

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

MONDAY

9:00 A.M.

JANUARY 26, 2009

PRESENT:

James Covert, Chairman
John Krolick, Vice Chairman
Benjamin Green, Member
Linda Woodland, Member
James Brown, Member

Amy Harvey, County Clerk
Herb Kaplan, Deputy District Attorney

The Board convened at 9:02 a.m. in the Commission Chambers of the Washoe County Administration Complex, 1001 E. Ninth Street, Reno, Nevada. Chairman Covert called the meeting to order, the Clerk called the roll and the Board conducted the following business:

ADMINISTER OATH

Agenda Subject: “Clerk to administer oath of office to new Board Members.”

Amy Harvey, County Clerk, informed the Board that all Members had been previously sworn in during the organizational meeting in December.

09-0001E SWEARING IN

Agenda Subject: “County Clerk to Administer Oath to Appraisal Staff.”

Amy Harvey, County Clerk, administered the oath to the following members of the Washoe County Assessor’s staff who would be presenting testimony for the 2009 Board of Equalization hearings: Washoe County Assessor Josh Wilson; Ron Sauer, Chief Property Appraiser, and Ivy Diezel, Department Systems Support Analyst.

09-0002E CONSOLIDATION OF HEARINGS

Agenda Subject: “Discussion and action for possible consolidation of hearings listed on this agenda. Consolidation to be considered when appeals assert same or similar questions of law or fact.”

Chairman Covert stated he would like to defer this item until such time as everyone present could be heard and then see if consolidation would be necessary.

09-0003E ROLL CHANGE REQUEST

Agenda Subject: “The Assessor recommends a 15 percent reduction to all taxable land values established on the 2009-2010 property tax roll, as published by the Assessor, with the exception of those properties whose values are otherwise set by statute or regulation.”

Josh Wilson, Washoe County Assessor, duly sworn, read into the record his written recommendation, which was placed on file with the Clerk and entered as Assessor’s Exhibit I.

Assessor Wilson explained that he did not have the ability to change any of the bulletin values on agricultural property or golf courses, or those properties that were valued by the State Department of Taxation. He stated that basically anything else that was reappraised for the 2009-10 tax year would receive a 15 percent reduction to their published value. Assessor Wilson continued reading his recommendation into the record. He explained all properties would be reappraised next year and they would adjust the land values based on the current market conditions at that time.

Assessor Wilson stated the Assessor’s Office received a mass of appeals and as the Appraisers began to defend those values, they began looking at the most recent sales. The Appraisers were unable to support the value with the most recent sales and he explained that when an assessor became aware that property taxable values were above full cash value, he had a duty to reduce them. However, after he published the values in the newspaper and noticed all the taxpayers his hands were tied for any further reductions, as well as considering any of those sales after July 1. Typically that would be a very good thing because generally markets appreciate, so being behind the curve was in the taxpayer’s best interest in terms of having a conservative value estimate. He further explained that when the market was correcting at such a rapid pace, which it seemed to be in the most recent six months, they were finding a lot of very disgruntled taxpayers over the fact that they were being asked to pay tax on a value that was no longer there. He believed there were going to be pockets of areas that would require further reductions, but on a general overall basis he felt very comfortable with a 15 percent reduction. He explained they did not just isolate this reduction to residential properties they also looked at commercial properties as well. What they found after talking to a lot of the commercial brokers and property managers was that the vacancy rates were skyrocketing. He reported that when people were out of work and didn’t have money in their pockets they did not spend money in the small businesses. When the small businesses did not receive much business, they then did not have money to pay rent and it just cascaded from there. He stated foreclosures in the last couple of months of the year were startling, but possibly something could be done to help that recent spike.

Chairman Covert stated he understood the 15 percent reduction would be applied after everything closed out and that this Board had the ability to make the 15 percent adjustment. Assessor Wilson said that was correct. Chairman Covert then inquired if the Assessor’s Office had made any adjudication of that 15 percent before this

hearing. Assessor Wilson responded they had not. Chairman Covert stated if someone wanted the 15 percent reduction they would have to appear before this Board or have filed a petition before the deadline. Assessor Wilson stated that was not correct. He explained this would be a blanket-wide 15 percent reduction to all of the 171,000+ parcels for the 2009-10 year. Chairman Covert inquired what that would equate to in actual dollars. Assessor Wilson stated he did not have that information.

Assessor Wilson discussed assessed values and tax rates with regard to the tax shift. He explained the Legislature commissioned in 1988 that a majority of the tax rate was to be earmarked, and when there were earmarked portions of the rate it could not be reduced or increased depending on what direction the assessed value went. Ad valorem taxes increased significantly in the “boom” years because there were not significant reductions in the rate and there was little control over what local county and city officials could maneuver.

Assessor Wilson concluded by stating that he was concerned with valuations and it was his statutory duty and his elected duty to ensure there was fair and equitable valuations of property.

Chairman Covert clarified that if this was approved and a Petitioner was present to appeal for the 15 percent reduction, it would be moot. Assessor Wilson stated that was correct and he thought there would be a large number of appeals withdrawn because they felt the 15 percent reduction was a reasonable adjustment to the market. He also thought there could be a significant number of petitioners who felt that corrections should be greater than the 15 percent and would come before the Board and make their case.

Member Krolick inquired how Assessor Wilson determined the 15 percent reduction amount. Assessor Wilson explained they looked at the median sales price throughout the entire County for the first half of the year of \$290,000 and the median selling price for the second half of the year of \$250,000, which represented almost a 14 percent reduction. They then compared the second quarter to the fourth quarter figures and it indicated a slightly higher rate at 17 percent, so he thought 15 percent seemed like a reasonable starting point for this year. Member Krolick inquired if the Assessor used components that consisted of a good sale or if they used foreclosure sales. Assessor Wilson stated they used a combination of market transactions as well as foreclosures that were coming out of bank ownership to a private individual. He explained they did not consider any of the purchase prices when the bank took a mortgage back, because that value represented just what was owed on the property. However, when he saw one out of four sales in the valley representing a foreclosure sale, it certainly established a portion of the market.

Member Green commented that since he sat on this Board and talked to many people, many of them indicated to him that they felt the Assessor’s appraisals were based on raising dollars for the County. It was refreshing for him to hear Assessor Wilson say that he did not look at the dollar. Member Green stated he wanted it on the record that

in fact Assessor Wilson stated he did not look at the dollar. He felt that was so important because taxation was something no one liked or wanted to pay. He also felt it was important for people to have trust in the system and trust in the County Assessor to look at the actual values as opposed to looking at raising revenue for the County.

In response to the call for public comment, Maryanne Ingemanson, representing the Village League to Save Incline Assets, thanked the Board and Washoe County Assessor Wilson for understanding and appreciating what many taxpayers were going through at this time. She stated she brought original withdrawal documents for all four class action appeals that were filed by Suellen Fulstone, as well as some of the original withdrawal documents for individual property owners, which were submitted to the Clerk.

On motion by Chairman Covert, seconded by Member Woodland, which motion duly carried, it was ordered to adopt the recommendation as presented by the Assessor for the 15 percent reduction in land values for all properties in Washoe County as specified by the Assessor.

EXEMPTION APPEALS

On behalf of the Assessor's Office, Ivy Diezel, Department Systems Support Analyst, duly sworn, stated the petitions being presented today and tomorrow did not represent value appeals, they were appealing because they missed the deadline to file for an exemption. Therefore, she would not be introducing these by property location. She stated these exemptions were referred to as personal exemptions, because the exemption belonged to a person. There were exemptions for surviving spouses, Veterans, disabled Veterans, blind persons and surviving spouses of disabled Veterans. For all of the petitions the Board was going to be hearing, the Assessor's Office was not disputing that the people qualified. They have filed the paperwork to make their initial qualification and they have qualified them for the exemption. NRS 361.155 has a cut off date of June 15th for filing most exemptions each year. Each of those exemptions requires an affidavit to let the Assessor's Office know that they still qualified for the exemption and how they wanted to use it. They could use it on their real property, personal property or when they registered their vehicle with the Department of Motor Vehicles (DMV). To be able to use their exemption on real property the affidavit had to be filed by June 15th.

Ms. Diezel stated the petitioners had various reasons as to why they missed their deadline and the Board should see those reasons in each of the individual packets. Two years ago the Legislature changed NRS 361.155 to allow people to petition to this Board if they missed the deadline or if they did not qualify for their exemption. She explained the Assessor's Office no longer had the authority to apply the exemption; that authority was now with this Board.

Chairman Covert asked if the taxpayer received notification to file annually on a continuing exemption or if they had to remember. Ms. Diezel explained the Assessor's Office mailed out cards each year. Typically in the past if someone used their

exemption on their real property a card was mailed out to them in November and they would sign it and return it to the Assessor's Office. The Assessor's Office changed that mailing to April because things were getting lost. The Assessor's Office also combined that card with a card for people who were using it on their personal property or at the DMV, which benefited quite a few people who had been trying to change to real property but could not quite get the timing down. She thought it was confusing to people because this was a new change in the process. Ms. Diezel informed the Board that if the Assessor's Office had the budget this year they were planning on mailing out a reminder in May to avoid some of that. Chairman Covert stated that since he was a Veteran he got his card every year, but he just wanted to make sure the process was on the record.

Member Woodland commented that she knew there was a change this year because her husband was a Veteran and they almost missed the deadline because the card was sent out and then had to be sent back in, so she understood where the confusion came in. Chairman Covert clarified the Board may be dealing with issues of confusion, as opposed to issues of qualification. Ms. Diezel said that was correct.

Deputy District Attorney Kaplan stated this Board dealt with these same issues last year and he wanted to clarify for the new Board member that the change in the statute allowed people to petition to this Board by January 15th if they missed the deadline as well as people who had met the deadline, but the Assessor's Office denied their exemption. He did not know if the statute took into account the original deadline that was imposed. It did not appear that it did, but it could. Basically the statute indicated that the Board shall deal with each petition as it deemed appropriate.

09-0004E PARCEL NO. 039-353-18 – WELCH, PEARL L. – HEARING NO. 09-0031E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 5176 Aspen View Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card and Durable Power of Attorney, 6 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

On behalf of the Petitioner, Jim Bailey was sworn in by Amy Harvey, County Clerk. Mr. Bailey stated he represented his grandmother, Pearl L. Welch. He explained she received a renewal card in time but that it had been misplaced and when he found it he noticed it was past the deadline. He stated she qualified for the exemption.

Chairman Covert inquired if this was a continuing exemption. Mr. Bailey replied that was correct.

With regard to Parcel No. 039-353-18, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.080. With this adjustment it was found that the land and improvements were valued correctly and the total taxable value did not exceed the full cash value.

09-0005E PARCEL NO. 001-245-17 – RICH, THOMAS C. – HEARING NO. 09-0003E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 2500 Gellert Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

On behalf of the Assessor's Office, Ivy Diezel, Department Systems Support Analyst, duly sworn, stated her previous presentation applied to this appeal as well, and requested the Assessor's Hearing Evidence Packet be entered into the record as Assessor's Exhibit I.

On behalf of the Petitioner, Thomas Rich was sworn in by Amy Harvey, County Clerk. Mr. Rich stated he was a Korean Veteran and spent four years in the Air Force. He explained that for the past 20 plus years he had always been sent a renewal card, which he transported personally to the Assessor's Office, signed it and gave them their half and took his half back as a receipt. In 2008 he did not receive a renewal card so he contacted the Post Office and was told there were a lot of kids in his neighborhood taking mail out of mailboxes. He was hoping this Board or the County could institute something to allow for people to go to the Assessor's Office and sign it without having to go through the mail. Chairman Covert said this Board did not have the authority to make that change.

Member Krolick stated the Assessor's Office normally put a recommendation on the bottom of their evidence document. Ms. Diezel explained the Assessor's Office made recommendations on value appeals, but the exemptions were new and they did not really have a recommendation. They were just trying to follow the

statute's requirements, which required them to mail the cards. Member Krolick inquired if it would be a better system to work this out with the Petitioner ahead of time, because it appeared these were all being appealed due to late filings. He thought that since the Assessor's Office was not disputing the fact that they qualified for the exemption, the Assessor's Office could set it up ahead of time, come before the Board, read them into the record and allow the Board to vote on the appeal. Ms. Diezel stated the Assessor's Office did not have the authority to handle the appeals that way. If they had the authority they would do that without bringing them to this Board. Member Krolick stated he understood that the petitions would have to come before the Board, he thought it would save the Petitioner the time and trouble of traveling if the Assessor's Office could reach an agreement that they qualified for the exemption, but did not file on time for whatever reason. It was all available on the petition to read into the record and then the Board could move forward.

Chairman Covert stated he thought it was a good suggestion to lump all the exemptions that qualified into a consolidation with one motion, unless the Assessor's Office had a problem with one of them. Ms. Diezel stated she could look through all of the appeals to be sure, but she believed all of today's appeals were based on that they qualified but just missed the deadlines. Chairman Covert directed the Assessor's Office to put together a list of all of the appeals that were not filed timely, but did qualify and could be consolidated.

With regard to Parcel No. 001-245-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

9:55 a.m. Chairman Covert directed a 10 minute recess for the Assessor's Office to compile the appeals together that qualified for their exemptions, but had missed the deadline, so they could be consolidated.

10:04 a.m. The Board reconvened with all members present.

CONSOLIDATION OF HEARINGS

On behalf of the Assessor's Office, Ivy Diezel, Department Systems Support Analyst, duly sworn, explained the following parcels to be consolidated all qualified in the past for their exemption, had applied that exemption to their real property, but for one reason or another missed the deadline.

Chairman Covert stated that even though the appeals had been consolidated, anyone who was present to speak would be allowed to come forward.

Deputy District Attorney Kaplan informed the Board that if someone wanted to speak on behalf of their individual case, they would need to come forward individually and be sworn in.

Based on “similar personal exemptions” as the Assessor's Office stated reason for consolidation, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the following parcels be consolidated:

APN	PETITIONER	HEARING NO.
003-233-01	HARTNAGEL, GARY S	09-0004E08
007-032-17	FRITSCH, DALE E	09-0010E08
010-234-10	STONE, NORMAN M.	09-0013E08
016-461-14	PRICE, NHORMA L	09-0016E08
044-162-06	DONALD, WILLIAM & DOROTHY	09-0034E08
050-384-09	STRAUSS, AUGUST F	09-0035E08
050-401-17	WILSON, JAMES D.	09-0093E08
080-522-86	MOOSE, ARLENE G	09-0037E08
080-614-05	SMYTH, MICHAEL J.	09-0038E08
086-630-25	TYNDZIK, DEAN A	09-0125E08
506-021-38	DERBY, WILLIAM R	09-0066E08
021-732-07	JENKINS, HARRY F	09-0193E08
002-351-09	FANCHER, ELSIE H	09-0002E08
009-600-53	FREEMONTH, ELWYN F & BILLIE M	09-0012E08
011-407-10	POLONSKY, RUBY C	09-0014E08
014-193-08	INWOOD, DAVID N & CONSTANCE M	09-0015E08
018-093-20	SCHUDLICH, GARY B	09-0017E08
023-672-04	CALDWELL, JACOB M.	09-0086E08
027-402-23	REYES, WALTER	09-0022E08
028-221-06	ROACH, MICHAEL G	09-0023E08
031-381-01	KLIMAN, GISELA	09-0026E08
086-163-04	TRUJILLO, CORA L	09-0108E08
086-205-12	PIERCE, PERRY R & LINDA E	09-0041E08
086-590-23	HOUSTON, JOHNNY R	09-0042E08
086-793-08	DREW, BARBARA A	09-0043E08
160-761-08	BOWLAND, DONALD	09-0054E08
200-531-15	HIATT, REED A	09-0061E08
202-111-63	SMAIL, DONALD R	09-0062E08
514-391-03	AHLBERG, VASSILKA	09-0069E08
530-262-06	JANSON, MAURICE	09-0075E08
530-414-22	McCANLESS, ROY J & PAULINE	09-0076E08

Please see 09-0006E through 09-0036E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

09-0006E PARCEL NO. 003-233-01 – HARTNAGEL, GARY S – HEARING NO. 09-0004E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 445 Tarn Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 003-233-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0007E PARCEL NO. 007-032-17 - FRISTCH, DALE E. – HEARING NO. 09-0010E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 270 Bartlett Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption request, history and property information, 3 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 007-032-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0008E PARCEL NO. 010-234-10 - STONE, NORMAN M. – HEARING NO. 09-0013E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 1010 Robin Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 010-234-10, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0009E PARCEL NO. 016-461-14 - PRICE, NHORMA L. – HEARING NO. 09-0016E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 13865 Rancho Verde Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 016-461-14, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.080.

09-0010E PARCEL NO. 044-162-06 - DONALD, WILLIAM & DOROTHY -
HEARING NO. 09-0034E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 12585 Clearwater Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card, 1 page.

Exhibit B, Letter from Petitioner, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 044-162-06, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0011E PARCEL NO. 050-384-09 – STRAUSS, AUGUST F. – HEARING
NO. 09-0035E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 125 Monarch Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption card and supporting documentation, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 3 pages.

With regard to Parcel No. 050-384-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0012E PARCEL NO. 050-401-17 – WILSON, JAMES D. – HEARING NO. 09-0093E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 3075 Eastlake Blvd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card and letter from Veteran's Affairs, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 3 pages.

On behalf of the Petitioner, James Wilson was sworn in by Amy Harvey, County Clerk. Mr. Wilson stated the only reason he missed the deadline was that he had spent nine months in the hospital and had two back operations and hip operations.

With regard to Parcel No. 050-401-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0013E PARCEL NO. 080-522-86 – MOOSE, ARLENE G – HEARING NO. 09-0037E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 289 Aristocrat Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 080-522-86, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.080.

09-0014E PARCEL NO. 080-614-05 – SMYTH, MICHAEL J – HEARING NO. 09-0038E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 225 Palace Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 080-614-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0015E PARCEL NO. 086-630-25 – TYNDZIK, DEAN A – HEARING NO. 09-0125E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 5250 Echo Ave., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and supporting documentation, 5 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 3 pages.

With regard to Parcel No. 086-630-25, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0016E PARCEL NO. 506-021-38 – DERBY, WILLIAM R - HEARING NO. 09-0066E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 275 Del Vista Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 506-021-38, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0017E PARCEL NO. 021-732-07 – JENKINS, HARRY F – HEARING NO. 09-0193E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 4572 Park Rose Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and supporting documentation, 4 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 3 pages.

With regard to Parcel No. 021-732-07, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090 and NRS 361.080.

09-0018E PARCEL NO. 002-351-09 – FANCHER, ELSIE H– HEARING NO. 09-0002E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 941 Gear Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 002-351-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.080.

09-0019E PARCEL NO. 009-600-53 – FREEMONTH, ELWYN F & BILLIE M – HEARING NO. 09-0012E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 3310 Blackstone Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

On behalf of the Petitioner, Elwyn Freemonth was sworn in by Amy Harvey, County Clerk. Mr. Freemonth inquired how to institute the credit off of his next tax installment that was due in March. Chairman Covert explained that this Board did not deal with taxes.

On behalf of the Assessor's Office, Ivy Diezel, Department Systems Support Analyst, duly sworn, stated all the exemption appeals were for the 2008-09 tax year. Once this Board approved them the Assessor's Office would notify the Treasurer's

Office of the change and they would make the adjustment and send out a new bill to the taxpayer.

With regard to Parcel No. 009-600-53, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0020E PARCEL NO. 011-407-10 – POLONSKY, RUBY C – HEARING NO. 09-0014E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 100 N. Arlington Ave. #20-I, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 011-407-10, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.080.

09-0021E PARCEL NO. 014-193-08 – INWOOD, DAVID N & CONSTANCE M – HEARING NO. 09-0015E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 513 Kohlepp Ave., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 014-193-08, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0022E PARCEL NO. 018-093-20 – SCHUDLICH, GARY B – HEARING
NO. 09-0017E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 2000 Del Rio Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 018-093-20, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0023E PARCEL NO. 023-672-04 – CALDWELL, JACOB M – HEARING
NO. 09-0086E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 3601 Skyline Blvd. #32, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Property information and exemption renewal card, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 023-672-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0024E **PARCEL NO. 027-402-23 – REYES, WALTER – HEARING NO. 09-0022E08**

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 1006 Russell Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 027-402-23, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0025E **PARCEL NO. 028-221-06 – ROACH, MICHAEL G – HEARING NO. 09-0023E08**

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 2555 Nelson Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 3 pages.

With regard to Parcel No. 028-221-06, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0026E PARCEL NO. 031-381-01 – KLIMAN, GISELA – HEARING NO. 09-0026E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 750 Tenth Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 031-381-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.080.

09-0027E PARCEL NO. 086-163-04 – TRUJILLO, CORA L – HEARING NO. 09-0108E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 10435 Plata Mesa Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 086-163-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.080.

09-0028E PARCEL NO. 086-205-12 – PIERCE, PERRY R & LINDA E –
HEARING NO. 09-0041E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 11095 Cimarron Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 3 pages.

With regard to Parcel No. 086-205-12, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0029E PARCEL NO. 086-590-23 – HOUSTON, JOHNNY R – HEARING
NO. 09-0042E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 13200 Mt. Babcock St. Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 3 pages.

With regard to Parcel No. 086-590-23, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0030E PARCEL NO. 086-793-08 – DREW, BARBARA A – HEARING NO. 09-0043E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 11181 Andes Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 086-793-08, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.085.

09-0031E PARCEL NO. 160-761-08 – BOWLAND, DONALD – HEARING NO. 09-0054E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 10671 Vista Bella Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Veteran's Affairs certification and exemption renewal card, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 3 pages.

With regard to Parcel No. 160-761-08, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0032E PARCEL NO. 200-531-15 – HIATT, REED A – HEARING NO. 09-0061E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 6524 Fall River Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 3 pages.

With regard to Parcel No. 200-531-15, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0033E PARCEL NO. 202-111-63 – SMAIL, DONALD R – HEARING NO. 09-0062E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 1570 Roma Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 202-111-63, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0034E **PARCEL NO. 514-391-03 – AHLBERG, VASSIKLA – HEARING NO. 09-0069E08**

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 2853 Granville Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 514-391-03, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.080.

09-0035E **PARCEL NO. 530-262-06 – JANSON, MAURICE – HEARING NO. 09-0075E08**

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 1055 Spoonbill Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 530-262-06, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.085.

09-0036E PARCEL NO. 530-414-22 – McCANLESS, ROY J & PAULINE –
HEARING NO. 09-0076E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 1060 Turtledove Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 3 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 530-414-22, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0037E PARCEL NO. 087-162-11 – CUILLARD, HARRY – HEARING NO.
09-0044E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 3855 Goldfinch Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

On behalf of the Assessor's Office, Ivy Diezel, Department Systems Support Analyst, duly sworn, stated Mr. Cuillard applied for an exemption and has had one since 1976, but he was not included in the consolidation cases because he missed the last two years. She informed the Board this was for the 2008/09 tax year and she submitted Assessor's Hearing Evidence Packet as Assessor's Exhibit I.

On behalf of the Petitioner, Harry Cuillard was sworn in by Amy Harvey, County Clerk. Mr. Cuillard stated he spoke with the Assessor's Office about handling these exemptions differently. He stated he was not part of the consolidation, even though

he met the requirements to receive a Veteran's exemption. He missed his renewal for two years, the first year he retired and went fishing and his bookkeeper went ahead and paid his taxes. This year he did not get his card and when he started looking into it he was past the deadline.

Member Woodland inquired about Mr. Cuillard stating that he had moved during that time and that was why he did not receive his card. She inquired if he would have to reapply if he had moved. Ms. Diezel stated they did not have to reapply because the exemption was granted based on him being a Veteran, not his residence. She did ask that the Assessor's Office be notified of a change of address so the card would be mailed to the correct address.

Mr. Cuillard inquired if a second notice could be sent out if the first one was not returned. Chairman Covert stated this Board did not have the authority to direct the Assessor's Office to mail out a second notice.

With regard to Parcel No. 087-162-11, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

CONSOLIDATION OF HEARINGS

Agenda Subject: “Discussion and action for possible consolidation of hearings listed on this agenda. Consolidation to be considered when appeals assert same or similar questions of law or fact.”

On behalf of the Assessor's Office, Ivy Diezel, Department Systems Support Analyst, duly sworn, stated there were eight remaining appeals with similar circumstances that could be consolidated. She listed the following parcels:

APN	PETITIONER	HEARING NO.
005-141-01	MILLER, SHIRLEY L	09-0007E08
508-360-10	JEPHSON, MARIE M	09-0067E08
520-301-05	GARRISON, JIMMY L	09-0073E08
055-032-14	ZEMKE, HUBERT R JR	09-0036E08
160-925-17	MANNING, JOHN C	09-0055E08
161-134-40	TURNER, LOUIS H & SHIRLEY M	09-0056E08
566-162-14	HOGENSON, LLOYD B JR & JUDITH R	09-0080E08

Ms. Diezel submitted the Assessor's Hearing Evidence Packet as Assessor's Exhibit I for each of the above-listed petitions. She explained that all of them qualified for their exemption, but missed the deadline. The difference between these appeals and the previously consolidated appeals was that in past years they used the exemption on their personal property, not their real property.

Chairman Covert stated if they wanted to change it they had to tell the Assessor's Office. Ms. Diezel stated that was correct and reported to the Board that each year they would have the opportunity to change it to real property on their renewal card, but it had to be filed by the June 15th deadline. Ms. Diezel stated they all had different reasons for not returning the card on time. Chairman Covert inquired if they would still get the exemption for their personal property if the Board denied their request. Ms. Diezel stated they could still use their exemption on their personal property until the end of July, but each one of these petitioners indicated they did not have personal property to use it on at this time.

Member Woodland inquired if all the petitioners wanted to change to real property. Ms. Diezel replied yes, however on Assessor's Parcel No. 152-330-09, Joan and Stephen Graham had used their exemption on a portion of their personal property and were asking for the balance to be applied to their real property. The remaining Petitioners indicated they no longer had personal property to apply it to. Ms. Diezel stated the Grahams were eligible for \$22,600 in assessed value to be exempted and they only used \$3,750 of that at the DMV or on their mobile home, which left a balance of \$18,850 in assessed value that they would like to apply to their real property. See minute item #09-0045E for the motion.

Please see 09-0038E through 09-0044E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

10:32 a.m. Deputy District Attorney Kaplan temporarily left the meeting

09-0038E **PARCEL NO. 005-141-01 – MILLER, SHIRLEY L – HEARING NO. 09-0007E08**

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 3010 Everett Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Notice and Exemption renewal card, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 005-141-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner's exemption be changed from personal property to real property and reinstated for fiscal year 2008-09, pursuant to NRS 361.080.

09-0039E PARCEL NO. 508-360-10 – JEPHSON, MARIE M – HEARING NO. 09-0067E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 748 Van Gogh Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 508-360-10, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner's exemption be changed from personal property to real property and reinstated for fiscal year 2008-09, pursuant to NRS 361.080.

09-0040E PARCEL NO. 520-301-05 – GARRISON, JIMMY – HEARING NO. 09-0073E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 6180 Telehurst Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 520-301-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner's exemption be changed from personal property to real property and reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0041E PARCEL NO. 055-032-14 – ZEMKE, HUBERT R JR – HEARING NO. 09-0036E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 2905 Old Ranch Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 055-032-14, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner's exemption be changed from personal property to real property and reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0042E PARCEL NO. 160-925-17 – MANNING, JOHN C – HEARING NO. 09-0055E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 900 S. Meadows Parkway, #1314, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Correspondence with the Assessor, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 160-925-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner's exemption be changed from personal property to real property and reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0043E **PARCEL NO. 161-134-40 – TURNER, LOUIS H & SHIRLEY M –**
HEARING NO. 09-0056E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 9558 Mammoth Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 161-134-40, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner's exemption be changed from personal property to real property and reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0044E **PARCEL NO. 566-162-14 – HOGENSON, LLOYD B & JUDITH R –**
HEARING NO. 09-0080E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 17865 Thunder Ridge Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 566-162-14, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner's exemption be changed from personal property to real property and reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0045E PARCEL NO. 152-330-09 – GRAHAM, JOAN K & STEPHEN E -
HEARING NO. 09-0053E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 2779 Sky Horse Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 3 pages.

Please note discussion under Consolidation of Hearings regarding this parcel.

With regard to Parcel No. 152-330-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered to allow the exemption to be applied to real property in the amount of \$18,850 and the balance of \$3,750 to personal property for fiscal year 2008-09, pursuant to NRS 361.090.

10:35 a.m. Deputy District Attorney Kaplan returned to the meeting.

09-0046E PARCEL NO. 036-231-12 – DAVIDSON, DOROTHY M –
HEARING NO. 09-0029E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 809 Woodberry Drive #3, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

On behalf of the Assessor's Office, Ivy Diezel, Department Systems Support Analyst, duly sworn, stated Ms. Davidson met the qualifications and used the

two exemptions before, but the third one was a new application and was not received until after the June deadline.

Chairman Covert said if two were similar they could be consolidated and the Board could hear the third one separately. Ms. Diezel stated the two that were similar were Hearing Numbers 09-0029E08 and 09-0029E08X.

Based on the similarity of the properties and stated reason for filing each appeal, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered to consolidate Hearing Numbers 09-0029E08 and 09-0029E08X.

Ms. Diezel submitted the Assessor's Hearing Evidence Packet as Assessor's Exhibit I. She stated for the two consolidated hearings, one was for a surviving spouse exemption and one was for a Veteran's exemption. She explained Ms. Davidson qualified in the past but did not meet the deadline for returning her renewal card because she was in the hospital at the time.

Chairman Covert inquired if she was requesting to use the exemption on real property. Ms. Diezel stated that Ms. Davidson had used the exemptions on real property in 2007.

With regard to Parcel No. 036-231-12, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0047E PARCEL NO. 036-231-12 – DAVIDSON, DOROTHY M –
HEARING NO. 09-0029E08X

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 809 Woodberry Drive, #3, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

With regard to Parcel No. 036-231-12, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.080.

09-0048E PARCEL NO. 036-231-12 – DAVIDSON, DOROTHY M –
HEARING NO. 09-0029E08X1

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 809 Woodberry Drive, #3, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exemption renewal card, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

On behalf of the Assessor's Office, Ivy Diezel, Department Systems Support Analyst, duly sworn, submitted the Assessor's Hearing Evidence Packet as Assessor's Exhibit I. She stated when Ms. Davidson came in with her appeal form for the Veteran's and surviving spouse exemptions the Assessor's Office discovered she would also qualify for a blind person's exemption. However, she did not sign up for that and it was not approved until after the June 15th deadline. Ms. Diezel stated she did not qualify for the exemption in the past, but she did meet the qualification for the 2009-10 tax year. She explained that because it was received past the June 15th deadline, the Assessor's Office did not have the authority to put it on for the 2008-09 tax roll.

Member Green stated he had a problem because Hearing Number 09-0029E08X1 dealt with the blind exemption and Hearing Number 09-0029E08X was for surviving spouse. Ms. Diezel explained Ms. Davidson put the same explanation on all of her appeals, but Hearing Number 09-0029E08X1 was for the blind exemption.

Member Woodland stated she was concerned about this request for this year because she did not apply for it. She thought the Board could reinstate exemptions, but not approve ones that were applied for after June 15th for the first time.

Member Brown inquired if Ms. Davidson presented any documentation about her blindness being verifiable on June 25, 2008. Ms. Diezel stated she did not have that information with her.

Chairman Covert stated he thought it could be answered because she was claiming blindness on previous years. Ms. Diezel stated the other two appeals were for a

Veteran's and surviving spouse exemptions. She stated a person could have more than one exemption on a parcel. Chairman Covert clarified that Ms. Davidson was just now claiming her blind exemption. Ms. Diezel stated that was correct and she could have someone from the Assessor's Office look at the supporting documents to determine when Ms. Davidson was first diagnosed. Chairman Covert inquired if proof was required from the taxpayer of when they were diagnosed. Ms. Diezel stated Ms. Davidson came in to the Assessor's Office to file the appeal on June 25, 2008, that was not necessarily when she was diagnosed. Member Brown said the petition stated she just found out that she qualified on June 25, 2008 for the blind exemption.

With regard to Parcel No. 036-231-12, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was that the Petitioner's exemption be granted for fiscal year 2008-09, pursuant to NRS 361.085.

09-0049E PARCEL NO. 200-401-15 – LICHTSINN, KENNETH H – HEARING NO. 09-0060E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 1069 Chesterfield Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Requirements for Veteran's exemption, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 2 pages.

On behalf of the Assessor's Office, Ivy Diezel, Department Systems Support Analyst, duly sworn, submitted the Assessor's Hearing Evidence Packet as Assessor's Exhibit I. She said Mr. Lichtsinn qualified for a Veteran's exemption. He was appealing for the 2008-09 tax year. She explained this was the first year they have him qualified, but he did not come in to the Assessor's Office until after the June 15th deadline. She stated he had some information on his petition that there was some confusion about qualifying in the past and that he came in as soon as he realized he did qualify. Chairman Covert inquired if the taxpayer had to show their DD214 to qualify. Ms. Diezel stated that was correct.

Member Woodland wondered why he was told he did not qualify in the past. Ms. Diezel stated she did not have that information.

With regard to Parcel No. 200-401-15, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by

Member Brown, which motion duly carried, it was ordered that the Petitioner be granted exemption from property taxes for fiscal year 2008-09, pursuant to NRS 361.090.

09-0050E PARCEL NO. 554-057-13 – VOGEL, ROGER L. – HEARING NO. 09-0079E08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 6520 Fern Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Affidavit of Veteran, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 3 pages.

On behalf of the Assessor's Office, Ivy Diezel, Department Systems Support Analyst, duly sworn, stated this was for a Veteran's exemption. She explained he qualified for the exemption but the Assessor's Office did not receive the renewal affidavit in time. She informed the Board that Mr. Vogel had three hearing numbers and was requesting that the exemption be applied to the 2006-07, 2007-08 and 2008-09 tax years. She submitted the Assessor's Hearing Evidence Packet as Assessor Exhibit I for all three appeals. Ms. Diezel stated Mr. Vogel failed to renew his exemption in 1999 and has not received an exemption on his real property or personal property since 1999.

Chairman Covert remarked that this Board could only deal with the 2008-09 tax year. Ms. Diezel stated that was correct. She reported that Hearing Number 09-0079E08 represented the 2008-09 tax year. Deputy District Attorney Kaplan said that was correct and counseled the Board that the three individual requests should be handled as separate motions.

With regard to Parcel No. 554-057-13, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner's exemption be reinstated for fiscal year 2008-09, pursuant to NRS 361.090.

09-0051E PARCEL NO. 554-057-13 – VOGEL, ROGER L. – HEARING NO. 09-0079E06

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 6520 Fern Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Affidavit of Veteran, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 3 pages.

With regard to Parcel No. 554-057-13, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be denied the requested exemption from property taxes pursuant to NRS 361.090 for fiscal year 2006-07. It was found that the Board did not have jurisdiction.

09-0052E PARCEL NO. 554-057-13 – VOGEL, ROGER L. – HEARING NO. 09-0079E07

A Petition for Review of Assessed Valuation was received protesting the 2008-09 tax exemption status on land and improvements located at 6520 Fern Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Affidavit of Veteran, 2 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet defining exemption appeals, 3 pages.

With regard to Parcel No. 554-057-13, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be denied the requested exemption from property taxes pursuant to NRS 361.090 for fiscal year 2007-08. It was found that the Board did not have jurisdiction.

BOARD MEMBER COMMENTS

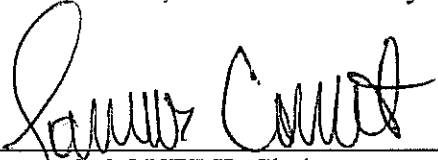
Member Woodland inquired of Deputy District Attorney Kaplan if proper motions would be available for future meetings from the District Attorney's Office. Deputy District Attorney Kaplan stated they would.

PUBLIC COMMENTS

There was no response to the call for public comment.

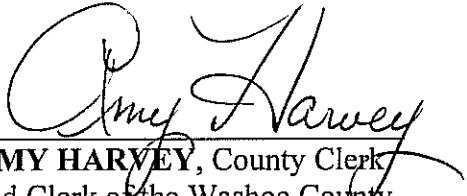
* * * * *

11:00 a.m. There being no further hearings or business to come before the Board, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, the meeting was adjourned.



JAMES COVERT, Chairman
Washoe County Board of Equalization

ATTEST:



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