

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

TUESDAY

1:00 P.M.

JANUARY 27, 2009

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

**Jamie Deller, Deputy Clerk**  
**Herb Kaplan, Deputy District Attorney**

The Board convened at 1:00 p.m. in the Washoe County Administration Complex, Health Department Conference Rooms A and B, 1001 E. 9th Street, Reno, Nevada. Chairman Covert called the meeting to order, the Clerk called the roll and the Board conducted the following business:

**09-56E      ADMINISTRATIVE BUSINESS**

**Agenda Subject:** “Selection of Chairman Pro Tem for February 10 and 11, 2009 meetings. “

Chairman Covert indicated he would be unavailable for the February 10 and 11, 2009 Board of Equalization meetings (BOE). Vice Chairman Krolick stated he would be unavailable for the February 10, 2009 BOE meeting, but would be available for the February 11, 2009 meeting.

Member Woodland nominated Member Green to be Chairman Pro Tem for the February 10, 2009 meeting.

On motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that Member Green be approved as the Chairman Pro Tem for the February 11, 2009 BOE meeting.

**CONSOLIDATION OF HEARINGS**

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

<b>APN</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
025-073-03	GARDNER, MAURINE	09-0021E08

006-074-36	SPAMPINATO, THOMAS AND CARMELITA	09-0008E08
006-300-55	WILLIAMS, RONALD E	09-0009E08
036-042-06	GARRICK, RICHARD L.	09-0028E08
001-185-14	VAUGHN, FARRELL B SR	09-0001E08
008-142-23	BATTLE, W.L.	09-0011E08
008-142-23	BATTLE, W.L.	09-0011E08X
018-321-19	WESTPHALL FAMILY TRUST	09-0018E08
023-710-05	BURTON, JUNE A	09-0020E08
030-303-21	LUDENA, BARBARA L AND ROY	09-0025E08
040-424-28	WEISBROT, JOAN IRENE	09-0033E08
142-322-65	PRICE, MARGARET	09-0049E08
164-071-24	WILSON, PAUL	09-0058E08
165-034-14	KINNE, PRESTON F	09-0059E08

On behalf of the Assessor, Ivy Diezel, Department System Support Analyst, previously sworn, explained the parcels to be consolidated were similar personal exemptions. She indicated they all qualified for exemptions; however, had missed the June 15th statutory application deadline.

Please see 09-57E through 09-70E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

**09-57E      PARCEL NO. 025-073-03 –GARDNER, MAURINE – HEARING NO. 09-0021E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 4455 Persimmon 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.

The Petitioner was not present.

With regard to Parcel No. 025-073-03, 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 exemption status on Parcel No. 025-073-03 be granted for fiscal year 2008/09, pursuant to NRS 361.080.

09-58E

**PARCEL NO. 006-074-36 – SPAMPINATO, THOMAS AND  
CARMELITA – HEARING NO. 09-0008E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 200 Sunnyside Dr., 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.

The Petitioner was not present.

With regard to Parcel No. 006-074-36, 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 exemption status on Parcel No. 006-074-36 be granted for fiscal year 2008/09, pursuant to NRS 361.090.

09-59E

**PARCEL NO. 006-300-55 – WILLIAMS, RONALD E –  
HEARING NO. 09-0009E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 2300 Dickerson 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.

The Petitioner was not present

With regard to Parcel No. 006-300-55, 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 exemption status on Parcel No. 006-300-55 be granted for fiscal year 2008/09, pursuant to NRS 361.090.

**09-60E**            **PARCEL NO. 036-042-06 – GARRICK, RICHARD L - HEARING  
NO. 09-0028E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 2050 Matteoni Dr., 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.

The Petitioner was not present.

With regard to Parcel No. 036-042-06, 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 exemption status on Parcel No. 036-042-06 be granted for fiscal year 2008/09, pursuant to NRS 361.090.

**09-61E**            **PARCEL NO. 001-185-14 – VAUGHN, FARRELL B SR– HEARING  
NO. 09-0001E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 3913 Buckingham Square, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Petitioner, Farrell Vaughn, was sworn in by Deputy Clerk Jaime Dellera. Mr. Vaughn stated he became aware of the exemption from a neighbor; however, applied after the deadline.

With regard to Parcel No. 001-185-14, 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 exemption status on Parcel No. 001-185-14 be granted for fiscal year 2008/09, pursuant to NRS 361.090.

**09-62E**      **PARCEL NO. 008-142-23 – BATTLE, W. L. – HEARING NO. 09-0011E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 1190 Goldfield, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Exemption renewal card, tax bill and exemption request form, 7 pages.

**Assessor**

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

The Petitioner was not present.

With regard to Parcel No. 008-142-23, 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 exemption status on Parcel No. 008-142-23 be granted for fiscal year 2008/09, pursuant to NRS 361.080.

**09-63E**      **PARCEL NO. 008-142-23 – BATTLE W. L. – HEARING NO. 09-0011E08X**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 1190 Goldfield, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

The Petitioner was not present.

With regard to Parcel No. 008-142-23, 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 exemption status on Parcel No. 008-142-23 be granted for fiscal year 2008/09, pursuant to NRS 361.080.

**09-64E            PARCEL NO. 018-321-19 – WESTPHALL FAMILY TRUST –**  
**HEARING NO. 09-0018E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 1595 Skyline Blvd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

The Petitioner was not present.

With regard to Parcel No. 018-321-19, 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 exemption status on Parcel No. 018-321-19 be granted for fiscal year 2008/09, pursuant to NRS 361.090.

**09-65E            PARCEL NO. 023-710-05 – BURTON, JUNE A – HEARING NO. 09-**  
**0020E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 3040 Villa Marbella 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 2 pages.

The Petitioner was not present.

With regard to Parcel No. 023-710-05, 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 exemption status on Parcel No. 023-710-05 be granted for fiscal year 2008/09, pursuant to NRS 361.080.

**09-66E            PARCEL NO. 030-303-21 – LUDENA, BARBARA L AND ROY –**  
**HEARING NO. 09-0025E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 1685 Shadow Lane, 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.

The Petitioner was not present.

With regard to Parcel No. 030-303-21, 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 for fiscal year 2008/09, it was ordered that the exemption status on Parcel No. 030-303-21 be granted, pursuant to NRS 361.080.

**09-67E            PARCEL NO. 040-424-28 – WEISBROT, JOAN IRENE – HEARING**  
**NO. 09-0033E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 989 Ridgeview Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Petitioner, Joan Weisbrot, was sworn in by Deputy Clerk Jaime Deller. Ms. Weisbrot explained she had been hospitalized when the renewal card was due and missed the deadline.

With regard to Parcel No. 040-424-28, 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 exemption status on Parcel No. 040-424-28 be granted for fiscal year 2008/09, pursuant to NRS 361.080.

**09-68E**

**PARCEL NO. 142-322-65 – PRICE, MARGARET – HEARING NO. 09-0049E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 17000 Wedge Parkway No. 3212, 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.

The Petitioner was not present.

With regard to Parcel No. 142-322-65, 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 exemption status on Parcel No. 142-322-65 be granted for fiscal year 2008/09, pursuant to NRS 361.080.

**09-69E**

**PARCEL NO. 164-071-24 – WILSON, PAUL – HEARING NO. 09-0058E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 530 E. Patriot Blvd. Unit 287, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

The Petitioner was not present.

With regard to Parcel No. 164-071-24, 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 exemption status on Parcel No. 164-071-24 be granted for fiscal year 2008/09, pursuant to NRS 361.090.



**09-70E**            **PARCEL NO. 165-034-14 – KINNE, PRESTON F – HEARING NO. 09-0059E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 2130 Angel Ridge Dr., 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.

The Petitioner was not present.

With regard to Parcel No. 165-034-14, 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 exemption status on Parcel No. 165-034-14 be granted for fiscal year 2008/09, pursuant to NRS 361.090.

**09-71E**            **PARCEL NO. 030-231-18 – PILAND, MICHELLE – HEARING NO. 09-0104E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 1978 Fieldcrest, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Affidavit of Veteran, 1 page.

**Assessor**

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

On behalf of the Assessor, Ivy Diezel, Department System Support Analyst, previously sworn, indicated the Petitioner qualified for a Veteran's exemption; however, purchased the property on June 18, 2008, after the June 15th deadline. She explained when property was purchased between June 15th and July 1st the buyer had until July 5th to file for an exemption. Ms. Diezel stated the exemption was not filed until after the July 5th deadline.

Member Krolick asked how new residents located information concerning exemptions. Ms. Diezel replied the information was posted on the Assessor's web site. She explained when notices were mailed in December information was listed on those notices about exemptions. Member Krolick remarked it was possible for a new resident from another state to not be aware of the exemptions. Ms. Diezel stated that was correct.

On behalf of the Petitioner, Michelle Piland, was sworn in by Deputy Clerk Jaime Dellera. Ms. Piland explained she became aware of the exemption through the Department of Motor Vehicles, but filed after the deadline.

With regard to Parcel No. 030-231-18, 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 exemption status on Parcel No. 030-231-80 be granted for fiscal year 2008/09, pursuant to NRS 361.090.

**CONSOLIDATION OF HEARINGS**

Based on recommendation for consolidation by the Assessor's Office, on motion by Member Woodland, seconded by Member Green, which motion duly carried, Chairman Covert ordered that the following parcels be consolidated:

<b>APN</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
033-032-16	LA FLEUR, ROBERT B AND HOLLI R	09-0027E08
152-142-19	SZABO, DAVID A	09-0051E08
502-145-01	LUNA, ANGEL GARCIA	09-0064E08
514-251-07	POWELL, MARGARET H	09-0068E08
518-225-13	ROSS, JUDITH J	09-0070E08

On behalf of the Assessor, Ivy Diezel, Department System Support Analyst, previously sworn, explained the parcels to be consolidated all qualified for an exemption.

Please see 09-72E through 09-76E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

**09-72E      PARCEL NO. 033-032-16 – LA FLEUR, ROBERT B AND HOLLI R**  
**HEARING NO. 09-0027E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 30 East L 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, 3 pages.

On behalf of the Assessor, Ivy Diezel, Department System Support Analyst, previously sworn, stated the Petitioner qualified and had been upgraded to a 100 percent Disabled Veteran Exemption, but did not know that the balance was used at the Department of Motor Vehicles. Ms. Diezel said the Petitioner requested the balance be applied to their real property. She also noted this was a late filing.

The Petitioner was not present.

With regard to Parcel No. 033-032-16, 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 exemption status on Parcel No. 033-032-16 was reinstated for fiscal year 2008/09, pursuant to NRS 361.090.

**09-73E      PARCEL NO. 152-142-19 – SZABO, DAVID A – HEARING NO. 09-0051E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 1029 Desert Jewel Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Ivy Diezel, Department System Support Analyst, previously sworn, said the Petitioner received a 60-70 percent Disabled Veteran's exemption; however, received an upgrade to 100 percent Disabled Veteran in August of 2008. She said the letter from the Veteran's Affairs stated that would be retroactive to July 1, 2007, but the Petitioner did not have that information until after the June 15th filing deadline. She said \$11,000 of assessed value had been used on personal property and the Petitioner applied to use the remaining \$11,300 on real property.

On behalf of the Petitioner, David Szabo, was sworn in by Deputy Clerk Jaime Deller. Mr. Szabo asked when the renewal cards were mailed. Ms. Diezel replied the cards were mailed in April 2008, but in 2009 would be mailed in March.

With regard to Parcel No. 152-142-19, 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 exemption status on Parcel No. 152-142-19 be reinstated for fiscal year 2008/09, pursuant to NRS 361.090.

**09-74E      PARCEL NO. 502-145-01 – LUNA, ANGEL GARCIA –  
HEARING NO. 09-0064E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 5198 Nanook Ct., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Ivy Diezel, Department System Support Analyst, previously sworn, said the Petitioner applied for 100 percent disabled status, but per the Department of Veteran Affairs only qualified for 80 percent. Ms. Diezel said the Petitioner received the qualification in June 2008; after the June 15th deadline. She said she spoke to the Petitioner who understood the exemption should have been for 80 percent and noted the Petitioner was currently undergoing tests to receive the 100 percent status. Ms. Diezel stated he received the Veteran's exemption of \$2,260 assessed value which was applied to personal property. She said when the Petitioner was upgraded to 80 percent Disabled Veteran status he became eligible for \$17,850 in assessed value exemption and requested the additional \$15,890 of assessed value be applied to real property. She said the issue was a late filing to upgrade.

The Petitioner was not present.

With regard to Parcel No. 502-145-01, 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 exemption status on Parcel No. 502-145-01 be reinstated for fiscal year 2008/09, pursuant to NRS 361.090.

**09-75E      PARCEL NO. 514-251-07 – POWELL, MARGARET H –  
HEARING NO. 09-0068E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 4335 Desert Hills Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Ivy Diezel, Department System Support Analyst, previously sworn, stated the Petitioner was receiving the surviving spouse of a Disabled Veteran's exemption and noted the disability was upgraded in October 2008 and made retroactive, but the Petitioner did not file for the affidavit by June 15th. She said \$1,130 of assessed value had been used on personal property and the Petitioner requested the balance of \$11,300 be applied to real property.

On behalf of the Petitioner, Margaret Powell, was sworn in by Deputy Clerk Jaime Dellera. Ms. Powell thanked the Board for reinstating the exemption.

With regard to Parcel No. 514-251-07, 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 exemption status on Parcel No. 514-251-07 be reinstated for fiscal year 2008/09, pursuant to NRS 361.090.

**09-76E      PARCEL NO. 518-225-13 – ROSS, JUDITH J – HEARING NO. 09-0070E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 4885 Crestside Dr., 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.

On behalf of the Assessor, Ivy Diezel, Department System Support Analyst, previously sworn, stated this was a surviving spouse 100 percent Disabled Veteran exemption. She said the application was approved by the Department of Veteran's Affairs in September 2008 and was made retroactive to December 27, 2007.

On behalf of the Petitioner, Judith Ross, was sworn in by Deputy Clerk Jaime Dellera. Ms. Ross explained there was a clerical error because the Veteran's Administration awarded the status back to the date of her husband's death which was January 27, 2007. She explained she missed the deadline because the Veteran's Administration did not issue the documentation in a timely manner.

With regard to Parcel No. 518-225-13, 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 exemption status on Parcel No. 518-225-13 be granted for fiscal year 2008/09, pursuant to NRS 361.080.

**CONSOLIDATION OF HEARINGS**

Based on "the Petitioner's could not use the exemption at the Department of Motor Vehicles and requested the exemption be applied to their real property" as the Assessor's Office stated reason for consolidation, on motion by Member Woodland, seconded by Member Green, which motion duly carried, Chairman Covert ordered that the following parcels be consolidated:

<b>APN</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
021-295-14	CATALANO, WILLIAM E	09-0019E08
030-081-29	GOODWIN, JOHN F AND LINDA C	09-0024E08
039-503-07	ZIELINSKI, STEVEN C	09-0032E08
090-213-09	BRIDGMAN, GENE	09-0046E08

On behalf of the Assessor, Ivy Diezel, Department System Support Analyst, previously sworn, explained the parcels to be consolidated were similar. She indicated they all qualified for exemptions; however, found they could not use the exemption at the Department of Motor Vehicles and requested the exemption be applied to their real property.

Please see 09-77E through 09-80E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

**09-77E      PARCEL NO. 021-295-14 – CATALANO, WILLIAM E –**  
**HEARING NO. 09-0019E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 2719 Chavez Dr. 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 Petitioner, William Catalano, was sworn in by Deputy Clerk Jamie Deller. Mr. Catalano explained he filed the renewal card late because the

Department of Motor Vehicles indicated he could not use his Veteran's exemption since the car was in his wife's name.

With regard to Parcel No. 021-295-14, 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 exemption status on Parcel No. 021-295-14 be reinstated for fiscal year 2008/09, pursuant to NRS 361.090.

**09-78E      PARCEL NO. 030-081-29 – GOODWIN, JOHN F AND LINDA C – HEARING NO. 09-0024E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 2933 Waterfield Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Ivy Diezel, Department System Support Analyst, previously sworn, indicated since the Petitioner was able to use a portion on personal property this would be a split.

The Petitioner was not present.

With regard to Parcel No. 030-081-29, 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 exemption status on Parcel No. 030-081-29 be reinstated for fiscal year 2008/09, pursuant to NRS 361.090.

**09-79E      PARCEL NO. 039-503-07 – ZIELINSKI, STEVEN C – HEARING NO. 09-0032E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 1712 Rainbow Ridge Dr., 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.

The Petitioner was not present.

With regard to Parcel No. 039-503-07, 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 exemption status on Parcel No. 039-503-07 be reinstated for fiscal year 2008/09, pursuant to NRS 361.090.

**09-80E      PARCEL NO. 090-213-09 – BRIDGMAN, GENE – HEARING NO. 09-0046E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 7602 Crystal Stars Dr., 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 Petitioner, Gene Bridgman, was sworn in by Deputy Clerk Jaime Deller. Mr. Bridgman stated every year he had been granted a Veteran's exemption and used it toward his automobiles. He explained when he received his renewal card he planned on moving out of state; however, because the move had taken longer than expected he missed the filing deadline.

On behalf of the Assessor, Ivy Diezel, Department System Support Analyst, previously sworn, explained a citizen had to be a bono fide resident of the State to receive an exemption and stated on July 1, 2008 the Petitioner was a bono fide resident.

With regard to Parcel No. 090-213-09, 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 exemption status on Parcel No. 090-213-09 be reinstated for fiscal year 2008/09, pursuant to NRS 361.090.



**09-81E            PARCEL NO. 004-324-03 – MAZZELLA, DUILIO – HEARING NO. 09-0006E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 2130 White Field 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.

Exhibit II, *CORRECTED*, Assessor's Hearing Evidence Packet defining exemption appeals, 4 pages.

On behalf of the Assessor, Ivy Diezel, Department System Support Analyst, previously sworn, explained the Petitioner requested the Veteran's exemption be applied to the real property; however the Assessor's Office had already completed that request and there was some miscommunication. She said the Assessor's Office had been in contact with the Petitioner and explained the exemption had already been applied to the tax bill.

The Petitioner was not present.

With regard to Parcel No. 004-324-03, 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 exemption status on Parcel No. 004-324-03 be denied due to the fact that the exemption had already been applied.

**09-82E            PARCEL NO. 087-165-03 – HILL, CHARLES T – HEARING NO. 09-0045E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 3800 Bobolink Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Ivy Diezel, Department System Support Analyst, previously sworn, explained the Petitioner was a 100 percent disabled veteran and had used a portion for personal property. She explained he qualified for \$22,600 in assessed value and used \$6,400 on personal property. Ms. Diezel suggested the remaining \$18,000 be applied to the Petitioner's real property.

The Petitioner was not present.

With regard to Parcel No. 087-165-03, 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 exemption status on Parcel No. 087-165-03 be reinstated for fiscal year 2008/09, pursuant to NRS 361.090.

**09-83E      PARCEL NO. 570-101-11 – SALMIN, WALSEY– HEARING NO. 09-0085E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 7113 Crest Hill Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Ivy Diezel, Department System Support Analyst, previously sworn, explained the Petitioner purchased the property in October 2008 and applied for the exemption at that time, but it was past the June 15th and July 1st date-of-purchase deadlines. Ms. Diezel stated the Petitioner qualified for a 100 percent Disabled Veteran's exemption that would be applied to the 2009/10 tax roll.

Chairman Covert asked if the property was not owned by the Petitioner on June 15th could the Board grant an exemption. Herb Kaplan, Legal Counsel, explained NRS spoke on the deadlines and meeting requirements; however, the last part of the statute stated any individual who requested or missed the deadline could request relief from the County Board of Equalization (CBOE).

After discussion, it was determined that since the property was purchased and occupied prior to the end of the year, the Petitioner qualified for an exemption. However, because the property was not purchased until October 2008, the Board recommended a 75 percent reduction be applied for 2008/09.

The Petitioner was not present.

With regard to Parcel No. 570-101-11, 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 exemption status on Parcel No. 570-101-11 be granted for 75 percent for 2008/09, pursuant to NRS 361.090. It was noted the percentage was based on the fact that the Petitioner bought the home in October of 2008.

**BOARD MEMBER COMMENTS**

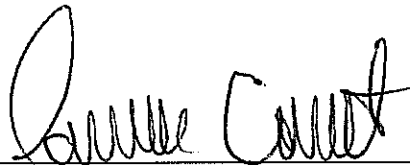
Member Green asked for clarification of the Board's schedule. Chairman Covert stated the next hearing was scheduled for February 4, 2009 in the County Commission Chambers.

**PUBLIC COMMENTS**


There was no response to the call for public comment.

\* \* \* \* \*

**2:21 p.m.** There being no further hearings or business to come before the Board, on motion by Member Green, seconded by Member Brown, which motion duly carried, the meeting was adjourned.

  
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**JAMES COVERT, Chairman**  
Washoe County Board of Equalization

ATTEST:

  
\_\_\_\_\_  
**AMY HARVEY, County Clerk**  
and Clerk of the Washoe County  
Board of Equalization

*Minutes prepared by:  
Stacy Gonzales, Deputy Clerk*