

**BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA
PANEL B**

MONDAY

9:00 A.M

FEBRUARY 13, 2006

PRESENT:

William Brush, Chairman
Charles Woodland, Vice Chairman
Benjamin Green, Member
Diana Pichotta, Member
Rex Williams, Member

Nancy Parent, Chief Deputy Clerk
Steven Sparks, Administrative Chairman
Peter Simeoni, Deputy District Attorney
Ron Sauer, Senior Appraiser

The Board met pursuant to a recess taken February 9, 2006 in the Health Department Conference Room B, Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. The meeting was called to order by Chairman Brush, the Clerk called the roll, and the Board conducted the following business:

9:00 A.M. - BLOCK 1

RESCHEDULED PETITIONS

The following petitions scheduled on today's agenda have been rescheduled to February 17, 2006:

Hearing No.	Petitioner	Parcel No.
LT-0418	MONNIER, RICHARD E & MARGARET A TR	122-212-02
LT-0524	HAZEN, DANIEL A & NANCY J TR	122-211-24

06-47E CONSOLIDATION OF HEARINGS – C LIST – TOM HALL

Member Williams disclosed several conversations with Mr. Hall and his office that took place on February 10, 2006.

Mr. Tom Hall, Attorney, duly sworn, stated he had talked to both Member Williams and Chairman Brush on Friday, February 10, 2006 concerning the events of the February 9 hearings. He said on January 31, 2006 he presented a Motion to Consolidate two lists of petitioners he represented, the A and B Lists. He stated when this was approved, he requested a transcript of the motion from the County Clerk. He was told it would take several weeks before a transcript would be available. He then asked Member Williams if he could get a copy of his notes, as he was the maker of the motion. He said

Member Williams declined, as his notes were not the official minutes and he felt it would be improper.

Mr. Hall said, in reviewing his own notes, the only mention of a deadline was that all duplicate petitions must be removed by February 2, 2006. He received an audiotape from the Clerk's Office later that day and had it transcribed.

Mr. Hall submitted the following documents into evidence:

Exhibit A, transcript, January 31, 2006 Board of Equalization Meeting.

Exhibit B, copy of Member Williams' notes from January 31, 2006 Board of Equalization Meeting.

Mr. Hall read part of the transcript into the record and said, based on what he read, he left that meeting with the understanding that the February 2 deadline was to remove duplications from the A/B Lists along with anything Mr. Norm Azevedo had filed. He did not see any other restrictions.

Mr. Hall said his office received supplemental requests for representation and a subsequent list (C1) was put together and submitted on February 3rd. He said an additional list (C2) was prepared on February 6th. He stated that, after speaking with the Clerk's Office, he set a cut off date of the 6th in order to have the hearings properly agendized.

Mr. Hall said at the hearing held February 9th, Appraiser Josh Wilson had no objection to the petition to consolidate the additional C1 list into the consolidated hearing to be held on February 16th. However, Senior Appraiser Ron Sauer objected on the basis that NRS 361.362 required the authorization of representation be filed within 48 hours of the deadline for filing. Mr. Hall said he later read the statute and it provided that, if a person filed a petition on behalf of an owner, the person must file within 48 hours after the last day allowed for filing an appeal and authorization for representation. Mr. Hall said this statute did not apply since the owner, not a person on behalf of the owner, signed the owners' petitions. He said based on this, the citation was inapplicable.

Mr. Hall said the people on his C List believe they were being represented by him; therefore, they did not appear for their hearings on Thursday, February 9th. He mentioned the Taxpayer Bill of Rights noting that, if there was a doubt, the taxpayer must be favored. He said there were eight people on the list that did receive adjustments due to the Maddox decision, but there were another 17 people that were part of the C List that did not receive relief.

Mr. Hall stated the February 6, 2006 C2 List should be consolidated. He said there was no deadline in the statute regarding the authorization of representation and there was harm to the C List people if consolidation was disallowed. He felt he had complied with the law, had complied with the conditions of the consolidation, had complied with the Open Meeting Law, and asked where the harm was in consolidating.

Member Williams mentioned the eight hearings that were previously given relief. He said Mr. Hall was in attendance that morning and could have been present for the afternoon hearings. He said the Board, as a whole, considered the evidence that was presented, looked through each one of the cases, and decided to grant relief based on the persuasiveness of Judge Maddox' decision. He said he did not know what would happen to those eight cases if Mr. Hall wanted to consolidate them and bring them forward.

Mr. Hall discussed a legal memorandum he had prepared and noted it had been given to the Assessor previously. He said, in regard to the eight previously decided cases, maybe those should be left standing; however, when presenting his case during the consolidated hearing, he would be presenting more evidence than just the Judge Maddox decision. He said, if the Supreme Court reversed the Maddox decision, those eight people would not be given full due process and rights if the Board's decision to roll back the taxable values rest solely on that decision. If there was a procedure for rehearing those cases that took place on February 9, 2006, he asked that the result of the consolidated hearing be applied to all of his clients. Mr. Hall entered his letter dated February 10th as Petitioner's Exhibit C.

In response to Member Williams, Mr. Hall said he did not have any materials with him on February 9 to present those cases. He said his office had put all of their efforts into preparing the consolidated case manual that would be presented on the 16th. Member Williams said Mr. Hall knew that morning the Board had decided against consolidating those cases.

Maryanne Ingemanson, Village League president, duly sworn, entered a packet into evidence as Petitioner's Exhibits D-G.

Deputy District Attorney Peter Simeoni questioned the nature of the submission and testimony. He said that if it went to the substance of the appeal rather than the decision to consolidate, it should not be heard at this time.

Mr. Hall said he was breaking his argument into two sections with the first being the agendized items for today and the second was the rehearing of the items from February 9th. He said he did not want the consolidation of the C2 List today dependent on what might happen with the possible rehearing of the C1 List. Member Williams said the Board was only looking at the C2 List today.

Mr. Simeoni reminded the Board they should not be getting into the substance of the consolidated hearings. He said they were only talking about whether to consolidate. He said the Board had previously decided to exclude some petitions from the consolidated list, and the Board could reconsider those petitions for future consolidation at a time and date set in the future. He said there was no need, nor was it agendized, to go into the substance and nature of any particular petition; and the Board

could not go into or consider anything that spoke directly to the nature and arguments of a particular petition.

Ms. Ingemanson reiterated the statute Mr. Hall had mentioned regarding consolidation. She also reiterated there was no deadline in the statute concerning the submission of forms for authorization. She said the Board denied the consolidation of the C List due to incorrect information from Mr. Simeoni and Senior Appraiser Ron Sauer.

Mr. Simeoni said, as he understood Members Williams and Pichotta, the denial was not based on an interpretation of NRS 361.362, but on a prior decision of the Board.

Ms. Ingemanson read NRS 361.362 into the record. She said the statute was specifically designed for someone other than the owner to file an appeal of the assessment of the property. She said it had nothing to do with the filing of forms for authorization. She said all of the petitions were formed and filed by the owners and no one else. She said, when people asked if they could consolidate, she took it upon herself to write a letter stating if they wanted to have a consolidated hearing, they needed to complete the form for authorization in order for Mr. Hall to represent them. She said Member Williams claimed there was a deadline of February 2nd embedded in his motion; however, neither she nor Mr. Hall had such a deadline in their notes.

Member Pichotta said her notes also reflected the February 2nd deadline was for the removal of duplications.

Ms. Ingemanson said they were never given a deadline, but Mr. Hall imposed a deadline of February 6th. She said the petitioners on the various lists were not present due to believing they were being represented by Mr. Hall, and all the petitioners had similar issues of law or fact.

Chairman Brush said the first of Ms. Ingemanson's exhibits did relate to the consolidation; however, the rest did not. Ms. Ingemanson withdrew Petitioner's Exhibits E-G. She requested the Board reconsider their decision concerning consolidating hearings from last Thursday's hearing. Mr. Simeoni said the Clerk should note the withdrawal of the exhibits and pull them from the record.

Member Williams noted the acoustics in the meeting room on January 31, 2006 were terrible. He said he wrote down the issues to be put into a motion; and, as he started to make the motion, the Administrative Chair spoke up stating the Board needed to have a drop dead date specific as to authorizations, duplications, and untimely filed petitions. He said he asked the Deputy District Attorney if Mr. Hall needed to file affidavits in order to represent and received an affirmative answer. He referenced his notes entered as Petitioner's Exhibit B and discussed his recollections of the January 31st meeting.

Administrative Chair Sparks noted number four in the transcript entered by Mr. Hall, stating the transcript said nothing of a C List. He said page seven, where an amendment to the original motion was located noting the removal of duplicate petitions, was the only portion of the motion that was date certain; and a List C was never mentioned.

Member Green asked if there was really a problem with adding the C List. He said he understood it was not originally petitioned, but he did not see anything that required a cut off date in statute.

Mr. Simeoni said there was no prohibition in consolidating additional cases for a future date and time as long as there exist common issues of law or fact. He suggested the Board limit what is contained in the consolidated hearing. He said it made sense to include other cases to expedite and to make it easier on all parties concerned.

Member Green made a motion to allow the consolidation of the C1 and C2 Lists for hearing at a future date.

Member Williams said the Board could not consider the C1 list because action had been taken on it at a prior meeting. He said that list was a separate issue and the C2 List was all they could look at.

Member Green indicated his understanding in a consolidation was that if the taxpayer was not pleased with the results of the consolidation, they could appear separately. He noted combining the C1 and C2 Lists would constitute a rehearing for some petitioners. He changed his motion to consolidate the C2 List only for hearing at another time. Chairman Brush seconded the motion. On call for the vote, Members Green and Brush voted in favor of the motion; Members Woodland, Williams, and Pichotta abstained.

Mr. Simeoni said abstaining would be appropriate if there was a conflict as defined under the ethics rules that would warrant abstaining; however, he was not sure there was justification or support to abstain for another reason under NRS Chapter 281.

Member Williams stated he abstained because he had exparte communication with Mr. Hall concerning the consolidations. He said he also spoke with the administrative clerk, and it would not be appropriate for him to vote on this matter.

Members Pichotta and Woodland abstained because they were not clear on what they were voting on. Member Pichotta said she was very confused as to which list was being voted on. Chairman Brush clarified they were voting on the C2 List that was filed February 6th.

Chief Deputy Clerk Nancy Parent said the list in front of the Board included names from both the C1 and C2 Lists. Mr. Hall stated he only wanted to consolidate the C2 List at this time.

Member Williams asked the Clerk to read the names from the C1 List that should be removed. Ms. Parent said the following hearings were heard on February 9, 2006: Kenneth R. & Alfonzia V. Blase, Tr., LT-0028; Erik E. Fair, LT-0379; David E. & Faith M. Gobuty, Tr., LT-0428; Douglas F. & Jane R. Hatton, Tr., LT-0086; Jerry M. Henricks, LT-0429; David J. & Denise D. Jared, Tr., LT-0432; John H. & Jane D. Jones, Tr., LT-0411; Michael R. & Judith Keenholtz, Tr., LT-0466; Andrew E. Kern, Tr., LT-0056; Larry A. Lynch, Tr., Etal, LT-0083; James E. & Virginia G. Ostergren, Tr., LT-0307; Kenneth D. & Louise Peschel, LT-0143; Gerald L. & Barbara A. Scarboro, Tr., LT-0340; Daniel S. & Irene S. Schwartz, Tr., LT-0469; Arthur M. & Sheila Strosberg, Tr., LT-0350; Lamont M. & Alexa A. Suslow, LT-0410; David & Judith Thompson, Etal, LT-0370; John G. Jr. & Susan M. Williams, LT-0341; and Ronald D. & Shelly A. G. Wright, LT-0260.

Mr. Hall asked what the affect of the earlier vote was. Mr. Simeoni explained if three members voted in favor, the motion would carry. Member Green stated the motion had failed.

Member Williams made a motion to approve the C List extracting the hearings listed by the Clerk. Member Pichotta seconded the motion.

Appraiser Wilson said any petition that was untimely filed should be removed. Member Williams requested Appraiser Wilson identify those cases that were untimely filed. Mr. Simeoni stated it was more acceptable to have the Clerk identify those petitions, as the Assessor was not representing these petitioners. Member Williams said he wanted Appraiser Wilson to finish his list and see if the Clerk concurred. Appraiser Wilson noted the names he had were from a list the Clerk had compiled. Ms. Parent agreed with those names read and had no additions. The following list of Petitioners did not timely file petitions: Everett Brown, Anders Field, Edward Frie, Stephan Hare, Steven Medic, and George Navone.

Member Williams amended his motion to add that those names listed as untimely filed be extracted. Ms. Pichotta seconded the amended motion.

Ms. Parent asked about Member Williams' motion and the additional petitioners that would be on the February 16th agenda, stating the deadline for posting the 16th agenda was 9:00 a.m. this morning and they were past that time.

Member Williams suggested that since Mr. Hall was here representing these petitioners, perhaps he could stipulate to waive any further notification. Mr. Simeoni said the petitioner, or a representative for the petitioner, could not waive an Open Meeting Law requirement.

Administrative Chair Sparks asked if those hearings called today could be continued to the 16th to prevent having to renotece the agenda. Mr. Simeoni said the hearings would still need to be agendized under the Open Meeting Law.

10:40 p.m. The Board took a brief recess.

10:45 p.m. The Board reconvened.

In response to Member Williams, Mr. Hall affirmed he represented the people listed on the C List and had been present since 9:00 a.m. He affirmed that he had heard the motion on the floor made by the Board to consolidate and continue these cases forward to Thursday, February 16, 2006 with certain exclusions. Member Williams asked if Mr. Hall would accept, despite what the District Attorney has advised the Board regarding the Open Meeting Law, that he had been noticed regarding the remaining clients and accept notification. Mr. Hall said he would.

Mr. Simeoni said the agenda item today was purely for the purpose of consolidation and not to hear the merits of the particular cases. He said the Board made a motion to consolidate and approved excluding certain properties from that consolidation, but the agenda item was not to hear the particular cases. He said that prevented the Board from continuing to a future date. He said they would have to re-agendize those matters given the three-day agenda posting requirement under the Open Meeting Law. He advised the Board not to try to circumvent the Open Meeting Law by continuing these cases to the 16th.

Mr. Hall discussed today's agenda and requested the agendized items be continued. He believed that would meet the Open Meeting Law requirements. He said last Thursday's items would need to be renoticed when he asked for a re-hearing at a later date. He asked the Board to make a motion to consolidate and continue the items on today's agenda only to the 16th.

Mr. Simeoni said there were several lists associated with these hearings. His concern was the agenda item the Board was discussing could not be continued to discuss the merits of those cases unless it was noticed for a date certain giving three days notice as required by the Open Meeting Law. He said, if there were other petitions to be heard today and were agendized today that could be consolidated and continued, that was another matter since they were to be heard today. He said those that he saw on the agenda item Consolidation of Hearings Petitioners Represented by Tom Hall, List C Additions, could not be continued in violation of the Open Meeting Law. He said he hoped he was being clear because he was confused at times with the irregular circumstances that had occurred in this hearing session.

Member Williams stated the Board could take whatever action it wanted. Mr. Simeoni said, if the Board chose to take any action against the advice of counsel, they might have to seek independent counsel to represent them in the event they were wrong.

Member Williams said that he was aware of that and that was not the intent. He said his point was the Board could take what action it wanted, but would not

violate any laws. With the advice of counsel, he withdrew his motion. Member Pichotta withdrew her second.

Member Williams made a new motion to approve the consolidation of Mr. Hall's clients listed on the agenda as follows and that they be continued to the hearing set for February 16th because they have similar laws or fact:

Hearing No.	Petitioner	Parcel No.
LT-0127	YOUNG, MARY Y TR	130-170-14
LT-0216	O'CONNELL, WILLIAM L & MARY E TR	122-193-29
LT-0516	RULON-MILLER, CONWAY JR TR ETAL	122-211-46
LT-0518	RULON-MILLER, CONWAY JR & LANA C TR	122-211-01
LT-0152	WEBB, LEWIE A & KAREN L	122-192-02
LT-0287	TOWER, VIRGINIA L TR ETAL	122-214-01
LT-0453	ROTMAN, DAVID A	122-211-06
LT-0517	RULON-MILLER, CONWAY JR & LANA C TR	122-211-02
LT-0242	KOCH, DAVID N & MICHELE J	130-161-17
LT-0261	POSTLE, ROBERT W & SUSAN A TR	130-202-12
LT-0314	BAUER, LARRY D & PAULINE	130-205-22
LT-0378	KOCH, H MARTIN & LEE ANN TR	130-212-13
LT-0519	FISCHER, WAYNE P & SALLY K TR	130-162-10
LT-0113	LARISH, GILBERT L & LINDA G TR	124-071-12
LT-0148	MATTA, SEMAAN T & MARGARET L TR	124-043-37
LT-0241	KOCH, DAVID N & MICHELE J	124-082-07
LT-0498	FARR, PHYLLIS TR	124-081-13

Member Green seconded the motion.

Administrative Chair Sparks said the Board could only consolidate at this time. He said, if it were the Board's pleasure to consolidate during the hearing process, they would need to open those items and continue them at that time. He said the hearings would need to be read again and put at a date certain.

Gary Schmidt, local resident, discussed the agenda and the Open Meeting Law. He said the Board had decided in a previous year that petitioners would receive a Notice of Hearing 10 days prior to their hearing, but it was not required by law.

Mr. Simeoni said there was a distinction between a personal notice and the Open Meeting Law requirement. He said the hearings that were identified on today's agenda needed to be opened up before they could be continued.

Member Williams said, based on Mr. Simeoni's direction and interpretation, it would probably not be proper to have a motion to consolidate at this time; however, as the Board went through the agenda and those cases were called, the Board could make a motion at that time to consolidate and continue.

Mr. Hall requested the agenda be amended in order to call the two blocks identified on the agenda at one time. Member Williams withdrew his motion stating he felt it was inappropriate at this time. Administrative Chair Sparks said at this point the Board had no motion open for the consolidation of Mr. Hall's petitions. Member Williams said he did not think they needed a motion at this time. If Mr. Hall would waive it and allow the Board to continue, they could go on to Consolidation of Hearings and then consolidate cases.

Mr. Hall said he felt the Board had accomplished full and thorough discussion and was content to move forward. Ms. Parent said, if she understood what the Board was doing, their current action only addressed those hearings on today's agenda that were on Mr. Hall's lists. She said there were many other names on his C Lists that had not been decided. Member Williams said they would not be deciding those.

Member Green said the Board had been going back and forth and believed they had approved the consolidation of the C2 List minus the exceptions. Chairman Brush said that motion had been withdrawn. Member Williams said the reason that motion was withdrawn was to allow the Board to move on to the Consolidation of Hearings because of the Open Meeting Law problem. He said they could call the cases now under this new item and could block those items listed on today's agenda and continue them. He said nothing could be done about the C List because there was an Open Meeting Law notification problem. Member Green said that could be true, but the Board could approve the consolidation of the C2 List. Member Williams said that if he understood counsel, the Board was moving toward an Open Meeting Law violation if they took action now.

Mr. Simeoni said the item that was identified as Consolidation of Hearings/Petitioners Represented by Attorney Tom Hall, List C Additions, with the exceptions of those excluded, was consolidated. He said they could not now continue those hearings to the 16th because that would violate the Open Meeting Law. He said this was limited to consolidation, but there were other hearings that were specifically identified to be heard today. He said those could be continued without violating the Open Meeting Law. He said the Board was talking about two different issues.

Administrative Chair Sparks noted that no motion had been approved under the Mr. Hall item. He said the original motion failed and all subsequent motions were withdrawn. Member Williams asked, if the Board went ahead and consolidated, would only those items agendized today have to be set at a different date and time. Mr. Simeoni said that was correct. Member Williams asked Mr. Hall if he still wanted the Board to consolidate realizing the cases could not be heard on the 16th. Mr. Hall said if, he understood Mr. Simeoni, anything that was on the agenda for the 13th could be called, continued, and consolidated; and he was okay with that. Mr. Hall requested a time certain to rehear last Thursday's petitions. Member Williams said that was an issue to take up with the Clerk. He asked if Mr. Hall would like the Board to consolidate the C List; and, to the extent they were able, set a hearing for a future date but not the 16th.

Mr. Hall said the problem was he had a presentation to make on the 16th for the people on the A/B List, and the people on the C Lists wanted the same result as that hearing. He said it would be great if the Board consolidated the C List today, but asked if that meant another consolidated hearing would have to be set or would the result of the consolidated hearing be applied to the C List people also.

Member Green asked if a notice of hearing was published for a time certain of 1:00 p.m. rather than at 9:00 a.m., would it be legal. Ms. Parent said her understanding of the statute was that the notice must be posted by 9:00 a.m. three working days prior to the meeting regardless of what time the meeting began.

Mr. Hall said it would be prudent to consolidate the C List in total; set another date for them to be heard; and then they would know better by the 16th how the consolidated hearing would go.

Chairman Brush said he would like to go ahead and consolidate the C List and set a future date. Member Williams said there were 19 other properties that the Board had already heard and taken action on. He did not think they should be consolidated since action was previously taken.

Member Williams moved to approve adding Attorney Tom Hall's List C of additional petitioners to the consolidated case with the exception of the hearings the Board previously heard and ruled on. Member Green seconded the motion.

Ms. Parent said Tsutomu Shimomura, LT-0430, should also be excluded for being previously heard. Member Williams amended his motion to include LT-0430; the seconder accepted the amendment. The motion passed 4-1 with Member Williams abstaining.

06-48E CONSOLIDATION OF HEARINGS

Member Williams said he would like to take Attorney Tom Hall's cases, continue them forward, and then go to the other petitioners that were present. He said the Board might have to wait until 1:00 p.m. to take that block and continue it forward. He said the morning cases could be taken, consolidated and continued.

On motion by Member Williams, seconded by Member Pichotta, which motion duly carried, Chairman Brush ordered that the following hearings represented by Mr. Hall be consolidated:

Hearing No.	Petitioner	Parcel No.
LT-0127	YOUNG, MARY Y TR	130-170-14
LT-0216	O'CONNELL, WILLIAM L & MARY E TR	122-193-29
LT-0516	RULON-MILLER, CONWAY JR TR ETAL	122-211-46
LT-0518	RULON-MILLER, CONWAY JR & LANA C TR	122-211-01
LT-0152	WEBB, LEWIE A & KAREN L	122-192-02

LT-0287	TOWER, VIRGINIA L TR ETAL	122-214-01
LT-0453	ROTMAN, DAVID A	122-211-06
LT-0517	RULON-MILLER, CONWAY JR & LANA C TR	122-211-02

On motion by Member Williams, seconded by Member Green, which motion duly carried, Chairman Brush ordered that the following cases represented by Attorney Norman Azevedo be consolidated:

Hearing No.	Petitioner	Parcel No.
LT-0547	NAKADA, JAMES & VIRGINIA H TR	122-212-13
LT-0548	VENTO NICOLE LLC	122-192-06

Member Williams said a separate hearing needed to be called for Leann and Martin Koch because of comments on their petition. Mr. Simeoni asked if either Mr. Hall or Mr. Azevedo represented those petitioners. Nancy Parent, Chief Deputy Clerk, said these petitioners were represented by Mr. Hall and that specific parcel was in the 1:00 p.m. block. Member Williams withdrew his motion.

On call by Chairman Brush, no petitioners were present to speak on his or her individual case.

Member Williams noted a petitioner listed a wrong Assessor's Parcel Number (APN) and said this should be corrected. It was advised the Assessor's Office had attached a note to the petition with the correct APN.

In response to Chairman Brush, Ms. Parent said petitioners Richard E. & Margaret A. Monnier, Tr., LT-0418 and Daniel A. & Nancy J. Hazen, Tr., LT-0524 were pulled and rescheduled to February 17, 2006.

On motion by Member Williams, seconded by Member Pichotta, which motion duly carried, Chairman Brush ordered that the following hearings in the 9:00 a.m. block be consolidated:

Hearing No.	Petitioner	Parcel No.
LT-0151	CARTER, EDWARD M ETAL	122-129-06
LT-0185	WALKER, THELMA A TR	122-214-09
LT-0244	BERCIK, RICHARD C & VERNA M TR	130-201-04
LT-0247	GERGEN, PETER L & JEAN L TR	122-213-18
LT-0346	GRAPPO, TILLIE D TR	130-170-12
LT-0347	GRAPPO, TILLIE D TR	130-170-24
LT-0503	HEISCH, JAMES A & RUTH E	130-170-15
LT-0523	FREEMAN, CHARLES GAY	122-214-12
LT-0041	MUFF, JOHN F & MARY J	122-193-16
LT-0090	KNOLES, PAUL R ETAL TR	122-193-05
LT-0108	WIGHT, DONALD M JR & PAMELA T TR	122-201-04
LT-0136	GERTMENIAN, ALFRED N & HOLLACE K	122-202-14

LT-0212	PAYNE, ROBERT A & TERESA J TR	122-213-01
LT-0246A	JULIANO, DOMINICK & DOLORES A TR	122-211-09
LT-0285	HARBAND, NEWTON J & CYNTHIA TR ETAL	122-191-16
LT-0359	ATKINSON, ROBERT F M	122-129-14
LT-0394	CZYZ, THOMAS G & LORI	122-211-13
LT-0491	DONOVAN, GREGORY P & KERRY P TR ETAL	122-211-15

06-49E HEARING NOS. LT-0547, LT-0548 – JAMES & VIRGINIA NAKADA, TR., VENTO NICOLE LLC – PARCEL NOS. 122-212-13, 122-192-06

Petitions for Review of Assessed Valuation received from the following property owners, protesting the taxable valuation on land and improvements located in Incline Village and Crystal Bay, Washoe County, Nevada, were set for consideration at this time:

Hearing No.	Petitioner	Parcel No.
LT-0547	NAKADA, JAMES & VIRGINIA TR	122-212-13
LT-0548	VENTO NICOLE LLC	122-192-06

Josh Wilson, Appraiser III, duly sworn, oriented the Board as to the location of subject properties and said the Nakada hearing was tied to the 17 properties reduced by Judge Maddox.

Norm Azevedo, Attorney, duly sworn, agreed to consolidate these hearings. He stated the Assessor was recommending the land value for the Nakada property be assessed at \$340,000 and the improvements be reduced by a class reduction. He agreed with these recommendations.

Mr. Azevedo testified the Vento property was in the same geographic vicinity as the Nakada property. He said identical sales were used for comparables for both properties; however, the Vento property was appraised significantly higher. He said the Nakada's land value was \$340,000 while the Vento property was at \$578,000. He reported the Nakada's lot size was .46 acres and the Vento property was .41 acres. He said topography was very similar; and, based on equalization under NAC 361.624, these properties should be equalized.

Appraiser Wilson submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record, pages 1 through 12.

Exhibit II, 2006 Washoe County Assessor's Response to Non-Equalization of similarly situated properties and improvements.

He said the reduction on the Nakada property was based on the Maddox decision and an interior inspection done in December 2005, which resulted in a quality

class change. He requested the Board reduce the current improvement value from \$175,764 to \$153,850.

Appraiser Wilson said the Maddox decision dealt specifically and only with land valuations. He said the decision did not specify land or buildings on the 17 properties that were ordered to be reduced. He said neither Mr. Hall nor Mr. Azevedo had ever contested improvement values. He asked that any further decisions the Board made, based upon the Maddox Decision, be applicable solely to the land portion of the taxable value. He said an inequity was being created by reducing some improvement values to 2002 and the rest being left at 2006. He noted the decisions the Board made last week would be appealed to the State and improvement values could be discussed at that time. He said the \$578,000 value on Vento was the appropriate value based on the comparable sales.

Member Williams clarified the reduction in quality class. He said Appraiser Wilson stated that Judge Maddox adjusted only the land values, but that was not how he read the decision. Appraiser Wilson said Judge Maddox did not specify, but the issues that Judge Maddox based his decision upon dealt specifically with land valuation, not improvement valuation. He said his office was just now seeing the ramifications of rolling back improvements.

Member Williams said the Board had asked the Assessor's Office to advise them of improvements made since the 2002/03 appraisal and those be included back in to the value. Appraiser Wilson asked if the Assessor's Office was to use the 2006 Marshall & Swift cost for adding that new construction cost value or would they revert back to 2002.

Administrative Chairman Sparks said the Board should not give direction on this issue. He said the Assessor should decide the procedure and make the recommendation.

Mr. Azevedo said with respect to improvements on the Nakada property, the quality class change happened because the Appraiser was able to go into the residence and make the determination. He said the land values for both the Vento and Nakada properties should be \$340,000 for equalization. He said the improvements for 2002/03 were \$197,324 and that would bring them into equalization with Nakada, which was consistent with the actions the Board took on February 7th. He asked for consistency or equalization of treatment for the Vento's that was afforded to the Nakada's. He said during the February 7th hearings, it came out that the regulations the Commission adopted in August 2004 that were supposed to be implemented for the 2005/06 and 2006/07 years have yet to be implemented.

Member Pichotta stated the improvements on the Vento property were much larger and the two properties were not comparable with regard to improvements.

Member Green said there was a big difference in land between the properties. He said if he were buying he would not pay the same price for the Nakada lot that he would for the Vento lot.

Member Williams said both properties were interior lots, and he felt that made them comparable. He agreed with Member Pichotta regarding the improvements. He said the Assessor's value on the Vento property was appropriate, and he would reduce Nakada.

Appraiser Wilson noted that prior to the Maddox Decision, both properties were valued the same. He said Mr. Nakada's property was one of the properties reduced by the Maddox Decision, and that was the only reason there was a difference in the land value.

Member Green said he could not support the reduction in the value of the land for the Vento property.

On motion by Member Williams, seconded by Member Woodland, which motion duly carried with Members Green and Pichotta voting "no", it was ordered that the taxable values of the land and improvements on Parcel No. 122-212-13, James & Virginia H. Nakada, Tr., be rolled back to the 2002/2003 values pursuant to the Order issued by Judge William Maddox, First Judicial District Court, on January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al. It was noted the Court ruled in favor of the Plaintiffs concerning the valuation methods used by the Assessor regarding view classifications, time adjusted sales, tear-downs and rocky beaches; and the subject property's appraisal by the Assessor utilized one or more of those components.

On further motion by Member Williams, seconded by Member Woodland, which motion duly carried with Members Green and Pichotta voting "no", it was ordered that the taxable value of the land on Parcel No. 122-192-06, Vento Nicole LLC, be reduced to \$340,000 in order to equalize subject parcel with James & Virginia H. Nakada Tr, Parcel No. 122-212-13 and the taxable value of the improvements be upheld due to being remodeled, for a total taxable value of \$647,620. The Board also made the finding that, with the adjustments, the land and improvements were valued correctly and the total taxable value does not exceed full cash value on both parcels.

12:00 p.m. The Board recessed.

1:15 P.M. The Board reconvened and continued the morning block.

06-50E

CONSOLIDATED HEARING - HEARING NOS. LT-0151, LT-0185, LT-0244, LT-0247, LT-0346, LT-0347, LT-0503, LT-0523, LT-0041, LT-0090, LT-0108, LT-0136, LT-0212, LT-0246A, LT-0285, LT-0359, LT-0394, LT-0491

Petitions for Review of Assessed Valuation received from the Petitioners listed below, protesting the taxable valuation on land and improvements located at Incline Village, Washoe County, Nevada, was set for consideration at this time.

Amy Harvey, County Clerk, read the hearing numbers, the names of the Petitioners, and the parcel numbers for the consolidated hearing.

Appraiser Josh Wilson submitted the following documents into evidence:

Exhibit I, 2006 Washoe County Assessor's Response to Non-Equalization of similarly situated properties and improvements.

Exhibit II, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal records.

Exhibit III, Order issued by Judge William Maddox, First Judicial District Court, dated January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al.

Exhibit IV, Partial Transcript of Proceedings, First Judicial District Court, dated January 10, 2006, Case No. 04-01449A, Bakst, et al vs. State of Nevada.

Exhibit V, Transcript of Proceedings, dated December 5, 2005, State Board of Equalization.

Exhibit VI, Order dated February 3, 2006 in Case No. 46113, Supreme Court of Nevada, Robert McGowan vs. Second Judicial District Court, et al.

Exhibit VII, Washoe County Assessor's Response to the Maddox Decision Case No. 03-01501A.

Exhibit VIII, Technical Issue in Mass Appraisal, page 263.

Appraiser Wilson respected the consistency the Board had used during previous hearings, and asked the Board to uphold the Assessor's values.

Member Green asked if these hearings were affected by the ruling of Judge Maddox. Mr. Wilson replied, based on decisions the Board had made, it was indicated the Maddox Decision was very persuasive since any reductions granted were based solely on that decision. He suggested the Board make their own determination as to whether the methodologies in the Maddox Decision were supported by current statute and regulation. Mr. Wilson said the Board was beyond the realm of whether the Assessor's methodologies were correct and commented that total taxable value in relation to sale price within these proceedings was lost before both Boards.

Member Williams explained the Board of Equalization (BOE) was limited to land and improvement valuation, depreciation, obsolescence and exemptions. He said

it would be inappropriate to consider ratios, or judge the Assessor on the methodologies used to determine land valuations. Member Williams stated the Board had consistently handled cases, based on the persuasiveness of Judge Maddox's ruling, which made an operational law not stayed by the Supreme Court. He said, to remain consistent, these properties should be rolled back to the 2002/03 property tax values without separating the land or improvements. Member Williams said this was being appealed before the Supreme Court, but he had heard nothing persuasive stating the Board should veer off from what they had consistently done.

Member Green remarked the Board was charged with protecting the County and the taxpayer. He believed the Board's function was to be fair to all parties concerned.

Peter Simeoni, Legal Counsel, explained the Board was authorized by law to determine whether the values were correct, including reviewing provisions of the NRS and NAC. He said evidence was being presented by the Assessor's Office, the Petitioners, representatives of the Petitioners, and Supreme Court documents, to be considered and weighed at the Board's discretion. He suggested the Board consider all the evidence presented and noted the Maddox Decision was not binding except for those 17 property owners.

Member Williams replied the persuasiveness of the evidence as presented by Judge Maddox was evidentiary. He found the persuasiveness of the arguments, Order, and Judgment to be strong evidence that the four methodologies were not in line with assessing properties; and he had not heard or seen any evidence to persuade him differently.

Member Pichotta commented the Order indicated only those 17 properties were assessed by improper methods, not every property in Washoe County. Member Williams replied this Board had not been doing that. He said only the properties that fell within those four methodologies were allocated, and in other cases the Board had upheld the Appraisers assessment. Member Williams said this dealt with the four methodologies as evidentiary by persuasiveness of the Maddox Decision. He said because the Judge made a ruling, looked at the issues, and determined them null and void, he could not ignore that.

Chairman Brush said it was not incumbent on the Board to look at every case presented in view of the Maddox Decision. He said, if the Board chose to use the Judge's criteria, and lowered values based on that criteria, that may cause an injustice to the rest of the County.

Member Williams said the Assessor's Office and the Petitioners had other remedies available to them. He was concerned with cases being remanded back for consideration because the Board did not take the evidence or the testimony and ruled improperly.

Member Green added if the Board used the Maddox Decision for these appeals and rolled them back to the 2002/03 values without any other considerations, then the Board would not have done their job of ensuring that property was taxed at value.

Member Williams reminded Member Green that he was not present during hearings when the Board made consistent findings and rulings based on the persuasiveness of the evidence of the Maddox Decision. He said the Board rolled back properties completed in a mass appraisal for the 2002/03 year, and now Member Green was asking the Board to take a different approach. Member Williams said, if that were done, then all the cases would be remanded.

Appraiser Wilson said the Maddox Decision was based on the applicability of the Administrative Procedures Act, NRS 233B; but the Supreme Court issued a Writ of Mandate that said 233B was not applicable to County Assessors. He asked the Board to consider all the evidence before establishing or determining whether the County Assessor had appropriately applied the methodologies in arriving at a full cash value estimate for the land and that Marshall & Swift cost was used appropriately for valuing improvements.

Member Williams remarked the statutes, regulations, and codifications the Assessor used fell to the Nevada Tax Board. Mr. Wilson replied NRS 361.260 states the Assessor shall establish standards.

There being no one else wishing to speak, the Chairman closed the hearings.

Member Williams acknowledged that he found the Maddox Decision persuasive and evidentiary. He said the Board had been consistent, and he would like to remain so. Member Williams moved to adjust the Assessors appraised value to the 2002/03 assessed tax value for the 18 properties and that the improvements be factored into the assessments for LT-0185, LT-0247, LT-0090, LT-0212, LT-0359. The motion failed due to lack of a second.

Based on the Findings that the taxable value does not exceed full cash value, as evidenced by the Assessor's Exhibits, on motion by Member Green, seconded by Member Pichotta, which motion duly carried with Member Williams voting "no," it was ordered that the taxable value of the land and improvements on the following Parcel Nos. for the 2006 Roll be upheld:

<u>HEARING NO.</u>	<u>PETITIONER/PROPERTY OWNER</u>	<u>APN NUMBER</u>
LT-0151	CARTER, EDWARD M ETAL	122-129-06
LT-0185	WALKER, THELMA TR	122-214-09
LT-0244	BERCIK, RICHARD C & VERNA M TR	130-201-04
LT-0247	GERGEN, PETER L & JEAN L TR	122-213-18
LT-0346	GRAPPO, TILLIE D TR	130-170-12
LT-0347	GRAPPO, TILLIE D TR	130-170-24

LT-0503	HEISCH, JAMES A & RUTH E	130-170-15
LT-0523	FREEMAN, CHARLES GAY	122-214-12
LT-0041	MUFF, JOHN F & MARY J	122-193-16
LT-0090	KNOLES, PAUL R ETAL TR	122-193-05
LT-0108	WIGHT, DONALD M JR & PAMELA T TR	122-201-04
LT-0136	GERTMENIAN, ALFRED & HOLLACE K	122-202-14
LT-0212	PAYNE, ROBERT A & TERESA J TR	122-213-01
LT-0246A	JULIANO, DOMINICK & DOLORES A TR	122-211-09
LT-0285	HARBAND, NEWTON J & CYNTHIA T ETAL	122-191-16
LT-0359	ATKINSON, ROBERT F M	122-129-14
LT-0394	CZYZ, THOMAS G & LORI	122-211-13
LT-0491	DONOVAN, GREGORY P & KERRY P TR ET AL	122-211-15

06-51E HEARINGS CONTINUED TO FEBRUARY 16, 2006

Amy Harvey, County Clerk, verified the following hearings were noticed for today's agenda prior to the time the Board considered the motion for consolidation: LT-0127, LT-0216, LT-0516, LT-0518, LT-0152, LT-0287, LT-0453, LT-0517.

On motion by Member Williams, seconded by Member Green, which motion duly carried, it was ordered that the following hearings be continued to the meeting on February 16, 2006:

Hearing No.	Petitioner	Parcel No.
LT-0127	YOUNG, MARY Y TR	130-170-14
LT-0216	O'CONNELL, WILLIAM L. & MARY E TR	122-193-29
LT-0516	RULON-MILLER, CONWAY JR. TR ETAL	122-211-46
LT-0518	RULON-MILLER, CONWAY JR. & LANA C. TR	122-211-01
LT-0152	WEBB, LEWIE A. & KAREN L.	122-192-02
LT-0287	TOWER, VIRGINIA L TR ETAL	122-214-01
LT-0453	ROTMAN, DAVID A	122-211-06
LT-0517	RULON-MILLER, CONWAY JR. & LANA C.TR	122-211-02

It was noted Tom Hall, Esq. agreed to waive noticing for the Petitioners.

06-52E HEARING NO. LT-0535 - DONALD F. FREI TR - PARCEL NO. 124-062-17

A petition for Review of Assessed Valuation received from Donald Frei, protesting the taxable valuation on land and improvements located at 500 Lucille Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned MDS and designated Single Family Residence.

Josh Wilson, Appraiser, duly sworn, oriented the Board as to the location of subject property.

Norm Azevedo, Esq., Representing the Petitioner, was sworn and submitted the following documents into evidence:

Exhibit A, District Court Order, dated January 13, 2006

Exhibit B, Minute Orders (x3), dated January 10, 2006

Exhibit C, Partial transcript of proceedings, Order of the Court, dated January 10, 2006

Exhibit D, Transcripts of Nevada Tax Commission, dated November 18, 2005 and December 9, 2005.

Exhibit E, Memorandum, dated October 3, 2003 by the Attorney General invalidating the Ratio Study.

Mr. Azevedo testified the position of Judge Maddox was simple, which was that the Nevada Tax Commission had the authority to regulate valuation practices. He said the Assessor's Office rejected that principle and believed they had an independent autonomy separate from the State that could determine what valuation methodology was appropriate and utilize those methodologies in the field without the regulatory process. He said in 2003/04 the Board of Equalization (BOE) made a finding that the Assessor was permitted to utilize methodologies and determine the taxable value of land. Mr. Azevedo noted he brought that case to the State BOE, where it was overturned; then Judge Maddox found the State incorrect in their finding and reversed their decision. He said between 2003/04 and 2006/07 the Assessor's Office did not utilize methodology approved by the Nevada Tax Commission, and the Court agreed. He said the fundamental key to taxable value was determining what methodologies were utilized. Mr. Azevedo said, once those were implemented, equalization could be properly applied. He said Incline Village, as well as Mr. Frei, suffered from the Assessor's Office not utilizing this process. He said regulations adopted on August 4, 2004 rejected, as implemented and utilized, every one of the disputed methodologies. Mr. Azevedo said, according to Judge Maddox, the year the appraisal was done, it was not done consistently with the regulations. He explained Mr. Frei had a value derived unlike no other taxpayer in Washoe County and stated based on the Maddox Decision, Mr. Frei's base value for the 2002/03 year was done utilizing methodologies found to be null and void. Mr. Azevedo said, if the current valuation was upheld, then the Board would be challenging the District Court decision. He said, if upheld by the Supreme Court, the Maddox Decision affected 17 taxpayers; the difference between those 17 taxpayers and Mr. Frei was that they would receive a refund and Mr. Frei would not. He said Mr. Frei's valuation needed to be addressed because the Constitution requires a uniform and equal value. He said the situation placed the County out of equalization since the Board upheld decisions based on methodologies rejected by a Court. Mr. Azevedo noted the Assessor's Office was not following the law.

In response to Peter Simeoni, Legal Counsel, Mr. Azevedo replied the Department of Taxation found the County to be out of equalization because of the utilization of the methodology that Judge Maddox struck down.

In summation, Mr. Azevedo reiterated his points.

Appraiser Wilson submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record, pages 1 through 9.

Exhibit II, 2006 Washoe County Assessor's Response to Non-Equalization of similarly situated properties and improvements.

Exhibit III, Order issued by Judge William Maddox, First Judicial District Court, dated January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al.

Exhibit IV, Partial Transcript of Proceedings, First Judicial District Court, dated January 10, 2006, Case No. 04-01449A, Bakst, et al vs. State of Nevada.

Exhibit V, Transcript of Proceedings, dated December 5, 2005, State Board of Equalization.

Exhibit VI, Order dated February 3, 2006 in Case No. 46113, Supreme Court of Nevada, Robert McGowan vs. Second Judicial District Court, et al.

Exhibit VII, Washoe County Assessor's Response to the Maddox Decision Case No. 03-01501A.

Exhibit VIII, Technical Issue in Mass Appraisal, page 263.

Exhibit IX, Response to the Lake Tahoe Special Study.

Appraiser Wilson reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He further testified the mischaracterization of the Assessor's Office in regard to the issue at hand was phenomenal. He said the Assessor's Office utilized the valuation methodologies prescribed in NRS 361.227, which indicated land value be placed at current market value. Mr. Wilson said the Assessor's Office valued improvements through Marshall & Swift to determine the appropriate replacement cost new, then applied 1.5 percent a year depreciation to that improvement value. He said NAC 361.118 demonstrated the teardown methodology was a viable indication of land value when certain things were taken into consideration. Mr. Wilson said the subject property was not a view property; however, the teardown methodology was used. He stated all the conclusions that Mr. Azevedo brought forth today were based on an untested way of examining equalization by County Assessors. He said anyone discussing the issue of equalization would not agree to implement the State methodology in arriving at full cash value. Mr. Wilson wondered, if the methodologies were inappropriate and produced such excessive valuations, then why could that claim not be supported by market evidence. He noted the Assessor's Office worked within NRS and NAC when establishing standards to value property.

Member Williams asked how other properties could be included when a Court ruled that four of the Assessor's methodologies used were null and void.

2:00 p.m. The Board took a brief recess.

2:10 p.m. The Board reconvened.

In rebuttal, Mr. Azevedo remarked a Court Order was issued stating which methodologies could not be used in determining a taxable value and suggested the Board follow the Court Order.

There being no one else wishing to speak, the Chairman closed the hearing.

Member Green moved to reduce the value of land, but uphold the value of the improvements. Member Woodland seconded the motion.

Member Williams said he could not support the motion and was distressed by the actions of the Board. He said he did not see consistency in what had occurred and believed the Board was subject to the Court Order. He said this motion was inappropriate because time-adjusted sales and teardowns were mentioned to be part of appraising this property. Member Williams thought the Board should revert back to the 2002/03 values; and, if there were improvements, they should be added. He said, if the Board continued in this manner, he would have difficulty remaining as a member and would consider tendering his resignation. He felt since Member Green was not present during the previous hearings, he was unaware of the consistency with which this Board had voted.

Member Green said he took offense to the constant reminder from Member Williams that he was not in attendance for the previous hearings. He stated there were five Board members; and, if there was not a majority, then the motion would fail. Member Williams commented the Maddox Decision ruled that the four methodologies were persuasive evidence and restated he would not continue to serve on the Board he felt was inconsistent.

Member Green thought the point was made; however, a majority would prevail. He said he listened to the attorney, to the appraiser, and would vote his conscience. He said the Maddox Decision involved 17 properties; but that Order may be overturned, and, if it was, then the Board would have done the right thing.

Member Williams thought the Board was committing an error and needed to stay consistent or would contribute to a default judgment.

Chairman Brush agreed with Member Williams that the Board would contradict themselves with their vote.

Member Green said he made a motion to reduce the land to the 2002/03 value because of the two methods used. He said, if the Board went back and revisited what was already done, that would not be fair to the other taxpayers in Washoe County. He said the State BOE would look at the value to see if it was correct. Member Green said coercion was not the way to settle this, and the Board members needed to vote their conscience.

Member Williams said coercion was not being attempted. He said this Board answered to the State BOE; and he was concerned that, if the State BOE saw inconsistency, they may remand them back.

Chairman Brush called for the question.

On motion by Member Green, seconded by Member Woodland, which motion duly carried with Members Brush and Williams voting “no,” it was ordered that the taxable value of the land on Parcel No. 124-062-17 be reduced to \$300,000, the 2002/2003 value, pursuant to the Order issued by Judge William Maddox, First Judicial District Court, on January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al; and that the taxable value of the improvements be upheld, for a total taxable value of \$721,790. The Board also made the finding that, with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value. It was noted the Court ruled in favor of the Plaintiff’s concerning the valuation methods used by the Assessor regarding view classifications, time adjusted sales, tear-downs and rocky beaches, and the subject property’s appraisal by the Assessor utilized one or more of these components.

Member Williams said based on the actions of the Board he could not continue and resigned and left the meeting effective immediately.

06-53E CONSOLIDATED HEARING - HEARING NOS. LT-0026, LT-0060, LT-0067, LT-0076, LT-0077, LT-0078, LT-0225, LT-0311, LT-0348, LT-0423, LT-0452, LT-0463, LT- 0551B, LT-0029, LT-0047, LT-0050, LT-0188, LT-0211, LT-0298, LT-0326, LT-0328, LT-0360, LT-0361, LT-0362, LT-0397, LT-0398, LT-0399, LT-0400, LT-0439B, LT-0456, LT-0479, LT-0499, LT-0500, LT-0505, LT-0522, LT-0550A, LT-0550B

Petitions for Review of Assessed Valuation received from the Petitioners listed below, protesting the taxable valuation on land and improvements located at Incline Village, Washoe County, Nevada, were set for consideration at this time.

Amy Harvey, County Clerk, read the hearing numbers, the names of the Petitioners, and the parcel numbers for the consolidated hearing.

On motion by Member Woodland, seconded by Chairman Brush, which motion duly carried, it was ordered that the supplemental hearings LT-0551A, LT-0439A and LT-0550A be heard separately from the consolidated hearings.

Appraiser Josh Wilson submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal records.

Exhibit II, 2006 Washoe County Assessor's Response to Non-Equalization of similarly situated properties and improvements.

Exhibit III, Order issued by Judge William Maddox, First Judicial District Court, dated January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al.

Exhibit IV, Partial Transcript of Proceedings, First Judicial District Court, dated January 10, 2006, Case No. 04-01449A, Bakst, et al vs. State of Nevada.

Exhibit V, Transcript of Proceedings, dated December 5, 2005, State Board of Equalization.

Exhibit VI, Order dated February 3, 2006 in Case No. 46113, Supreme Court of Nevada, Robert McGowan vs. Second Judicial District Court, et al.

Exhibit VII, Washoe County Assessor's Response to the Maddox Decision Case No. 03-01501A.

Exhibit VIII, Technical Issue in Mass Appraisal, page 263.

Appraiser Wilson asked the Board to uphold the assessments.

There being no one present wishing to speak, the Chairman closed the hearings.

Based on the Findings that the taxable value does not exceed full cash value, as evidenced by the Assessor's Exhibits, on motion by Member Green, seconded by Member Woodland, which motion duly carried with Chairman Brush voting "no," it was ordered that the taxable value of the land and improvements on the following Parcel Nos. for the 2006 Roll be upheld:

HEARING NO.	PETITIONER/PROPERTY OWNER	APN NUMBER
LT-0026	BIBEAU, PETER R R & DELIA M	130-204-10
LT-0060	DOHERTY, GERALD F & FRANCIS W TR	130-211-12
LT-0067	DECAPRIO, RONALD A & DONNA M TR	130-170-06
LT-0076	CORNEIL, U H TR	130-162-04
LT-0077	CORNEIL, U H TR	130-162-03
LT-0078	CORNEIL, U H TR	130-162-15
LT-0225	BAHLMAN, ROBERT H	130-202-15
LT-0311	KYRIAKIS, TOM ETAL	130-162-08
LT-0348	SIMON, DAVID G & JUDITH M	130-205-17
LT-0423	FREWERT, RICHARD W & MARIA E	130-211-18
LT-0452	MARSTON, THEODORE F & BARBARA S	130-202-14
LT-0463	JOLLEY, IAN M & ROSALIND	130-202-23
LT-0551B	HOMOLA, JEFF & SUSAN	130-202-07
LT-0029	LEVY, JOHN S & LINDA P TR	124-064-11
LT-0047	SZELONG, MICHAEL & LISA TR	124-063-06
LT-0050	BROWN, PHILIP E & JUNE T	124-071-25
LT-0188	JOHNSTON, CARL B TR	124-043-62

LT-0211	BRADLEY, STEVE	124-043-57
LT-0298	WADE, NANCY A TR	124-071-28
LT-0326	MOLL, CLYDE A TR	124-071-14
LT-0328	SEIDLER, DIANE ETAL	124-084-10
LT-0360	THALL, RICHARD V & ELLEN M TR	124-063-12
LT-0361	THALL, RICHARD V & ELLEN M TR	124-071-04
LT-0362	FOURNET, DANIEL J & ROBBIE A TR	124-071-32
LT-0397	BENKA, MARK A & JOYCE TR	124-032-07
LT-0398	PIGEON, DOROTHY A	124-032-32
LT-0399	HOLMES, STEVEN W	124-084-03
LT-0400	FULTON, DOUGLAS A	124-063-13
LT-0439B	MASTERS, DAVID & SHAHRI TR	124-084-07
LT-0456	BARBERY, TERRY	124-064-21
LT-0479	COLVIN, CATHERINE S	124-082-02
LT-0499	FOX, WILLIAM R & INGRID	124-085-03
LT-0500	MONCRIEF, DOUGLAS	124-061-02
LT-0505	WARNER, JEFFREY K & JANE E TR	124-064-08
LT-0522	ROGOWSKI, RONALD R & CAROL J	124-072-01
LT-0550A	EDSON, HARLAN R & JUDITH S	124-031-64
LT-0550B	EDSON, HARLAN R & JUDITH S	124-031-64

06-54E HEARING NO. LT-0551A - JEFF AND SUSAN HOMOLA -
PARCEL NO. 130-202-07 (2005 SUPP)

A petition for Review of Assessed Valuation received from Jeff and Susan Homola, protesting the taxable valuation on land and improvements located at 1084 Tiller Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned MDS and Single Family Residence.

Josh Wilson, Appraiser, duly sworn, oriented the Board as to the location of subject property.

Petitioners, Jeff and Susan Homola were not present.

Appraiser Wilson submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record, pages 1 through 9.

Appraiser Wilson reviewed sales of comparable properties substantiating that the Assessor's taxable land value does not exceed full cash value.

There being no one wishing to speak, the Chairman closed the hearing.

Based on the findings that the taxable value does not exceed full cash value as evidenced by the Assessor's Exhibits, on motion by Member Green, seconded by Member Woodland, which motion duly carried with Chairman Brush voting "no," it

was ordered that the taxable values of the land and improvements on Parcel No. 130-202-07 be upheld.

**06-55E HEARING NO. LT-0439A - DAVID AND SHAHRI MASTERS TR -
PARCEL NO. 124-084-07 (2005 REOPEN)**

A petition for Review of Assessed Valuation received from David and Shahri Masters, protesting the taxable valuation on land and improvements located at 892 S. Dyer Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned MDS and designated Single Family Residence.

Josh Wilson, Appraiser, duly sworn, oriented the Board as to the location of subject property.

Petitioners, David and Shahri Masters were not present.

Appraiser Wilson submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record, pages 1 through 8.

Appraiser Wilson reviewed sales of comparable properties substantiating that the Assessor's taxable land value does not exceed full cash value.

There being no one wishing to speak, the Chairman closed the hearing.

Based on the findings that the taxable value does not exceed full cash value as evidenced by the Assessor's Exhibits, on motion by Member Green, seconded by Member Woodland, which motion duly carried with Chairman Brush voting "no," it was ordered that the taxable values of the land and improvements on Parcel No. 124-084-07 be upheld.

**06-56E HEARING NO. LT-0550A - HARLAN R. AND JUDITH S. EDSON -
PARCEL NO. 124-031-64 (2005 REOPEN)**

Josh Wilson, Appraiser III, said this parcel was erroneously assigned a re-open hearing number by the Assessor's Office. He said the change in value was due to a re-cost to the improvements and applying the appropriate depreciation.

Theresa Wilkins, Senior Appraiser, duly sworn explained there was an exemption change that did not change the 2005 value.

Peter Simeoni, Legal Counsel, asked if the Petitioner had filed an appeal to look at the value. Ms. Wilkins replied only for 2006/07. She said there was a 2005 re-open based on a change of exemption that did not change the value on the 2005 re-open.

Based on the findings that the taxable value does not exceed full cash value as evidenced by the Assessor's Exhibits, on motion by Member Green, seconded by Member Pichotta, which motion duly carried with Chairman Brush voting "no," it was ordered that the taxable values of the land and improvements on Parcel No. 124-031-64 be upheld.

06-57E HEARINGS CONTINUED

Amy Harvey, County Clerk, verified the following hearings were noticed for today's agenda prior to the time the Board considered the motion for consolidation: LT-0242, LT-0261, LT-0314, LT-0378, LT-0519, LT-0113, LT-0148, LT-0241, LT-0498.

On motion by Member Green, seconded by Member Pichotta, which motion duly carried, it was ordered that the following hearings be continued to an undetermined date:

Hearing No.	Petitioner	Parcel No.
LT-0242	KOCH, DAVID N AND MICHELE J	130-161-17
LT-0261	POSTLE, ROBERT W AND SUSAN A TR	130-202-12
LT-0314	BAUER, LARRY D AND PAULINE	130-205-22
LT-0378	KOCH, H MARTIN AND LEE ANN TR	130-212-13
LT-0519	FISCHER, WAYNE P AND SALLY K TR	130-162-10
LT-0113	LARISH, GILBERT L AND LINDA G TR	124-071-12
LT-0148	MATTA, SEMANN T AND MARGARET L TR	124-043-37
LT-0241	KOCH, DAVID N AND MICHELE J	124-082-07
LT-0498	FARR, PHYLLIS TR	124-081-13

It was noted Tom Hall, Esq. agreed to waive noticing for the Petitioners.

PUBLIC COMMENTS

Ernie McNeil, local resident, believed the Maddox Decision was flawed. He said this was an independent Board, and decisions should be based decisions on the evidence presented.

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5:30 p.m. There being no further hearings or business to come before the Board, the Board recessed until February 16, 2006, at 9:30 a.m.

WILLIAM BRUSH, Chairman
Washoe County Board of Equalization

ATTEST:

AMY HARVEY, County Clerk
and Clerk of the Washoe County
Board of Equalization

*Minutes prepared by
Jill Shelton and Stacy Gonzales,
Deputy Clerks*