

MINUTES
Regular Meeting
Carson City Board of Equalization
Tuesday, February 7, 2023 • 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 – Al Kramer

Member – Mary Sanada

Staff:

Kimberly Adams, Assessor

Shannon Silva, Chief Deputy Assessor

Ben Johnson, Senior Deputy District Attorney

Travis Haslem, Property Appraiser

Jeremy Saposnek, Property Appraiser

Bryce Wiele, Property Appraiser

Tamar Warren, Senior Deputy Clerk

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

https://carsoncity.granicus.com/player/clip/2179?view_id=2&redirect=true&h=514692162257f10cc492ec463c4d2d72.

A. CALL TO ORDER AND DETERMINATION OF QUORUM

(9:02:16) – Chairperson Block called the meeting to order at 9:02 a.m. Roll was called and a quorum was present. Chair Block also introduced Clerk-Recorder Scott Hoen and welcomed new Members Kramer and Sanada to the Board.

Attendee Name	Status	Arrived/Left
Chairperson Jed Block	Present	
Member Colette Burau	Present	
Member Pamela Leonard-Ray	Present	
Member Al Kramer	Present	
Member Mary Sanada	Present	

B. SWEARING IN OF WITNESSES AND STAFF

(9:03:23) – Chairperson Block introduced the item. Mr. Johnson swore in the Staff and applicants who would present testimony during the meeting.

C. PUBLIC COMMENT

(9:04:03) – Chairperson Block entertained public comments; however, none were forthcoming.

D. FOR DISCUSSION ONLY: CARSON CITY BOARD OF EQUALIZATION MEMBER ORIENTATION – ASSESSOR KIMBERLY ADAMS; SENIOR DEPUTY DISTRICT ATTORNEY BEN JOHNSON.

(9:04:30) – Chairperson Block introduced the item. Ms. Adams thanked the Board for volunteering their time to represent the City’s taxpayers. Mr. Johnson reminded the Board that they, unlike other City boards and commissions, 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.

(9:09:32) – Ms. Adams announced that agenda items F (Case No. 2023-000013) and item K (Case No. 2023-000018) had been withdrawn at the request of their respective appellants.

E. FOR POSSIBLE ACTION: HEARING, DISCUSSION AND POSSIBLE ACTION REGARDING PETITION FOR REVIEW OF ASSESSED VALUATION OF ALFRED WAIKSNORIS & KIMBERLY MURPHY FAMILY TRUST, 1730 CHAPARRAL DRIVE, APN 007-572-25, CASE #2023-000012.

(9:10:26) – Chairperson Block introduced the item. Mr. Haslam presented the subject property and the Assessed Values. Appellants Kimberly Murphy and Alfred Waiksnoris introduced themselves and presented the Appellant’s Evidence which is incorporated into the record. They also introduced additional evidence; however, since there were not enough copies for the Board and the public, Mr. Johnson noted that it could not be introduced as evidence. Ms. Murphy believed that the 26 plumbing fixtures calculated by the Assessor’s Office were incorrect and that there were 17 such fixtures in the house. She also calculated the Reassessed Value of the tennis court at \$17,773 due to cracks; therefore, she believed the two exemptions would bring the Assessed Value down by \$37,104 to \$693,965. Ms. Murphy stated that many similar homes had lower Assessed Values and recommended reassessing the properties in the area based on the Anderson Ranch development which, in her opinion, would bring their property values down due to traffic and congestion. Chair Block informed Ms. Murphy that future assessments will take the new homes in the area into consideration once they have been completed.

(9:20:42) – Mr. Haslam presented the Assessor’s Evidence, incorporated into the record, and recommended retaining the Taxable Land Value to be \$208,000 and the Taxable Improvement Value to be \$759,590 for a Total Taxable Value of \$967,590. He explained that items such as water heaters and wet bars are also considered plumbing fixtures. Mr. Haslam stated that the tennis court could not be considered a black tar surface and would be assessed for its function as a tennis court. He offered an

inspection, clarifying that permitted remodels are the only ones that would be known to the Assessor's Office.

(9:24:35) – Ms. Murphy believed that the three-inch cracks on the tennis court were due to an earthquake five years ago. Mr. Haslam reviewed the Residential Building Record on page 104 of the packet, incorporated into the record, and discussed the plumbing fixtures with Ms. Murphy, who explained that one of the existing bathtub fixtures had been removed. Ms. Adams clarified that any granted obsolescence for the tennis court would be applied to the following year's taxes. She also explained to the Board that other similar tennis courts would be at a disadvantage should obsolescence be granted to this particular property. Chairperson Block entertained Board questions or comments.

(9:31:57) – Member Sanada inquired about the discrepancy in the plumbing fixtures and Ms. Murphy explained that they had removed a few including a water heater. Member Burau clarified that the Anderson Ranch would increase the appellant's property value as more buyers would seek her 2.5-acre property as opposed to clustered homes. Mr. Haslam explained to Member Sanada that the property had been placed on the Tax Roll in 1991 with new construction in 2006 which could be appealed in 2007. He also clarified that lowering the quantity of the plumbing fixtures would reduce the Taxable Value; however, the taxes due won't be reduced due to the existing cap. Ms. Adams explained that they base their assessments on the plans and if they are not notified should the plans change, they are unaware of the changes. She added that the fixture count could be adjusted in the Assessor's database; however, she recommended an inspection noting that a tub and a shower are considered two separate fixtures. Chairperson Block was in agreement that "plans change" and recommended an inspection for the fixtures. He also inquired about the obsolescence timeframe of the tennis court.

(9:41:28) – Mr. Haslam explained that the Assessor's Office revisits obsolescence annually and makes adjustments. Member Kramer noted that the valuations would not change the amount of taxes paid this or next year; however, it would "set the record straight," adding that for that reason, it does not have to be done immediately as there would not be a reason to do it for financial purposes. He also recommended an inspection. Based on an assumption of 17 plumbing fixtures in the home, Ms. Adams calculated that the Assessed Value of only the structure would be reduced to \$260,216 and the overall Assessed Value to \$333,016 which does not include depreciation. She also explained that the property tax on an older home would be less than that of an equivalent newer home and Ms. Silva clarified further the process of depreciating older homes versus new homes. There were no additional comments; therefore, Chairperson Block entertained a motion.

(9:49:54) – Member Kramer moved to deny the application for the reduction of Assessed Valuation [Case No. 2023-000012] and to request the Assessor's office to inspect the property [on 1730 Chaparral Drive, APN 007-572-25], and update their records. Discussion ensued and Ms. Adams explained that the inspection would not be delayed, and Ms. Murphy would receive an Amended

Assessment Notice within a month. She also requested guidance from the Board regarding the tennis court. **Member Kramer withdrew his motion.**

(9:53:54) – Amended Motion: Member Kramer moved “to retain the Assessor’s Valuation [for the property on 1730 Chaparral Drive, APN 007-572-25] until such time as a new inspection can be done, which considers the Functional Obsolescence of the tennis court as noted in the pictures of the property, and these results will then generate a new Assessed Valuation for the property which will be given to the appellant. This should happen within a four-month period.” The motion was seconded by Member Leonard-Ray and carried 5-0-0.

(9:55:35) – Chairperson Block thanked the appellants and informed them of the appeal process to the State Board of Equalization which must be submitted before March 10, 2023.

F. FOR POSSIBLE ACTION: HEARING, DISCUSSION AND POSSIBLE ACTION REGARDING PETITION FOR REVIEW OF ASSESSED VALUATION OF MP CARSON HOLDING LLC, 17 HOSPITALITY WAY, APN 002-762-02, CASE #2023-000013.

This item has been withdrawn (please see agenda item D).

G. FOR POSSIBLE ACTION: HEARING, DISCUSSION AND POSSIBLE ACTION REGARDING PETITION FOR REVIEW OF ASSESSED VALUATION OF LD CARSON CITY STEWART STREET LLC, 906 S. STEWART STREET & E. NINTH STREET, APN 004-055-02 & 004-055-07, CASE #2023-000014.

(9:56:27) – Chairperson Block introduced the item. Mr. Wiele introduced the subject property and presented the Assessor’s Evidence. He also noted that no Appellant Evidence had been received to date and that the appellant was not present in this meeting. Member Kramer noted that commercial property prices were decreasing in Carson City. Mr. Wiele clarified that the last date of the data incorporated into setting the land value had been June 30, 2022, and cited similar property sale prices that exceeded the value. He also explained that the next valuation may be different. Because the appellant was not present, Chairperson Block entertained a motion.

(10:04:22) – Member Sanada moved to deny the appeal [Case No. 2023-000014] based on the fact that no appellant information had been received. The motion was seconded by Member Bureau and carried 5-0-0.

H. FOR POSSIBLE ACTION: HEARING, DISCUSSION AND POSSIBLE ACTION REGARDING REVIEW AND APPROVAL OF STIPULATION AGREEMENT FOR BASCAL PROPERTIES, 504 E. MUSSER STREET, APN 004-181-03, CASE #2023-000015.

(10:05:10) – Chairperson Block introduced the item. Mr. Wiele introduced the subject property, presented the Assessor’s Evidence which is incorporated into the record, and recommended approval of the Stipulation Agreement of a reduced Taxable Value from \$978,772 to \$858,772 based on the findings of the Income Valuation.

(10:07:05) – The appellant’s representative, Kevin Sigstad, noted his approval of the Agreement and praised Staff for their hard work and diligence. There were no additional comments and Chairperson Block entertained a motion.

(10:07:55) – Chairperson Block moved to approve the Stipulation Agreement between the appellant’s agent and the Assessor’s Office for the Taxable Value of \$858,772 and Assessed Value of \$300,570 for the 2023 Fiscal Year for the property [located on 504 E. Musser Street, APN 004-181-03]. The motion was seconded by Member Sanada and carried 5-0-0.

I. FOR POSSIBLE ACTION: HEARING, DISCUSSION AND POSSIBLE ACTION REGARDING REVIEW AND APPROVAL OF STIPULATION AGREEMENT FOR SINDELAR, FRANK L. & MCCLARD, JANET E., 1780 N. WINNIE LANE, APN 007-102-09, CASE #2023-000016.

(10:08:58) – Chairperson Block introduced the item. Mr. Haslam introduced the subject property, presented the Assessor’s Evidence which is incorporated into the record, and recommended approval of the Stipulation Agreement of a reduced Taxable Value for the 2023 Fiscal Year from \$431,769 to \$289,838 based on the challenges that exist to make the home livable and the swimming pool functional. There were no Board questions or comments to Staff or the appellant; therefore, Chairperson Block entertained a motion.

(10:11:15) – Member Sanada moved to approve the Stipulation Agreement between the appellant and the Assessor’s Office for the 2023 Fiscal year for the Taxable Value of \$431,769 and Assessed Value of \$289,838 for the property [located at 1780 N. Winnie Lane, APN 007-102-09]. The motion was seconded by Member Kramer and carried 5-0-0.

(10:12:34) – Appellant Frank Sindelar praised the Assessor’s Office Staff, called them cooperative, and thanked the Board for being fair.

J. FOR POSSIBLE ACTION: HEARING, DISCUSSION AND POSSIBLE ACTION REGARDING REVIEW AND APPROVAL OF STIPULATION AGREEMENT FOR TODD, KENNETH R. & KATHERINE A., LIVING TRUST & ET AL., 3480 GS RICHARDS BLVD., #302, APN 007-591-02, CASE #2023-000017.

(10:12:06) – Chairperson Block introduced the item. Mr. Wiele introduced the subject property, presented the Assessor’s Evidence which is incorporated into the record, and recommended approval of the Stipulation Agreement of a reduced Taxable Value for the 2023 Fiscal Year from \$565,807 to \$435,807 based on the economic obsolescence listed in the Assessor’s letter (incorporated into the record). Chairperson Block entertained Board questions/comments. Member Leonard-Ray wished to understand how the Assessor’s Office planned to follow up on the appellant’s efforts to lease the property. Mr. Wiele explained that Mr. Sigstad was the agent for this appellant as well, adding that Staff would work with him to ensure the property is marketed appropriately and they would “revisit the negative adjustment, if it’s still warranted, annually.”

(10:17:23) – Mr. Sigstad explained that the selling agent had guaranteed the rent difference for a time period; however, that time had expired. He also clarified that the rent had been reduced from \$4,500 to \$3,500. Chairperson Block entertained additional comments and when none were forthcoming, a motion.

(10:19:09) – Member Leonard-Ray moved to approve the Stipulation Agreement between the appellant and the Assessor’s Office for the 2023 Fiscal year for APN 007-591-02 for the Taxable Value of \$435,807 from \$565,807. The motion was seconded by Member Bureau and carried 5-0-0.

(10:19:54) – Mr. Sigstad thanked the Board and the Assessor’s Office for their cooperation.

K. FOR POSSIBLE ACTION: HEARING, DISCUSSION AND POSSIBLE ACTION REGARDING PETITION FOR REVIEW OF ASSESSED VALUATION OF TULCHINSKY, DMITRY, 58 CONDOR CIRCLE, APN 010-311-61, CASE #2023-000018.

This item has been withdrawn (please see agenda item D).

L. PUBLIC COMMENT

(10:20:32) – Chairperson Block entertained final public comments; however, none were forthcoming. He also thanked Staff for their hard work in preparation for the meeting, the Board for volunteering their time and expertise, the Clerk’s Office, and the District Attorney’s Office.

M. FOR POSSIBLE ACTION: ADJOURNMENT

(10:21:36) – Chairperson Block adjourned the meeting at 10:21 a.m.

The Minutes of the February 7, 2023 Carson City Board of Equalization meeting are respectfully submitted on this 27th day of February, 2023.

SCOTT HOEN, Clerk-Recorder

By:

Tamar Warren, Senior Deputy Clerk