HARPER: I'll wait until you finish. What
24 I'm saying is, I mean, I have appraised properties that have
25 encroachments on them and you make an adjustment for that
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1 encroachment, be it easement, you know, a road easement or
2 whatever, you know, type of encroachment.

3 So, I mean, again, highest and best use I think
4 has to come in to consideration here.

5 CHAIRMAN MESERVY: So we haven't shown a true
6 encroachment either way on this, have we?

7 MEMBER JOHNSON: I think it is. It doesn't
8 benefit the person who goes and builds a medical office
9 building on the subject parcel isn't going to use a septic
10 system. That's of no benefit of them. They wouldn't want --
11 They're going to hook up to municipal sewer. This is an
12 encroachment from the adjacent parcel. And I don't think
13 that there's anything here that leads to both parcels having
14 a unitary value as one and I don't know if that issue is
15 raised or not. And clearly they're just selling one parcel
16 individually and not both. So the highest and best use is to
17 sever.

18 CHAIRMAN MESERVY: I'm not sure the testimony
19 said clearly they're not selling one or both. But maybe it's
20 available that way. Interesting. I'm very interested in
21 what motion you want to make here.

22 MEMBER JOHNSON: Mr. Chairman, in Case 17-135, I
23 make a motion that we uphold the County Board of
24 Equalization's decision as the subterranean septic system
25 doesn't constitute, in my opinion, an improvement for -- to
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1 construe residential use of this parcel. I think it's -- it
2 should be looked at as an encroachment on the adjacent
3 parcel.

4 CHAIRMAN MESERVY: Do we have a second?

5 MEMBER SCHIFFMACHER: Second.

6 CHAIRMAN MESERVY: Do we have any further
7 discussion?

8 MEMBER HARPER: I think my only point would be I
9 think there needs to be some sort of adjustment.

10 CHAIRMAN MESERVY: And that's my thought too. I
11 think staying where it is doesn't make sense. So I was going
12 to vote no.

13 MEMBER HARPER: And there was no testimony by the
14 assessor's office if they did make any sort of adjustment for
15 this encroachment.

16 MEMBER PLANK: I believe they did adjust the
17 value down.

18 MEMBER SCHIFFMACHER: But I'm not sure why.

19 MEMBER PLANK: Right. I don't think there's any
20 rationale for it in the record. But I believe there was a
21 minor reduction.

22 CHAIRMAN MESERVY: So do we have any other
23 comments? We're all closed. Sorry.

24 MEMBER SCHIFFMACHER: Anita, do you know where
25 the decision letter is in the record?

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1 MS. MOORE: For?

2 MEMBER SCHIFFMACHER: The county board letter.

3 MS. SHELDREW: SBE 26.

4 CHAIRMAN MESERVY: 26.

5 MS. MOORE: It starts on page SBE 25.

6 CHAIRMAN MESERVY: So 828,000 is what it was

7 reduced to?

8 MEMBER SCHIFFMACHER: The decision letter as I

9 read it suggests a value of 793,500.

10 CHAIRMAN MESERVY: Yeah, I'm sorry. It was the

11 recommendation from the assessor's office. Sorry. 793,500.

12 You're right. That's on page 27.

13 MS. MOORE: Dave just handed me the original

14 decision letter.

15 CHAIRMAN MESERVY: Which we have here. We've got

16 it here on the record.

17 So can we make that vote yet or do we have more

18 comments? There should be a time limit once we have these

19 motions. We've got to have it on the record, guys.

20 MEMBER JOHNSON: The one sale that's heard here

21 is a medical office that was bought from -- or it was land

22 for medical office building and I believe it was \$14 a square

23 foot is the only nearby comparable. There was three that

24 Dave presented but the other two were general commercial

25 zonings. They had lower prices but they weren't right next
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1 to the hospital. This is listed for 20 bucks a square foot.
2 I believe in the most recent sale it's now 2015 was \$14 a
3 square foot. And I think we can make the argument that land
4 prices have probably increased in Carson near the hospital
5 over the last two years. I think that's a pretty -- we have
6 enough evidence for --

7 CHAIRMAN MESERVY: So is that just comments?
8 We're still in the motion.

9 MEMBER JOHNSON: Well, they're trying to decide
10 should the value of the land come down as a result of the
11 encroachment. And what we're trying to talk about is where
12 is the fair value today and if they already incorporated some
13 type of adjustment for the encroachment.

14 CHAIRMAN MESERVY: So you don't know what the
15 793-5 if that included that?

16 MEMBER SCHIFFMACHER: Well, the 793-5, I think it
17 says \$575,000 per acre, which is \$13.20 per square foot.

18 CHAIRMAN MESERVY: So it's 575,000 per acre is
19 what they're saying.

20 MEMBER SCHIFFMACHER: Which is below the highest
21 sale is for that \$14 sale.

22 CHAIRMAN MESERVY: Okay. So do we have a vote?
23 Any more comments before that vote? So all in favor.

24 MEMBER SCHIFFMACHER: I'm not sure we had a
25 second.

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1 MEMBER JOHNSON: I don't think we had a second.

2 CHAIRMAN MESERVY: I thought you had seconded.

3 Okay. Well, then let's go back. There's a motion. Do we
4 have a second?

5 MEMBER SCHIFFMACHER: I would second.

6 CHAIRMAN MESERVY: Oh, okay. I thought you had
7 already seconded.

8 MEMBER SCHIFFMACHER: I hadn't.

9 CHAIRMAN MESERVY: Any other comments?

10 MEMBER HARPER: No.

11 CHAIRMAN MESERVY: All in favor.

12 MEMBER SCHIFFMACHER: Aye.

13 MEMBER JOHNSON: Aye.

14 MEMBER PLANK: Aye.

15 CHAIRMAN MESERVY: Any opposed? Nay.

16 MEMBER HARPER: Nay.

17 CHAIRMAN MESERVY: So it's three to two, it looks
18 like, and so --

19 (The court reporter interrupts)

20 CHAIRMAN MESERVY: Mr. Harper and me.

21 MEMBER HARPER: The south.

22 CHAIRMAN MESERVY: And so the south went down.

23 That just means it's going to be upheld, the county board's
24 decision of 793-five. Thank you very much. Maybe Anita can
25 explain how that went, okay.

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Exhibit H



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

DEONNE E. CONTINE
Secretary

In the Matter of)

JVRS Enterprises)
APN 007-531-05)
PETITIONER)

Case No. 17-135

Dave Dawley,
Carson City Assessor
RESPONDENT)

Appeal of the Decision of the
CARSON CITY BOARD OF EQUALIZATION)

NOTICE OF DECISION

Appearances

Judy Sheldrew and Richard Sheldrew appeared on behalf of JVRS Enterprises LLC (Taxpayer).

Donald Massow and Dave Dawley, Carson City Assessor, appeared on behalf of the Carson City Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2017-18 Secured Roll within Carson City, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on August 28, 2017, after due notice to the Taxpayer and the Assessor.

On or about January 13, 2017, the Taxpayer petitioned the Carson City Board of Equalization (City Board) for a review of taxable valuation of its real property. On or about February 14, 2017, the City Board heard the petition and upheld the Assessor's property valuations. On or about March 10, 2017, the Taxpayer appealed to the State Board.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.

2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.

3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.

4) New evidence was admitted based on agreement of the parties.

5) The new evidence is a letter that states a septic tank exists on the subject property.

6) The subject property is zoned retail commercial.

7) Taxpayer alleges the septic tank located on the subject property which services a single family home on an adjacent residential property is a residential improvement.

8) The City Assessor lists two septic tanks on the improvement list for the adjacent parcel.

9) The State Board considers the septic tank an encroachment on the subject property.

10) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

1) The Taxpayer timely filed a notice of appeal, and the State Board accepted jurisdiction to determine this matter.

2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.

3) The State Board has the authority to determine the taxable values in the State.

4) The septic tank is an encroachment on the subject property and not an improvement such that the subject property should be taxed as residential property.

5) The taxable value of the subject property determined by the City Board is supported by the evidence.

6) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

Based on the above Findings of Fact and Conclusions of Law, the State Board held, by 3-2 vote, that the taxable value for the property in the amount of \$793,500 – as determined by the City Board – should be upheld. The Taxpayer's petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 17th DAY OF NOVEMBER, 2017.



Deonne Contine, Secretary
DC/jm

**CERTIFICATE OF SERVICE
JVRS Enterprises Case No. 17-135**

I hereby certify on the 17th day of November, 2017, I served the foregoing Findings of Fact, Conclusions of Law, and Decision by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

CERTIFIED MAIL: 7013 1090 0000 7280 8033

PETITIONER'S REPRESENTATIVE

17-135

JVRS ENTERPRISES

JUDY M SHELDREW

C/O LAW OFFICE OF KAREN L WINTERS

1594 MONO AVE

MINDEN NV 89423

CERTIFIED MAIL: 7013 1090 0000 7280 8040

RESPONDENT

17-135

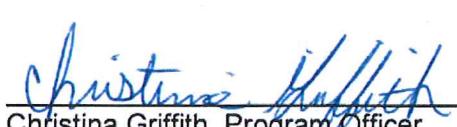
MR. DAVID DAWLEY

CARSON CITY ASSESSOR

201 NORTH CARSON STREET SUITE 6

CARSON CITY NV 89701

Copy: Carson City County Clerk
Carson City County Comptroller
Carson City County Treasurer


Christina Griffith, Program Officer

Department of Taxation

State Board of Equalization

Exhibit I

PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply.

Please Print or Type:

Part A. PROPERTY OWNER/ PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
JVRS Enterprises LLC					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
Richard Sheldrew				General Manager	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX):				EMAIL ADDRESS:	
PO Box 313				rsheldrew0825@charter.net	
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
Minden	NV	89423	775 782 2367		775 783 0826

Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner If an entity and not a natural person Natural persons may skip Part B.

Sole Proprietorship Trust Corporation
 Limited Liability Company (LLC) General or Limited Partnership Government or Governmental Agency
 Other, please describe: _____

The organization described above was formed under the laws of the State of Nevada

The organization described above is a non-profit organization. Yes No

Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: Additional information may be necessary

Self Trustee of Trust Employee of Property Owner
 Co-owner, partner, managing member Officer of Company
 Employee or Officer of Management Company
 Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
 Other, please describe: _____

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
1393	Medical Parkway	Carson City	Carson City
Purchase Price:		Purchase date:	

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from Assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER
APN 007-531-44 Formerly 007-531-06	

3. Does this appeal involve multiple parcels? Yes No

If yes, enter number of parcels: _____ Multiple parcel list is attached. List multiple parcels on a separate, letter-sized sheet.

4. Check Property Use Type:

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input checked="" type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

5. Check Year and Roll Type of Assessment being appealed:

<input checked="" type="checkbox"/> 2018-2019 Secured Roll	<input type="checkbox"/> 2017-2018 Unsecured Roll	<input type="checkbox"/> 2017-2018 Supplemental Roll
--	---	--

Part E. VALUE OF PROPERTY

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land		
Buildings		
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total	\$103,271	Unknown

Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.

NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.

NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed, and I have attached the proof showing the owner, location, description and the taxable value of the undervalued property.

NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.

NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.

NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

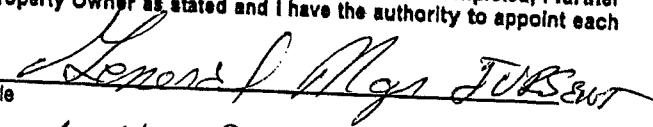
Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW, OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED).

APN 007 531-44 is over assessed due to lot line adjustment and factual errors in the Assessor's public records.

VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a household interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part H below is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part H.

 Petitioner Signature

 Title

Print Name of Signatory

1-16-18

Date

Part H. AUTHORIZATION OF AGENT Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the County Board.

I hereby authorize the agent whose name and contact information appears below to file a petition to the County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

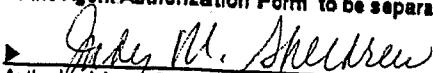
Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT:	TITLE:				
Judy M Sheldrew	Attorney				
AUTHORIZED AGENT COMPANY, IF APPLICABLE:	EMAIL ADDRESS:				
Law Office of Karen L. Winters	jsheldrew@nevada-law.us				
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)	(Mailing) PO Box 1987				
1594 Mono Ave	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
CITY	NV	89423	(775) 782 7933		(775) 782 6932

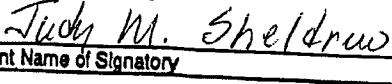
Authorized Agent must check each applicable statement and sign below.

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am in the Agent Authorization Form to be separately submitted.

 Authorized Agent Signature

 Title

 Print Name of Signatory

1-16-18

Date

I hereby withdraw my appeal to the County Board of Equalization.

Signature of Owner or Authorized Agent/Attorney

Date

Part F. AUTHORIZATION OF AGENT

I hereby authorize the agent whose name and contact information appears below to file a petition to the **Carson City Board of Equalization** and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.

I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the **Carson City Board of Equalization**. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of this document.

List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT:		TITLE: Attorney			
Judy M Sheldrew					
AUTHORIZED AGENT COMPANY, IF APPLICABLE:		EMAIL ADDRESS: jsheldrew@nevada-law.us			
Law Office of Karen Winters					
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
1594 Mono Ave. (P. O. Box 1987)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
Minden	NV	89423	775 782 9973		775-782-6932

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

Judy M. Sheldrew
Authorized Agent Signature

Attorney
Title

1-16-18
Date

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT:		TITLE:			
AUTHORIZED AGENT COMPANY, IF APPLICABLE:		EMAIL ADDRESS:			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

Judy M. Sheldrew
Authorized Agent Signature

Attorney
Title

1-16-18
Date

VERIFICATION

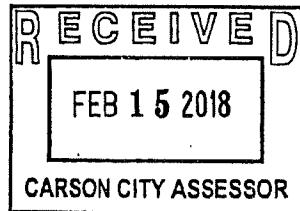
I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.

Rebekah J. Sheldrew
Property Owner / Petitioner Signature

General Manager
Title

1-16-18
Date

APPELLANT EVIDENCE



Law Office of
Karen L. Winters

Karen L. Winters
Licensed in NV & CA

Judy M. Sheldrew
Licensed in NV

February 15, 2018

Chairman and Members
Carson City Board of Equalization
885 E. Musser Street, Ste 1032
Carson City, NV 89701

Re: JVRS Enterprises, LLC Petition for Review of Assessed Valuation of APN 007-531-44 for tax years 2018-19, 2017-18, and 2016-17 - Item F February 20, 2018 Agenda.

Dear Chairman and Members:

JVRS Enterprises, LLC ("JVRS") hereby submits the following information to supplement its request for review of the over assessment of APN 007-531-44. This request for review covers the last three tax years, 2018-19, 2017-18 and 2016-17. JVRS requests that the Board take notice of the record of Hearing No. D. 7-531-05 from the Carson City Board of Equalization's February 14, 2017 meeting and Case No. 17-135 from the State Board of Equalization's August 28, 2017 meeting.

JVRS is challenging the assessment of its property at 1393 Medical Parkway (APN 007-531-44) because there is a factual error in the Assessor's records which caused an over assessment on the property. The Assessor's records indicate there are two septic systems on the property, one built in 1963 and one built in 1972, which serve two separate residences on the property. Ex. 1 shows the Parcel Detail and Improvement List from the Carson City Assessor's records for the subject property dating back to the 2010-11 tax year.

In actuality, there is only one septic system on the property serving one of the two residences and it was built on the western border of the parcel along with the first residence in or about 1950. The other residence is served by a septic system which is wholly on the adjacent property located at 1365 Medical Parkway (APN 007-531-45). The septic system on that property was built at the same time the second residence was built, which was in or about 1963. Pipes from the house connect the residence to the septic system on the second parcel. The Assessor's records incorrectly do not show a septic system on this second parcel.

Ex.2, which has been previously provided to the Assessor and admitted into evidence at the State Board of Equalization hearing without objection, confirmed there is a septic system improvement on 1365 Medical Parkway providing waste services for the residence on the eastern portion of 1393 Medical Parkway. Ex. A of the Assessor's Evidence is a Record of Survey map of the two parcels after JVRS completed a lot line adjustment. Ex. A not only shows the old and new

Carson City Board of Equalization
February 15, 2018
Page 2

boundary lines but the location of all improvements on both parcels. Regardless of which boundary line is referenced, the Record of Survey shows that there is one septic system on 1393 Medical Parkway (APN 007-531-44) and one septic system on 1365 Medical Parkway (APN 007-531-45).¹

In 2005, both these parcels were transferred to JVRS, which is the successor company to the individual members of the Sheldrew family that has owned both parcels since the 1950's and, by the early 1960's, built the two residences on them with the two septic systems. The family used both parcels together since that time as residential properties. The septic system on 1365 Medical Parkway was built on the west side of the parcel to serve the residence located on the eastern border of 1393 Medical Parkway to comply with state law and county code, which required the septic system to be 150 feet from the well (located to the north of the residence) and because 1365 Medical Parkway slopes downward and away from the second residence.

In February of 2011, at JVRS' request, both parcels were re-zoned as retail commercial to conform to the Carson City Master Plan. Even though the zoning was changed to conform to the Master Plan, the parcels were always used as residential properties and assessed accordingly until the 2016-17 tax year.

Beginning with the 2016-17 tax year, both of the JVRS properties have been assessed at higher values due to the mistake of fact in the Assessor's records. NRS 361.768 requires that the county assessor report an over-assessment of real property due to a factual error concerning its "existence, size, quantity, use, or zoning or legal or physical restrictions on its use" to the board of county commissioners. Because the Assessor's records show two septic systems of 1393 Medical Parkway when there is only one, the parcel has been over assessed. Because the Assessor's records do not show any improvements on 1365 Medical Parkway, when there is actually a septic system on the property, the Assessor assessed the property as vacant retail commercial property.

NRS 361.227 requires that improved land be appraised consistent with the use to which the improvements are being put. Because there is an improvement in the form of functioning septic system on the property, 1365 Medical Parkway is improved land. Both parcels were always used as residential by JVRS. Thus, both parcels should have continued to have been assessed as residential as they were in the past. The over assessments of both parcels are tied together due to the factual error in the records of the Assessor.

NRS 361.768 allows correction of factual errors resulting in over assessments within 3 years after the end of the fiscal year for which the assessment was made. JVRS is asking that the Board direct the Assessor to report the factual errors to the Carson City Board of Supervisors and

¹ Although Ex. A. shows the septic system on 1365 Medical Parkway as abandoned, it has not yet been abandoned and won't be until construction begins, which is anticipated to begin in March. The Carson City Planning Department requested that it be shown as abandoned on the map under the assumption that once the parcel sold, the septic system would eventually be abandoned.

Carson City Board of Equalization
February 15, 2018
Page 3

the resulting over assessments and seek an order directing the county Treasurer to make the necessary adjustments to JVRS tax bills and correct the secured tax roll, allowing a refund or credit against taxes due or paid which may be paid over a period no longer than three years.

JVRS is available to provide any additional information.

Sincerely,



Judy M. Sheldrew
Attorney for JVRS Enterprises, LLC

EXHIBIT 1

EXHIBIT 1

CONFIDENTIAL

[Assessor Home](#) [Personal Property](#) [Sales Data](#) [Secured Tax Inquiry](#) [Recorder Search](#)

Parcel Detail for Parcel # 007-531-44

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[Back to Search List](#)

11

Improvement List for Parcel # 007-531-44

	<u>Tax Year</u>	<u>Grp #</u>	<u>Impr #</u>	<u>Description</u>	<u>Year Built</u>	<u>Count/Size</u>	<u>Replacement Cost</u>	<u>Assessment Date</u>	<u>RCNLD</u>
Open	2018-19	1	1	SINGLE FAMILY RES #1	1963	1,188	161,194	11/15/17	40,299
Open	2018-19	1	2	PATIO COVER-COMP	1963	264	2,703	07/12/17	676
Open	2018-19	1	3	CHAIN LINK FENCE-5'	1963	60	935	07/12/17	234
Open	2018-19	1	4	FLATWORK-CONCRETE 3"	1963	740	3,315	07/12/17	829
Open	2018-19	1	5	WELL & 1,000 GAL SEPTIC, DOMESTIC	1963	1	12,614	07/12/17	3,154
Open	2018-19	1	6	DET GARAGE MTL/VINYL SIDING QUAL 1-4	1950	1,860	40,604	07/12/17	10,151
Open	2018-19	2	1	SINGLE FAMILY RES #2	1972	1,224	155,080	11/15/17	48,075
Open	2018-19	2	2	DET GARAGE CONC BLOCK QUAL 1-3	1988	960	23,280	07/12/17	12,804
Open	2018-19	2	3	FLATWORK-CONCRETE 3"	1972	480	2,150	07/12/17	667
Open	2018-19	2	4	TYPICAL SEPTIC SYSTEM 1000 GAL	1972	1	3,456	07/12/17	1,071

RCNLD: Replacement Cost New, Less Depreciation

[Go Back](#)

Improvement List for Parcel # 007-531-06

	Tax Year	Grp #	Impr #	Description	Year Built	Count/Size	Replacement Cost	Assessment Date	RCNLD
Open	2017-18	1	1	SINGLE FAMILY RES #1	1963	1,188	156,618	07/11/16	39,155
Open	2017-18	1	2	PATIO COVER-COMP	1963	264	2,719	07/11/16	680
Open	2017-18	1	3	CHAIN LINK FENCE-5'	1963	60	940	07/11/16	235
Open	2017-18	1	4	FLATWORK-CONCRETE 3"	1963	740	3,330	07/11/16	833
Open	2017-18	1	5	WELL & 1,000 GAL SEPTIC, DOMESTIC	1963	1	12,524	07/11/16	3,131
Open	2017-18	1	6	DET GARAGE MTL/VINYL SIDING QUAL 1-4	1950	1,860	40,232	07/11/16	10,058
Open	2017-18	2	1	SINGLE FAMILY RES #2	1972	1,224	150,699	07/11/16	48,977
Open	2017-18	2	2	DET GARAGE CONC BLOCK QUAL 1-3	1988	960	23,069	07/11/16	13,034
Open	2017-18	2	3	FLATWORK-CONCRETE 3"	1972	480	2,160	07/11/16	702
Open	2017-18	2	4	TYPICAL SEPTIC SYSTEM 1000 GAL	1972	1	3,423	07/11/16	1,112

	Tax Year	Grp #	Impr #	Description	Year Built	Count/Size	Replacement Cost	Assessment Date	RCNLD
Open	2016-17	1	1	SINGLE FAMILY RES #1	1963	1,188	157,494	11/16/15	39,374
Open	2016-17	1	2	PATIO COVER-COMP	1963	264	2,616	11/16/15	654
Open	2016-17	1	3	CHAIN LINK FENCE-5'	1963	60	904	11/16/15	226
Open	2016-17	1	4	FLATWORK-CONCRETE 3"	1963	740	3,219	11/16/15	805
Open	2016-17	1	5	WELL & 1,000 GAL SEPTIC, DOMESTIC	1963	1	12,302	11/16/15	3,076

Open	2016-17	1	6	DET GARAGE MTL/VINYL SIDING QUAL 1-4	1950	1,860	39,599	11/16/15	9,900
Open	2016-17	2	1	SINGLE FAMILY RES #2	1972	1,224	151,427	11/16/15	51,485
Open	2016-17	2	2	DET GARAGE CONC BLOCK QUAL 1-3	1988	960	22,742	11/16/15	13,190
Open	2016-17	2	3	FLATWORK- CONCRETE 3"	1972	480	2,088	11/16/15	710
Open	2016-17	2	4	TYPICAL SEPTIC SYSTEM 1000 GAL	1972	1	3,406	11/16/15	1,158

	Tax Year	Grp #	Impr #	Description	Year Built	Count/Size	Replacement Cost	Assessment Date	RCNLD
Open	2015-16	1	1	SINGLE FAMILY RES #1	1963	1,188	153,969	07/11/14	38,492
Open	2015-16	1	2	PATIO COVER-COMP	1963	264	2,474	07/11/14	619
Open	2015-16	1	3	CHAIN LINK 5'	1963	60	871	07/11/14	218
Open	2015-16	1	4	CFW	1963	740	3,160	07/11/14	790
Open	2015-16	1	5	WELL & SEPTIC	1963	1	10,875	07/11/14	2,719
Open	2015-16	1	6	SHOP	1950	1,860	41,013	07/11/14	10,253
Open	2015-16	2	1	SINGLE FAMILY RES #2	1972	1,224	148,227	07/11/14	52,621
Open	2015-16	2	2	DET GARAGE	1988	960	22,550	07/11/14	13,417
Open	2015-16	2	3	CFW	1972	480	2,050	07/11/14	728
Open	2015-16	2	4	SEPTIC	1972	1	3,329	07/11/14	1,182

	Tax Year	Grp #	Impr #	Description	Year Built	Count/Size	Replacement Cost	Assessment Date	RCNLD
Open	2014-15	1	1	SINGLE FAMILY RES #1	1963	1,188	149,547	12/02/13	37,387
Open	2014-15	1	2	PATIO CVR COMP	1963	264	2,521	12/02/13	630
Open		1	3	CHAIN LINK 5'	1963	60	882	12/02/13	221

	2014-15								
Open	2014-15	1	4	CFW	1963	740	3,108	12/02/13	777
Open	2014-15	1	5	WELL & SEPTIC	1963	1	10,192	12/02/13	2,548
Open	2014-15	1	6	SHOP	1950	1,860	39,916	12/02/13	9,979
Open	2014-15	2	1	SINGLE FAMILY RES #2	1972	1,224	143,992	12/02/13	53,277
Open	2014-15	2	2	DET GARAGE	1988	960	21,946	12/02/13	13,387
Open	2014-15	2	3	CFW	1972	480	2,016	12/02/13	746
Open	2014-15	2	4	SEPTIC	1972	1	3,229	12/02/13	1,195

	Tax Year	Grp #	Impr #	Description	Year Built	Count/Size	Replacement Cost	Assessment Date	RCNLD
Open	2013-14	1	1	SINGLE FAMILY RES #1	1963	1,188	143,784	04/30/12	35,946
Open	2013-14	1	2	PATIO CVR COMP	1963	264	2,424	04/30/12	606
Open	2013-14	1	3	CHAIN LINK 5'	1963	60	836	04/30/12	209
Open	2013-14	1	4	CFW	1963	740	2,953	04/30/12	738
Open	2013-14	1	5	WELL & SEPTIC	1963	1	9,977	04/30/12	2,494
Open	2013-14	1	6	SHOP	1950	1,860	38,353	04/30/12	9,588
Open	2013-14	2	1	SINGLE FAMILY RES #2	1972	1,224	138,864	04/30/12	53,463
Open	2013-14	2	2	DET GARAGE	1988	960	21,110	04/30/12	13,194
Open	2013-14	2	3	CFW	1972	480	1,915	04/30/12	737
Open	2013-14	2	4	SEPTIC	1972	1	3,130	04/30/12	1,205

	Tax Year	Grp #	Impr #	Description	Year Built	Count/Size	Replacement Cost	Assessment Date	RCNLD

Open	2012-13	1	1	SINGLE FAMILY RES #1	1963	1,188	141,869	03/09/11	37,595
Open	2012-13	1	2	PATIO CVR COMP	1963	264	2,424	03/09/11	642
Open	2012-13	1	3	CHAIN LINK 5'	1963	60	836	03/09/11	222
Open	2012-13	1	4	CFW	1963	740	2,953	03/09/11	783
Open	2012-13	1	5	WELL & SEPTIC	1963	1	9,576	03/09/11	2,538
Open	2012-13	1	6	SHOP	1950	1,860	37,739	03/09/11	9,435
Open	2012-13	2	1	SINGLE FAMILY RES #2	1972	1,224	136,915	03/09/11	54,766
Open	2012-13	2	2	DET GARAGE	1988	960	20,813	03/09/11	13,320
Open	2012-13	2	3	CFW	1972	480	1,915	03/09/11	766
Open	2012-13	2	4	SEPTIC	1972	1	3,052	03/09/11	1,221

	Tax Year	Grp #	Impr #	Description	Year Built	Count/Size	Replacement Cost	Assessment Date	RCNLD
Open	2011-12	1	1	SINGLE FAMILY RES #1	1963	1,188	127,642	10/01/10	35,740
Open	2011-12	1	2	PATIO CVR COMP	1963	264	2,178	10/01/10	610
Open	2011-12	1	3	CHAIN LINK 5'	1963	60	754	10/01/10	211
Open	2011-12	1	4	CFW	1963	740	2,664	10/01/10	746
Open	2011-12	1	5	WELL & SEPTIC.	1963	1	8,663	10/01/10	2,426
Open	2011-12	1	6	SHOP	1950	1,860	33,145	10/01/10	8,286
Open	2011-12	2	1	SINGLE FAMILY RES #2	1972	1,224	123,136	10/01/10	51,101
Open	2011-12	2	2	DET GARAGE	1988	960	19,142	10/01/10	12,538
Open	2011-12	2	3	CFW	1972	480	1,728	10/01/10	717
Open	2011-12	2	4	SEPTIC	1972	1	2,915	10/01/10	1,210

	Tax Year	Grp #	Impr #	Description	Year Built	Count/Size	Replacement Cost	Assessment Date	RCNLD
Open	2010-11	1	1	SINGLE FAMILY RES #1	1963	1,188	125,960	10/09/09	37,158
Open	2010-11	1	2	SINGLE FAMILY RES #2	1972	1,224	123,138	10/09/09	52,949
Open	2010-11	1	3	DET GARAGE	1988	960	18,576	10/09/09	12,446
Open	2010-11	1	4	PATIO CVR COMP	1963	264	2,640	10/09/09	779
Open	2010-11	1	5	CHAIN LINK 5'	1963	60	735	10/09/09	217
Open	2010-11	1	6	CFW	1963	740	2,590	10/09/09	764
Open	2010-11	1	7	WELL & SEPTIC	1963	1	10,019	10/09/09	2,956
Open	2010-11	1	8	SHOP	1950	1,860	33,238	10/09/09	8,310
Open	2010-11	1	9	CFW,#2	1972	480	1,680	10/09/09	722
Open	2010-11	1	10	SEPTIC,#2	1972	1	3,022	10/09/09	1,299
RCNLD: Replacement Cost New, Less Depreciation									
Go Back									

EXHIBIT 2

EXHIBIT 2

Exhibit J

**In the Matter of the)
Petition for Review of Assessed Valuation)
JVRS Enterprises LLC)
1393 Medical Parkway)
Carson City, Nevada APN)
007-531-44)**

NOTICE OF DECISION

Appearances:

Assessor Dave Dawley and Chief Deputy Assessor Kimberly Adams appeared on behalf of the Assessor's Office.

Petitioner Richard Sheldrew and Attorney Judy Sheldrew appeared with their attorney Norman Azevedo on behalf of JVRS Enterprises LLC.

Summary:

The Petition for Review of Assessed Valuation on the above-referenced property was heard by the Carson City Board of Equalization on February 27, 2017, after proper notice of the hearing was provided to the Petitioner.

The subject property, located at 1393 Medical Parkway (APN 007-531-44) ("subject property"), is a 2.33-acre parcel zoned retail commercial that is currently being used as multi-residential. The adjacent property, 1365 Medical Parkway (APN 007-531-45), is a 1.484-acre commercial parcel that was also owned by Petitioner but was recently sold on the open market in an arms-length transaction on August 31, 2017. Current zoning of APN 007-531-44 and APN 007-531-45 is retail commercial.

The Assessor's Office established the subject property's 2018/19 taxable land value at \$177,100, and the improvements at \$117,960, for a total taxable value of \$295,060.

Having considered all of the evidence presented, including documents and testimony pertinent to the Petition and submitted at the hearing, and in accordance with NRS 361.227, the Carson City Board of Equalization hereby makes the following Findings of Fact, Conclusions of Law and enters its Decision.

FINDINGS OF FACT

- 1) The Carson City Board of Equalization is an administrative body created by NRS 361.340.
- 2) The Carson City Board of Equalization is mandated to hear all appeals of property tax assessments, pursuant to NRS 361.345.

3) The Petitioner and the Assessor were given adequate, proper, and legal notice of the time and place of the hearing before the Carson City Board of Equalization. The hearing was properly noticed pursuant to the Nevada Open Meeting Law, NRS 241.020(2) and (3).

4) The Petition for Review of Assessed Valuation asserts that "APN 007-531-44 is over-assessed due to lot line adjustment and factual errors in the Assessor's public records." At the hearing, in accordance with NRS 361.768, Petitioner requested the Board instruct the Assessor's Office to take before the Carson City Board of Supervisors the fact that an error existed surrounding the location of the septic system that was always located on 1365 Medical Parkway (APN 007-531-45) and that had been assessed as an improvement to the subject property (1393 Medical Parkway, APN 007-531-44). NRS 361.768 allows the Assessor to bring a reported factual error causing an overassessment to the Board of Supervisors for its examination and if satisfied that the error is factual, the Board of Supervisors may direct the Carson City treasurer to correct the error.

5) Neither Petitioner nor his authorized agent provided an opinion of value.

6) On August 10, 2017, a record of survey map was recorded to support a lot line adjustment to APNs 007-531-05, 1365 Medical Parkway, and 007-531-06, 1393 Medical Parkway. This lot line adjustment subsequently changed APN 007-531-05 to APN 007-531-45, and APN 007-531-06 to APN 007-531-44. The Assessor's Office adjusted the parcels in accordance with NAC 361.61014 and as indicated on the recorded lot line adjustments, parcel splits, parcel maps, subdivision maps, and lot line deletions.

7) NRS 361.227 governs determination of taxable value of real property.

8) The current use of APN 007-531-44 is residential and the Assessor's Office valued the parcel using a price per acre amount. The lot line adjustment coincided with the Assessor's Office annual revaluation of all land in Carson City. The 2018/19 taxable land value took into account the new acreage, as reflected by the lot line adjustment, together with market trends.

9) The Carson City Assessor's Office values all land in Carson City on an annual basis. The Assessor's Office estimated the subject property land value using market sales of vacant property or other recognized appraisal methods when vacant land sales are limited or nonexistent. The comparable sales selected are the only sales that were used within the allowable time frame, pursuant to NAC 361.1182(3)(b). Paired sales were analyzed and adjustments made.

10) Vacant land sales of one-acre to three-acre parcels indicated an average of \$113,282 per acre. Improved sales indicate an average price per square foot of \$163. Additionally, current vacant land listings indicate an average price per acre of \$155,535. The subject property is currently listed and marketed as retail commercial for \$2,029,896.

11) The subject property land value was determined by sales and market analysis and improvement cost determined by Marshall & Swift Valuation Service.

12) Based on a land survey, a functioning residential septic system existed on 1365 Medical Parkway (APN 007-531-45) that served the residence on 1393 Medical Parkway (APN 007-531-44) until February 2018, when the new owner of 1365 Medical Parkway abandoned the septic system. 1365 Medical Parkway, is a 1.484-acre vacant commercial parcel which was recently sold on the open market in an arms-length transaction on August 31, 2017 for 969,685; \$15 per square foot. The septic system had always been assessed as part of 1393 Medical Parkway (APN 007-531-44).

13) On February 7, 2018, the contractor for the new owner of 1365 Medical Parkway (APN 007-531-45) made a request to the Carson City Health and Human Services Disease Control and Prevention Manager requesting to abandon the septic tank located on that property. On February 22, 2018, the Assessor's Office confirmed that the septic tank had been disconnected and filled.

14) The Assessor's Office may remove the septic system from the improvements of the subject property thus reducing the improvement taxable value by \$1,071. Additionally, some "curable functional obsolescence" may be applied to the subject property for the cost to connect to city utilities as a result of the septic system abandonment. The Assessor's Office recommended applying an eight percent (8%) curable functional obsolescence to the second residence located on 1393 Medical Parkway (APN 007-531-44) and built in 1972 which is no longer connected to the septic system.

CONCLUSIONS OF LAW

1) The Carson City Board of Equalization is an administrative body created by NRS 361.340.

2) The Carson City Board of Equalization is mandated to hear all appeals of property tax assessments, pursuant to NRS 361.345.

3) The Petition for Review of Assessed Valuation was properly agendized and the Carson City Board of Equalization has jurisdiction to determine this matter.

DECISION

1) Based on the testimony and evidence presented at the time of the hearing, the Carson City Board of Equalization took action and directed the Assessor to take to the Carson City Board of Supervisors for a determination, pursuant to NRS 361.768, the matter of the reported factual error concerning the use of 1365 Medical Parkway (APN 007-531-45) and the septic system assessed against 1393 Medical Parkway (APN 007-531-44) but located on 1365 Medical Parkway (APN 007-531-45). Specifically, on February 27, 2018, the Carson City Board of Equalization (CBOE Member Wilson) provided as follows:

I think that in light of the land survey that was performed between last year's meeting and today, I think its undeniable that the abandoned septic, well, the now abandoned septic has always been on that parcel, 1365 [Medical Parkway]. I

think that we should recommend to the Assessor to take this to the Board of Supervisors because I think that because the septic tank was there, the two parcels and were operating as one, and that 1365 should be changed, its usage should be changed for the past three fiscal years to reflect that it was being used as a residential parcel.

2) Based on the testimony and evidence presented at the time of the hearing, the Carson City Board of Equalization took action on 1393 Medical Parkway (APN 007-531-44) and approved the following:

- a. Removal of the septic system that has been abandoned for taxable year 2018/19;
- b. Application of the eight percent (8%) curable functional obsolescence for the cost to connect to city utilities as a result of the septic system abandonment for the taxable year 2018/19;
- c. Application of functional obsolescence for, and removal of, the chain link fence for taxable year 2018/19 fiscal year;
- d. Approval for change in year built from 1972 to 1950 for the concrete flatwork for three taxable years;
- e. Approval for change in year built from 1972 to 1950 for the existing septic system for three taxable years;
- f. Approval of effective age of 1,224 square foot house from 1970 to 1972 for three taxable years;

DATED this 9th day of April, 2018.



JED BLOCK, Chair
Carson City Board of Equalization

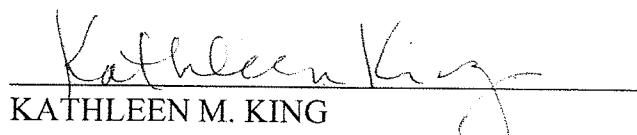
CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Carson City Clerk's Office and that on this 11 day of April, 2018, I served the foregoing Notice of Decision by placing a true and correct copy of the same in the United States mail, postage fully prepaid thereon, and properly addressed to:

Richard Sheldrew
JVRS Enterprises LLC
Post Office Box 313
Minden, Nevada 89423

and via interoffice mail to:

Dave Dawley
Carson City Assessor
201 North Carson Street, Suite 6
Carson City, Nevada 89701



KATHLEEN M. KING

Exhibit K

Tax and Prior Year Gross Assessed Value Override Calculator

Parcel #: 007-531-45

District: 2.4

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Gross Assd Value	24,500	52,500	52,500	70,000	70,000	63,000	50,400
Total New Value	0	0	0	0	0	0	0
Tax Incrs Cap %	5.4	6.8	7.2	8.0	7.8	6.7	4.8
Alt Cap %	5.4	6.8	7.2	8.0	7.8	6.7	4.8
Total Tax Rate	2.6435	2.9287	2.9218	3.1278	3.1279	3.0876	3.0872
"COR" Tax Rate	2.6435	2.9287	2.9218	3.1278	3.1279	3.0876	3.0872
Calculated Prior Yr GAV Override	0	18,446	17,782	19,107	19,276	20,779	22,461
Manual Override	0	18,446	17,782	19,107	19,276	20,779	22,461
 Tax Amounts							
Pre-Abatement:	647.66	1,537.57	1,533.95	2,189.46	2,189.53	1,945.19	1,555.95
Abatement....:	160.05-	1,016.79-	1,975.79-	1,586.53-	1,539.59-	1,251.69-	829.15-
Recapture....:	.00	.00	.00	.00	.00	.00	.00
Total.....:	487.61	520.78	558.28	602.93	649.94	693.50	726.80
 2012-13							
	40,320	40,320	40,320	40,320	40,320	40,320	40,320
Gross Assd Value							
Total New Value	0	0	0	0	0	0	0
Tax Incrs Cap %	6.4	4.2	3.0	3.0	3.0	3.0	2.6
Alt Cap %	6.4	4.2	3.0	3.0	3.0	3.0	2.6
Total Tax Rate	3.5600	3.5600	3.5400	3.5400	3.5200	3.5200	3.5700
"COR" Tax Rate	3.5600	3.5600	3.5400	3.5400	3.5200	3.5200	3.5700
Calculated Prior Yr GAV Override	23,542	21,722	22,634	23,445	24,333	257,476	260,471
Manual Override	23,542	21,722	22,634	23,445	24,333	257,476	246,081
 Tax Amounts							
Pre-Abatement:	1,435.39	1,435.39	1,427.33	1,419.26	9,627.69	9,914.78	11,710.42
Abatement....:	662.09-	629.61-	597.39-	562.75-	564.55-	615.98-	610.62-
Recapture....:	.00	.00	.00	.00	.00	.00	.00
Total.....:	773.30	805.78	829.94	856.51	9,063.14	9,298.80	9,899.80

Note: Tax Amounts are before any Exemption Amounts are applied.

BEFORE

* DOES NOT INCLUDE EAGLE VALLEY
WATER DISTRICT

Tax and Prior Year Gross Assessed Value Override Calculator

Parcel #:	007-531-45	District:	2.4	2004-05:		2005-06:		2006-07:		2007-08:		2008-09:		2009-10:		2010-11:		2011-12:		
Gross Assd Value	24,500	52,500	52,500	52,500	52,500	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	63,000	63,000	50,400	50,400			
Total New Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Tax Incrs Cap %	5.4	6.8	7.2	8.0	8.0	7.8	7.8	8.0	8.0	7.8	7.8	7.8	7.8	6.7	6.7	4.8	4.8			
Alt Cap %	5.4	6.8	7.2	8.0	8.0	7.8	7.8	8.0	8.0	7.8	7.8	7.8	7.8	6.7	6.7	4.8	4.8			
Total Tax Rate	2.6435	2.9287	2.9287	2.9218	2.9218	3.1278	3.1278	3.1278	3.1278	3.1279	3.1279	3.1279	3.1279	3.0876	3.0876	3.0872	3.0872			
"COR" Tax Rate	2.6435	2.9287	2.9287	2.9218	2.9218	3.1278	3.1278	3.1278	3.1278	3.1279	3.1279	3.1279	3.1279	3.0876	3.0876	3.0872	3.0872			
Calculated Prior Yr GAV Override	0	18,446	17,782	19,107	19,107	19,276	19,276	19,276	19,276	19,276	19,276	19,276	19,276	20,779	20,779	22,461	22,461			
Manual Override	0	18,446	17,782	19,107	19,107	19,276	19,276	19,276	19,276	19,276	19,276	19,276	19,276	20,779	20,779	22,461	22,461			
Tax Amounts																				
Pre-Abatement:	647.66	1,537.57	1,533.95	2,189.46	2,189.46	1,586.53-	1,586.53-	1,586.53-	1,586.53-	1,586.53-	1,586.53-	1,586.53-	1,586.53-	1,945.19	1,945.19	1,555.95	1,555.95			
Abatement....:	160.05-	1,016.79-	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00		
Recapture....:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00		
Total.....:	487.61	520.78	558.28	602.93	602.93	649.94	649.94	649.94	649.94	649.94	649.94	649.94	649.94	693.50	693.50	726.80	726.80			
2012-13	2013-14		2014-15		2015-16		2016-17		2017-18		2018-19									
Gross Assd Value	40,320	40,320	40,320	40,320	40,320	40,320	40,320	40,320	40,320	40,320	40,320	40,320	40,320	46,368	46,368	328,023	328,023			
Total New Value	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Tax Incrs Cap %	6.4	4.2	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	2.6	2.6	4.2	4.2			
Alt Cap %	6.4	4.2	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	2.6	2.6	4.2	4.2			
Total Tax Rate	3.5600	3.5600	3.5600	3.5600	3.5600	3.5400	3.5400	3.5400	3.5400	3.5200	3.5200	3.5200	3.5200	3.5700	3.5700	3.5700	3.5700			
"COR" Tax Rate	3.5600	3.5600	3.5600	3.5600	3.5600	3.5400	3.5400	3.5400	3.5400	3.5200	3.5200	3.5200	3.5200	3.5700	3.5700	3.5700	3.5700			
Calculated Prior Yr GAV Override	23,542	21,722	22,634	23,445	23,445	24,333	24,333	24,333	24,333	24,282	24,282	24,282	24,282	24,564	24,564	24,608	24,608			
Manual Override	23,542	21,722	22,634	23,445	23,445	24,333	24,333	24,333	24,333	24,282	24,282	24,282	24,282	24,564	24,564	24,608	24,608			
Tax Amounts																				
Pre-Abatement:	1,435.39	1,435.39	1,427.33	1,427.33	1,427.33	1,562.75-	1,562.75-	1,562.75-	1,562.75-	1,562.75-	1,562.75-	1,562.75-	1,562.75-	1,655.34	1,655.34	11,710.42	11,710.42			
Abatement....:	662.09-	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00		
Recapture....:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00		
Total.....:	773.30	805.78	829.94	856.51	856.51	876.95	876.95	876.95	876.95	876.95	876.95	876.95	876.95	11,710.42	11,710.42					

AFTER

Note: Tax Amounts are before any Exemption Amounts are applied.

* Does NOT include Eagle Valley Water District