

CARSON CITY BOARD OF EQUALIZATION

Minutes of the January 27, 2004 Meeting

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A regular meeting of the Carson City Board of Equalization was scheduled for 10:00 a.m. on Tuesday, January 27, 2004 in the City Hall Capitol Conference Room, 201 North Carson Street, Carson City, Nevada.

PRESENT: Chairperson Kevin Vukota

Ron Allen

Roy Semmens

STAFF: Dave Dawley, Assessor

Scott Loff, Chief Property Appraiser

Steve Walker, Property Appraiser

Heather Mandel, Property Appraiser

Mary-Margaret Madden, Deputy District Attorney

Kathleen King, Recording Secretary

NOTE: A tape recording of these proceedings is on file in the Clerk-Recorder's Office and is available for review during regular business hours.

A. CALL TO ORDER, ROLL CALL AND DETERMINATION OF QUORUM (1-0006) - Chairperson Vukota called the meeting to order at 10:00 a.m. Roll was called; a quorum was present. Vice Chairperson Saulisberry and Member Keating were absent.

B. ACTION ON APPROVAL OF MINUTES - January 13, 2004 (1-0010) - Member Allen moved to accept the minutes. Member Semmens seconded the motion. Motion carried 3-0.

C. DISCUSSION AND ACTION ON PETITION FOR REVIEW OF ASSESSED VALUATION

C-1. CARSON-TAHOE HOSPITAL, APNs 008-054-16; 008-055-03; 008-062-18; AND 007-511-02 (1-0016) - At Chairperson Vukota's request, Attorney Mike Pavlakis introduced himself and Michael Blair, Chief Financial Officer of Carson-Tahoe Hospital. The Assessor's Office staff and the Board members introduced themselves. Mr. Loff identified the parcels, as follows: 008-062-18, 008-055-03, 008-054-16, 007-511-07, and 007-511-08. He advised that Carson-Tahoe Hospital had requested the parcels be exempted from the tax roll.

Mr. Dawley acknowledged that APNs 008-054-16 and 007-511-02 were exempted last year pursuant to a decision of the State Board of Equalization. He advised that an appeal of said decision had been filed with the District Court. Pending a decision by the District Court, Mr. Dawley advised that the Assessor's Office recommends exempting the remaining parcels.

Mr. Pavlakis distributed exhibits to the Board members and staff. He displayed a drawing of Carson-Tahoe Regional Medical Center ("CTRMC") and pointed out the subject parcels and the access road, an extension of Eagle Valley Ranch Road. He responded to questions regarding the purposes for the 1.25-acre and 17.48-acre parcels depicted on the displayed drawing. Mr. Loff provided the parcel numbers, as follows: APN 008-055-03 (1.25 acres); and APN 008-062-18 (17.48 acres). Mr. Pavlakis circulated a photograph of the road which traverses the 17.48-acre parcel, and responded to questions regarding the same. He advised that the road will eventually be paved with curb and gutter; it is currently in the process of being

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constructed. In response to a further question, Mr. Pavlakis advised that CTRMC representatives are negotiating with City representatives over a development agreement which will address ownership of the road. The road is presently owned by CTRMC.

Member Semmens agreed to the Assessor's recommendation, but advised that he had a problem with exempting the "bare land from the City's tax rolls due to the fact that we're exempting the hospital that we have right now, we're exempting this hospital, the State report has an error in there of a statute saying 361.144. 361.144 does not exist in the tax books." He agreed to wait for the District Court decision, but commented that the City is losing tax dollars on bare land which is presently vacant. He expressed the opinion that the 17.48-acre parcel should not be exempted. He referred to comments made during a 2003 Board of Equalization meeting regarding the applicable statute requiring occupation of a building prior to exempting a property from the tax rolls. He noted that since the buildings are not yet constructed, they cannot be occupied. **Member Allen moved to uphold the Assessor's recommendation to place the parcels on exempt status pending the outcome of the court decision. Member Semmens seconded the motion. Motion carried 3-0.** Chairperson Vukota reviewed the appeal process for the benefit of the petitioners.

D. DISCUSSION AND POSSIBLE ACTION ON ASSESSOR'S RECOMMENDED CORRECTIONS TO THE CARSON CITY TAX ROLL (1-0269) - Mr. Loff reviewed the staff report regarding APN 003-131-02, 921 West King Street. He advised that the owner was contacted, she acknowledged the error, and agreed to pay the taxes due in the amount of \$985.50. Mr. Loff acknowledged that the owner indicated no problem with the property valuation, and that there were no penalties due on the back taxes. **Member Semmens moved to add APN 003-131-02 to the tax rolls as a missed parcel and that the preceding year's taxes be paid and the current taxes be paid. Member Allen seconded the motion. Motion carried 3-0.**

Mr. Loff reviewed the staff report regarding APNs 007-501-02, 007-501-03, 007-501-05, 007-501-06, 007-501-08, 007-501-09, 007-501-10, 007-501-11, 007-501-12, and 007-501-13. He acknowledged that the owners have agreed to the \$100,000 valuation of APN 007-501-06, of which only approximately 12% is developable. He advised that as soon as one of the parcels is sold, the subdivision discount will no longer apply. In response to a question, Mr. Loff advised that Haddan Engineering determined the percentage of buildable space on parcel 007-501-06. In response to a further question, he advised that the asking price for the subject parcels is in the \$200,000 range. He provided background information on valuation of the parcels. **Member Allen moved to accept the Assessor's recommendation to correct the valuations on the listed parcels. Member Semmens seconded the motion. Motion carried 3-0.**

E. DISCUSSION REGARDING A WRITTEN POLICY ADDRESSING DEVELOPMENT OF PROPERTY TO BE USED FOR NON-PROFIT OR CHARITABLE PURPOSES (1-0430) - Discussion took place regarding the language of the statutes addressing the definition of occupancy. Mr. Dawley advised that the Assessor's Office is in the process of developing an application which all charitable organizations requesting exemption from the tax rolls will be required to complete. Ms. Madden discussed the language of the applicable statute and provided background information on the case pending before the District Court. She advised that the County and State Boards of Equalization may not have had jurisdiction to review the matter. Once the jurisdictional issue is resolved, the statute can be reviewed with regard to the original issue of whether the hospital property should be exempted from the tax rolls. Mr. Dawley acknowledged that the Assessor's Office is developing an office policy in addition to the

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application referenced earlier. He further acknowledged that he would notify the Board members of the District Court hearing date.

F. PUBLIC COMMENT (1-0615) - Mr. Dawley thanked the Board members for their participation and expressed his appreciation for their time.

G. DISCUSSION AND POSSIBLE ACTION REGARDING NEXT MEETING DATE (1-0631) - Mr. Loff advised that the next meeting would be scheduled for Tuesday, February 10th in the Community Center Sierra Room. He recommended canceling the Tuesday, February 3rd meeting and the Board members concurred.

H. ACTION ON ADJOURNMENT (1-0655) - Member Semmens moved to adjourn the meeting at 10:35 a.m. Member Allen seconded the motion. Motion carried 3-0.

The Minutes of the January 27, 2004 meeting of the Carson City Board of Equalization are so approved this 24th day of February, 2004.

KEVIN W. VUKOTA, Chair