

MINUTES
Regular Meeting
Carson City Board of Equalization
Tuesday, February 24, 2015 ● 9:00 AM
Community Center Sierra Room
851 East William Street, Carson City, Nevada

Board Members:

Chair – Jed Block **Member – Jill Rasner**
Member – Roy Semmens **Member – Bonnie Vivant**
Member – Mallory Wilson

Staff:

Dave Dawley, Assessor Adriana Fralick, Chief Deputy District Attorney
Kimberly Adams, Chief Deputy Assessor Denise Gillott, Chief Property Appraiser
Don Massow, Property Appraiser Jeremy Saposnek, Property Appraiser
Tamar Warren, Recording Secretary

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 (9:01:04) – Chairperson Block called the meeting to order at 9:01 a.m. Roll was called. A quorum was present.

Attendee Name	Status	Arrived
Jed Block	Present	
Jill Rasner	Present	
Roy Semmens	Present	
Bonnie Vivant	Present	
Mallory Wilson	Present	

B. PUBLIC COMMENT (9:01:20) – None.

C. For Possible Action: APPROVAL OF MINUTES

(9:01:50) – MOTION: I move to approve the minutes of the January 20, 2015.

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

(9:20:15) – Member Semmens noted that the February 17, 2015 minutes needed to reflect that Mr. Lepire “had a 20 by 40 pad cut in it and had vehicles parked on it”; which, he believed, would be important in case of an appeal to the State Board of Equalization.

(9:03:10) – MOTION: I move to approve the minutes of the February 17, 2015 with a correction [as] noted.

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

D. For Possible Action: PETITION FOR REVIEW OF ASSESSED VALUATION OF SNAP ON LOGISTICS COMPANY, 1880 FAIRVIEW DRIVE, APN 010-051-45.

(9:03:39) – Mr. Dawley explained that this item had been withdrawn, along with item K, and withdrawal forms had been received by the Assessor’s Office for both items.

E. For Possible Action: PETITION FOR REVIEW OF ASSESSED VALUATION OF FARMERS BROTHERS COMPANY, 3880 TECHNOLOGY WAY, APN 005-054-05.

(9:04:18) – Ms. Gillott presented the property and the Assessor’s Evidence, incorporated into the record. She also noted that the appellant was not present.

(9:07:02) – There were no Board or public comments.

(9:07:10) – MOTION: I move to accept the Carson City Assessor’s Total Taxable Value of \$565,914 for Fiscal Year 2015-2016 on APN 005-054-05, physical address: 3880 Technology Way, Carson City, Nevada, owned by Farmer Brothers Co.

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

F. For Possible Action: PETITION FOR REVIEW OF ASSESSED VALUATION OF SMITH'S FOOD & DRUG CENTERS, INC., 505 EAST WILLIAM STREET, APN 002-172-01.

(9:08:20) – Mr. Massow presented the property and the Assessor’s Evidence, incorporated into the record, and recommended that the Total Taxable Value remain as is, at \$248,520. He also noted that the appellant was not present.

(9:12:16) – Member Semmens was informed that the new gasoline station was not included in this year’s tax roll. Chairperson Block received confirmation that the vacant land sales data represented the parking lot.

(9:13:00) – There were no additional Board or public comments.

(9:14:00) – Ms. Fralick advised having a separate motion for each agenda item [G and H].

(9:13:07) – MOTION: I move to approve the Assessor’s Office value on APN 002-172-01, 505 East William Street, Smith’s Food King [and Drug Centers, Inc.]

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

G. For Possible Action: PETITION FOR REVIEW OF ASSESSED VALUATION OF SMITH'S FOOD KING PROP, INC., 599 EAST WILLIAM STREET, APN 002-172-12.

(9:15:25) – Mr. Massow presented the Assessor’s Evidence, incorporated into the record, and recommended that the Taxable Value remain as is. He stated that the appellant had not submitted any comparables or proof to support their opinion.

(9:20:30) – There were no Board or Public Comments.

(9:20:55) – MOTION: I move to accept the Assessor’s recommendation on APN 002-172-12, 599 East William Street to maintain the same Taxable Value at \$3,311,100.

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

(9:21:27) – Chairperson Block received confirmation from Ms. Fralick that he could correct the record by mentioning that the above motion was for Food King Properties and not for Smith’s Food King Drug Centers, Inc.

H. For Possible Action: PETITION FOR REVIEW OF ASSESSED VALUATION OF STORAGE QUEST CARSON CITY, LTD., 3363, 3569, 3369, AND 3579 HIGHWAY 50 EAST, APNs 008-303-03, -24, -25, AND -26.

(9:22:21) – Mr. Massow presented the Assessor’s Evidence which is incorporated into the record, going over each parcel separately. He noted that the appellant was not in attendance to provide the Appellant’s Evidence, incorporated into the record, which he also reviewed. Mr. Massow recommended that the taxable value remain as is for all the properties.

(9:31:38) – Chairperson Block was informed that out of area comparables were used to find the most compatible ones to size and type of properties.

(9:39:40) – Mr. Massow and Mr. Dawley explained that the appraisals were based on sales comparisons, and the type of use for the parcels.

(9:41:21) – MOTION: I move to agree with the Assessor’s Office for parcel 008-303-03, for a total [taxable] value of \$1,096,406; Parcel 008-303-24 for a total taxable value of \$406,649; Parcel 008-303-25 with a total [taxable] value of \$1,409,283; and [Parcel] 008-303-26 a total [taxable] value of \$3,387,989, with a combined total of all Parcels at \$6, 310,326.

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

I. For Possible Action: PETITION FOR REVIEW OF ASSESSED VALUATION OF McCUBBIN, MARK AND SUE LIVING TRUST, 3501 VICKY LANE, APN 010-492-05.

(9:42:56) – Chairperson Block introduced the item. The appellants and Assessor’s Office representatives were sworn in by Ms. Fralick.

(9:43:30) – Mark McCubbin introduced himself and his wife Sue. Mrs. McCubbin noted that they had added a watchman’s quarter and noticed a \$500 increase on their taxes as a result, adding that they had not been notified of the increase and had only noticed it after receiving their tax bill, adding that the Assessor’s Office had calculated their taxes based upon the completion of the project which would be done this year. The McCubbins presented the Appellant’s evidence adding that their neighbors’ taxes had been much lower. In response to a question by Chairperson Block, Mrs. McCubbin Stated that their last appraisal was in 2009, and the property had appraised for \$400,000. Mr. McCubbin explained that their situation was unique as they leased their road from the BLM with no maintenance assistance. Mrs. McCubbin appreciated the assistance offered by the Assessor’s Office to work with them during the next tax year, but she wished to address the current issue, calling it a 70 percent increase in taxes.

(9:52:07) – Member Vivant received confirmation that the current assessment is for 21 percent completion of the watchman’s quarter. She was also informed that the appeal was based on the Assessor’s value of \$484,000. The McCubbins felt that in this economy, the property would be worth around \$400,000.

(9:54:54) – Ms. Gillott presented the Assessor’s Evidence, which is incorporated into the record. Member Rasner disclosed for the record that she was professionally acquainted with the appellants; however, her decisions would be “fair and equitable”. She also inquired about properties next door to the appellants and was informed by Ms. Gillott that there had been no current sales that utilized the same access road; therefore, she had used comparables “across the river” with similar road situations. Mr. Dawley noted that the properties next door comprised two mobile homes on separate parcels. Mrs. McCubbin stated that there were two other homes that had much lower taxes; however, she noted that they were not well taken care of. Mr. McCubbin noted that their access road is public land; providing constant use by others such as off-road vehicles.

(10:09:28) – Mr. Dawley explained that the Assessor’s Office puts new construction on the roll after the conclusion of the County Board of Equalization (BOE) and after July 1, at it completed percentage rate. He added that the McCubbins are able to appeal to the County BOE this year, for last year’s values. Mr. Dawley noted that the same thing will happen this year, as they will find out by July 1, 2015 the completion rate of the property, and should it be above market value, they would give it obsolescence, suggesting that the McCubbins should contact them if they are dissatisfied with that value. He also explained the capped taxes for properties that are below market value, adding that the cap did not apply for new construction, which would be assessed at full market value. Member Semmens inquired about other five-acre parcels in the area, and Ms. Gillott referred him to comparable properties in Exhibit A. Discussion ensued regarding the properties and Ms. Gillott explained that the difference was the new construction on the appellant’s property. Mr. Dawley explained the depreciation of more expensive homes due to the deferment. Discussion ensued regarding fairness and Chairperson Block clarified that the appeal was for the 2014-2015 fiscal year. Member Rasner was informed that the 21 percent taxable value of the watchman’s quarter was \$32,861. Discussion ensued regarding the 2014-2015 tax year and Mr. Dawley noted that it was not included in both the appellant and Assessor’s Office evidence, adding that the property would be valued at “whatever point it is as of July 1”. Member Rasner questioned the increase of the taxable total from 339,766 to \$426,871 for the 2015-2016 fiscal year for “a wall and 21 percent of the new proposed construction” and Mr. Dawley clarified that the deletion of the 15 percent of the economic obsolescence given for the 2014-2015 year, in addition to the watchman’s quarter at 21 percent. Chairperson Block received confirmation that the 15 percent economic obsolescence was removed because of the new construction, adding that once the structure is complete, the economic obsolescence would be reevaluated. Mr. McCubbin noted that the only improvement on the land was a well. Member Wilson was informed that the “quality class was set at 3.5”, which Mr. Dawley noted was high and was willing to work with the McCubbins to see if it could be lowered. Member Rasner inquired about making an adjustment on the quality class and adding the 15 obsolescence and Mr. Dawley noted it could be done; however, it could change next year. Discussion ensued regarding needed changes in Nevada State Law and Chairperson Block suggested starting with the legislature because the Board could not lobby as a whole but individuals could. Mr. Dawley reiterated that he would like to work with the McCubbins. Member Rasner wished to make a motion and Chairperson Block noted that the motion does not have to follow the recommendations of the Assessor’s Office.

(10:48:33) – MOTION BY MEMBER RASNER: In regards to APN 010-492-05 for Mark and Sue McCubbin, property address 3501 Vicky Lane, I [move] to apply 15 percent obsolescence back to the property, making a taxable total of \$363,840.

Mr. Dawley noted that the current assessed value was \$101,843, and therefore, the taxable value would be \$290,994, bringing the total taxable value to \$375,550. Mr. Dawley also noted that the property tax was based on \$333,586, which meant the taxes would not be reduced.

(10:51:22) – AMENDED MOTION BY MEMBER RASNER: For Mark and Sue McCubbin, [property] located at 3501 Vicky Lane, APN 010-492-05 [I move to approve] a taxable value of \$375,550. The motion died for lack of a second.

(10:52:01) – MOTION: I move [regarding] APN 010-492-05, for the Mark and Sue McCubbin Living Trust at 3501 Vicky Lane and keep the value at \$426,871 until we complete the property values for the next year.

(10:53:00) – Mr. Dawley noted that the motion above should be “for right now but it’s going to change because of the new construction”. Chairperson Block entertained a new motion.

(10:53:32) – MOTION: The recommendation that the Assessor’s Office has come up with \$426,871 on APN 010-492-05 is my motion.

(10:54:35) – Member Vivant stated that she would second the motion and believed that the Assessor’s Office would make every attempt to work with the appellants and make it equitable. Member Wilson also noted that the watchman’s quarter was the discrepancy and recommended looking at the quality number.

RESULT:	APPROVED (4-1-0)
MOVER:	Semmens
SECONDER:	Vivant
AYES:	Block, Semmens, Vivant, Wilson
NAYS:	Rasner
ABSTENTIONS	None
ABSENT:	None

(10:55:45) – Chairperson Block reminded the McCubbins that the appeal deadline to the State Board of Equalization was March 10, 2015. He also encouraged them to work closely with the Assessor’s Office for the upcoming tax year.

J. For Possible Action: PETITION FOR REVIEW OF ASSESSED VALUATION OF CARSON GAMING THEATERS, LLC, 4000 SOUTH CURRY STREET, APN 009-151-58.

(10:56:53) – Mr. Dawley gave background and presented the Assessor’s Evidence, incorporated into the record, and noted that no appellant evidence was provided and the appellant was not present. He also recommended keeping the taxable value as is.

(11:00:48) – Member Vivant inquired about the low valuation of \$.69 per square foot and was informed that the value was placed on the property many years ago and clarified that increasing the land value would result in higher obsolescence.

(11:02:28) – MOTION: I move to leave the parcel value of APN 009-151-58 at \$5,492,231 as per the Assessor’s Office, on Carson Gaming Theatres, 4000 South Curry Street.

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

K. For Possible Action: PETITION FOR REVIEW OF ASSESSED VALUATION OF MCN CARSON, LLC, 833, 919, 1011 SOUTH ROOP STREET; AND 909 LITTLE LANE (VARIOUS UNIT NUMBERS), APNs 004-321-01 THROUGH 004-322-39.

This item was withdrawn by the appellant.

L. For Possible Action: CORRECTION TO ASSESSMENT ROLL FOR APNs 008-814-01 THRU 008-814-04; 008-815-01 THRU 008-815-06; 008-816-36 THRU 008-816-38; 008-816-44 THRU 008-816-50;

008-816-52 THRU 008-816-54; 008-816-56 THRU 008-816-64; 008-816-66 THRU 008-816-70; 008-816-73 THRU 008-816-76; 008-816-78 THRU 008-816-91 (VARIOUS OWNERS AND ADDRESSES).

(11:03:03) – Chairperson Block introduced the item including all the APNs listed in the agenda item. Ms. Gillott gave background and presented the Assessor’s Evidence, incorporated into the record.

(11:05:57) – MOTION: I move to correct the Assessment Roll for the APNs named by the Chairman to agree with the Carson City Assessor for Tax Roll 2015-2016.

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

M. For Possible Action: CORRECTION TO ASSESSMENT ROLL FOR SCHULZ RANCH, LLC, VARIOUS APNs WITHIN THE SCHULZ RANCH SUBDIVISION PHASE 1, (VARIOUS ADDRESSES).

(11:06:26) – Chairperson Block introduced the item and Ms. Gillott presented the Assessor’s Evidence, incorporated into the record.

(11:09:04) – MOTION: I move to approve the roll change request on various APNs and addresses in the Schulz Ranch Subdivision Phase 1 as per the Assessor’s Office.

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

N. For Possible Action: CORRECTION TO ASSESSMENT ROLL FOR JACOBS, TOM AND PADDY, 1999 REVOCABLE TRUST, 2110 NORTH CARSON STREET, APN 001-032-04.

(11:09:28) – Chairperson Block introduced the item and Ms. Gillott presented the Assessor’s Evidence, incorporated into the record.

(11:11:39) – MOTION: I move to accept the Carson City Assessor’s Fiscal Year 2015-2016 secured roll change for APN 001-032-04 to a Taxable Value of \$207,492; parcel’s physical address 2110 North Carson Street owned by Tom and Paddy Jacobs 1999 Revocable Trust.

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

O. For Possible Action: CORRECTION TO ASSESSMENT ROLL FOR V-R PROPERTY MANAGEMENT, 2152 NORTH CARSON STREET, APN 001-032-05.

(11:12:40) – Chairperson Block introduced the item and Ms. Gillott presented the Assessor’s Evidence, incorporated into the record.

(11:13:28) – MOTION: I move to accept the Assessor’s Office correction to Assessment Roll for V-R Property Management, 2152 North Carson Street, APN 001-032-05.

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

P. PUBLIC COMMENT

(11:14:01) – None.

(11:14:19) – Mr. Dawley, thanked the Board for volunteering their time and reviewing the appeals to make their decisions. He also thanked the Assessor’s Office staff for working hard to compile all incorporated data.

(11:15:06) – Chairperson Block also thanked the Assessor’s Office for the “mountains of paperwork” that require a lot of effort. He also thanked the Board members for the time they dedicated as volunteers. Member Vivant echoed Chairperson Block’s comments regarding the Assessor’s Office staff for their “quality work”.

Q. For Possible Action: ADJOURNMENT (11:16:11) – Member Semmens moved to adjourn. The motion was seconded by Member Rasner. The meeting was adjourned at 11:16 a.m.

The Minutes of the February 24, 2015 Carson City Board of Equalization meeting are respectfully submitted on this 9th day of March, 2015.

SUSAN MERRIWETHER, Clerk - Recorder

By: _____

Tamar Warren, Deputy Clerk/Recording Secretary