

MINUTES
Regular Meeting
Carson City Board of Equalization
Tuesday, February 8, 2022 • 9:00 AM
Community Center Robert "Bob" Crowell Boardroom
851 East William Street, Carson City, Nevada

Board Members

Chair – Jed Block	Member – Colette Burau
Member – Pamela Leonard-Ray	Member – James Wells
Member – Margaret Green-Wilson	

Staff:

Dave Dawley, Assessor (via WebEx)
Kimberly Adams, Chief Deputy Assessor
Ben Johnson, Deputy District Attorney
Jeremy Saposnek, Property Appraiser
Travis Haslem, Property Appraiser
Bryce Wiele, Property Appraiser
Tamar Warren, Senior Public Meetings Clerk

NOTE: A recording of these proceedings, the Board's agenda materials, and any written comments or documentation provided to the recording secretary during the meeting are public record. These materials are on file in the Clerk-Recorder's Office, and available for review during regular business hours.

A. CALL TO ORDER AND DETERMINATION OF QUORUM

(9:05:35) – Chairperson Block called the meeting to order at 9:05 a.m. Roll was called and a quorum was present.

Attendee Name	Status	Arrived/Left
Chairperson Jed Block	Present	
Member Colette Burau	Present	
Member Pamela Leonard-Ray	Present	
Member James Wells	Present	
Member Margaret Green-Wilson	Present	

B. SWEARING IN OF WITNESSES AND STAFF

(9:06:24) – Chairperson Block introduced the item. Mr. Johnson swore in the Staff and applicants who would present testimony during the meeting.

C. PUBLIC COMMENT

(9:07:26) – Chairperson Block entertained public comments; however, none were forthcoming.

(9:08:13) – Mr. Dawley, participating via WebEx due to illness, welcomed everyone and thanked the Board members for dedicating their time to serve on the Board of Equalization. He noted that Ms. Adams would be acting on his behalf and congratulated her for her planned candidacy for the office of Carson City Assessor. Mr. Dawley also acknowledged former Board member Jill Rasner for her dedicated service and noted that a plaque would be presented to her. At Chairperson Block’s request, Ms. Adams read the inscription on Ms. Rasner’s plaque.

D. FOR DISCUSSION ONLY: CARSON CITY BOARD OF EQUALIZATION MEMBER ORIENTATION - ASSESSOR DAVE DAWLEY; SENIOR DEPUTY DISTRICT ATTORNEY BEN JOHNSON.

(9:11:14) – Chairperson Block introduced the item. Ms. Adams thanked the Board as well for their dedication and praised Staff for working with the taxpayers to explain Nevada Statutes and Administrative Codes in order to appraise their properties, which had resulted in fewer appeals.

(9:12:25) – Mr. Johnson reminded the Board that they, unlike other City boards, were a quasi-judicial body whose decisions could be appealed. He reviewed disclosures, ethics, and the Open Meeting Law, and cautioned them against participating in serial quorums. Mr. Johnson encouraged public deliberation and invited the members to view the Open Meeting Law video on the City’s website.

(9:19:51) – Ms. Adams announced that case No. 2022-000009 (agenda item E) had been withdrawn at the request of the appellant.

E. FOR POSSIBLE ACTION: HEARING, DISCUSSION, AND POSSIBLE ACTION REGARDING PETITION FOR REVIEW OF ASSESSED VALUATION OF LOWES HIW, INC., 430 FAIRVIEW DRIVE, APN 004-012-27, CASE #2022-000009.

This item was withdrawn at the request of the appellant.

F. FOR POSSIBLE ACTION: HEARING, DISCUSSION, AND POSSIBLE ACTION REGARDING REVIEW AND APPROVAL OF STIPULATION AGREEMENT FOR ASSEMBLIES OF GOD LOAN FUND, 1600 SNYDER AVENUE, APN 010-221-19, CASE #2022-000010.

(9:20:19) – Chairperson Block introduced the item. Ms. Adams introduced the subject property, incorporated into the record, and informed the Board that the Assessor’s Office had met with the appellant and had reached an agreement to reduce the Assessed Value from \$2,010,639 to \$1,872,698.

(9:23:05) – Mr. Wiele reviewed the Value Change Stipulation document, incorporated into the record, and the eight percent Economic Obsolescence, applied to each of the five buildings on the parcel, reducing the Total Taxable Value from \$5,744,684 to \$5,350,566. Chairperson Block entertained member or public comments, and when none were forthcoming, a motion.

(9:25:19) – Chairperson Block moved to approve the stipulation agreement between the Assemblies of God Loan Fund, and the Carson City Assessor’s Office for Case #2022-000010 [for the property located at 1600 Snyder Avenue, APN 010-221-19]. The motion was seconded by Member Bureau and carried 5-0-0.

G. FOR POSSIBLE ACTION: HEARING, DISCUSSION, AND POSSIBLE ACTION REGARDING PETITION FOR REVIEW OF ASSESSED VALUATION OF J & O NEVADA LLC, 3006 N. ROOP STREET, APN 002-754-01, CASE #2022-000011.

(9:26:08) – Chairperson Block introduced the item. Mr. Haslem gave background on the subject property and reviewed the Assessor’s Evidence, incorporated into the record.

(9:27:38) – Appellant Joshua Soroka (Ernst & Young, LLP), the authorized agent of the appellant, confirmed that he had been sworn in earlier to provide testimony, and thanked the Assessor’s Office for their professionalism. He presented the Appellant’s Evidence, which is incorporated into the record, noting that he agreed with the Assessor’s Office on the improvement value of the property. Mr. Soroka; however, believed that the land value which was assessed at \$16 per square-foot was a 33.3 percent increase over the prior year. He then reviewed the sales data of five properties within a mile radius of the subject property, included in the Appellant’s Evidence, and averaged the figures at \$10.32 (and a median of \$9.40) per square foot. Mr. Soroka believed that based on his findings, the subject property should be valued at \$9.75 per square foot, citing the property’s distance from a highway interchange.

(9:33:56) – Chairperson Block entertained Board discussion to the appellant. Member Wells received confirmation from Mr. Soroka that he agreed with the Assessed Value of the building; however, he disputed the Land Value assessment. Chairperson Block questioned whether the \$22 per square foot sale of a property incorporated into the record should be considered, since it was an anomaly. Mr. Haslem clarified that said sale had not been “given the most weight” and that it was used “because it was reflective of a use to expand an existing gas station.”

(9:38:04) – Mr. Haslam presented the Assessor’s Evidence, incorporated into the record, and gave background on the sales of each property. He referenced the Late Evidence, also incorporated into the record, reading into the record the Nevada Administrative Code (NAC) *Section 361.624 - Duty to equalize within geographic vicinity, whole county; limitation on adjustment of result of cyclic reappraisal. The county board of equalization shall seek to equalize taxable valuation within the geographic vicinity of the*

subject property, as well as the whole county. Unequal valuations resulting solely from the effect of cyclic reappraisal authorized by law does not justify an adjustment to a valuation.

(9:40:21) – Mr. Haslam noted that since commercial values had been “slightly neglected for a few years in Carson City across the board, we have time to dive into them and we were able to make clear, concise neighborhoods and we did that with gas stations. They were out of the equalization over this past year, [but] we have brought them into equalization across the County. And, that [is] where that \$16 a foot comes from.” He also noted that “with the traffic count and location to all subject comparables, we do not feel that there is a location adjustment derived to this exact subject parcel.”

(9:41:24) – Chairperson Block received confirmation that multiple gas stations had been on the Assessor’s Rolls for \$16 per square foot, adding that land values in Carson City had been appreciated. Member Bureau inquired about the comparables on properties from Reno and Mr. Haslem stated that the properties were used to understand that the Total Taxable Value would not exceed market value, adding that they gave more weight to vacant land sales.

(9:44:11) – Member Wells was informed by Mr. Wiele that they did not have data to support the intuition that a lower traffic count location would be less desirable or valuable than one fronting Highway 50. Member Wells also noted that he was “struggling” to get to \$16 per square foot, based on the exclusion of the \$22 per square foot property. Mr. Wiele explained to Chairperson Block that tax caps were not taken into account to establish Land Value per square foot; however, he noted land values in commercial zoning such as gas stations had “increased rapidly over a number of years.” He added that they had followed the equalization guiding principles and not tax caps.

(9:48:09) – Mr. Dawley clarified that the Assessor’s Office had not neglected to analyze the commercial land values, noting that the last two years had been “challenging;” therefore, they had chosen to “freeze” the commercial land values due to the COVID-19 pandemic. He added that Carson City in general had seen a large increase in assessed values (almost seven percent). Mr. Haslem clarified for Member Wells that three of the sales presented by the appellant were “out of the permissible date range, per NAC,” adding that the 909 Retail Way sale was showing appreciation. Mr. Wiele informed Member Wells that the 909 Retail Way property (sold in September 2019 for \$10.50 per square foot) was currently valued at \$16 per square foot (at Gross Taxable Value) for the 2022 tax year. Mr. Dawley clarified that the 909 Retail Way property had been sold as a single parcel but had been split since then. Chairperson Block entertained comments from the appellant.

(9:54:35) – Mr. Soroka believed that it was accurate to take weight away from the 1112 North Carson Street sale, which would make the \$16 per square foot sale the highest amount. He also noted that there were no post-pandemic sales to indicate appreciation. Mr. Dawley clarified for Member Bureau that his office was “trying to equalize the [land] values of the properties in Carson City...by law we have to be under market value for the land.” Ms. Adams highlighted the new software utilized by the Assessor’s

Office which grouped all gas stations together to ensure equalized valuation. Discussion ensued regarding another gas station and Member Wells was informed that the property had received a size reduction and assessed for the property that was in use, noting that the previously discussed Retail Way property, after being subdivided, would be at \$15.61 per square foot; however, Mr. Soroko believed that value was “overstated.” Mr. Dawley clarified that economic obsolescence could not be applied for the land. He also did not object to the \$12 per square foot value “as long as we can show that we equalize the property.” Chairperson Block entertained a motion. Member Wells noted that “based on the sale on 909 Retail Way, that is now almost a little over two years old, and the fact that the land is assessed at \$16 a foot, I find it difficult to assess this lot at a lower rate than a similar property in very close proximity. And, based on that I recommend that we retain the taxable value as identified by the Assessor.”

(10:09:50) – Member Wells moved to retain the taxable value as identified by the Assessor. The motion was seconded by Member Bureau. The motion carried 5-0-0.

(10:10:29) – Chairperson Block informed Mr. Soroko that he could appeal the Board’s decision to the State Board of Equalization before March 10, 2022.

H. PUBLIC COMMENT

(10:11:27) – Chairperson Block entertained final public comments; however, none were forthcoming.

(10:11:56) – Mr. Dawley thanked the Board members once again, and praised Staff for their diligence in following the Statute and Administrative Code. He also thanked the Board for their service and for the honor of being the City’s Assessor for the past 19 years.

(10:13:17) – Chairperson Block reflected on past memories of the Board of Equalization and thanked the Board for volunteering and reading all the material. He also thanked Staff for their preparation of the material, wished Ms. Adams well on her candidacy, and thanked Mr. Dawley for running the Assessor’s Office with integrity. Ms. Adams echoed the Chair’s comments and thanked Member Bureau for accepting the last-minute assignment. She also invited the Board to send her suggestions for future processes, noting that they would like to be paperless in the future.

I. FOR POSSIBLE ACTION: ADJOURNMENT

(10:17:01) – Chairperson Block adjourned the meeting at 10:17 a.m.

The Minutes of the February 8, 2022 Carson City Board of Equalization meeting are respectfully submitted on this 18th day of February, 2022.

AUBREY ROWLATT, Clerk – Recorder

By: _____
Tamar Warren, Deputy Clerk