

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

MONDAY

9:00 A.M.

JANUARY 24, 2011

PRESENT:

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

Nancy Parent, Chief Deputy Clerk
Herb Kaplan, Deputy District Attorney

The Board of Equalization convened at 9:01 a.m. in the Washoe County Health Department, Rooms A and B of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Chairperson Covert called the meeting to order, the Clerk called the roll and the Board conducted the following business:

11-0001E BOARD OF EQUALIZATION ELECTION

The nomination of Member Krolick for Vice Chairperson was made by Member Woodland and seconded by Member Green.

On motion by Member Woodland, seconded by Member Brown, which motion duly carried, Member Krolick was elected as Vice Chairperson.

11-0002E SWEARING IN

Nancy Parent, Chief Deputy Clerk, swore in the following members of the Assessor's staff who would be presenting testimony for the 2011 Board of Equalization hearings: Mike Bozman, Steve Clement, Cori DelGiudice, Ivy Diezel, Ginny Dillon, Stacy Ettinger, Michael Gonzales, Ken Johns, Joe Johnson, Peter Kinne, Linda Lambert, Rigo Lopez, Paul Oliphint, Pat Regan, Chris Sarman, Ron Sauer, Jana Spoor, Dona Stafford, Mark Stafford, Howard Stockton, Ginny Sutherland, John Thompson, Gail Vice, Gary Warren, Theresa Wilkins, and Josh Wilson.

11-0003E WITHDRAWN PETITIONS

There were no withdrawals for the petitions scheduled on the day's agenda.

11-0004E REQUESTS FOR CONTINUANCE

Ivy Diezel, Department Systems Support Analyst, explained the hearing notice had been sent to an incorrect address for Hearing No. 11-0010PP, Identifier No. 2121221, Roberts Family Trust. The Petitioner had subsequently requested the hearing be rescheduled to a later date. Chairman Covert asked the Assessor's Office to reschedule the hearing on a day that was convenient to the Petitioner.

10-0005E CONSOLIDATION OF HEARINGS

Chairperson Covert indicated the Board would consolidate items as necessary when they each came up on the agenda.

CONSOLIDATION AND DISCUSSION – PARCEL NOS. 084-292-13, 084-292-14, 084-292-15 & 084-292-16 – WALIGORA, VERNON S – HEARING NOS. 11-0022, 11-0023, 11-0024 & 11-0025

On behalf of the Petitioner, Vernon S. Waligora was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Paul Oliphint, Appraiser, oriented the Board as to the location of the subject property.

Mr. Waligora read from Exhibit B regarding each of the four parcels. He noted there had been decreases of approximately 6 percent in assessed value from the previous to the current assessment year. He stated the parcels were all vacant, undeveloped, and without water rights. He noted Parcel 084-292-13 had a well that was drilled in 1987 and a pump that was installed about a year later. He related some of the history surrounding the parcels from 1978 to the current time. There were originally four partners working together to develop the four parcels, but the partners were unable to gain Washoe County approval to move the projects forward. Three of the four partners subsequently died and Mr. Waligora purchased their interests. He pointed out there had been no offers to purchase that came close to the break even point after several years of posting a *For Sale/For Lease* sign on the property.

Mr. Waligora presented two comparable parcels located on Stamp Mill Drive: Parcel Nos. 084-291-04 and 084-292-11. He read from Exhibit A. He noted the assessed value on the comparable parcels had been decreased from the previous to the current assessment year by a much larger percentage than the subject parcels.

Chairperson Covert asked the Petitioner what he was requesting. Mr. Waligora said he wanted the subject parcels to be compared to the Stamp Mill parcels and suggested it was appropriate to decrease their value by 15 percent.

Appraiser Oliphint pointed out the Stamp Mill parcels presented by the Petitioner were residential properties with no potential for commercial development. He

reviewed the comparable land sales provided by the Assessor's Office in Exhibit I. He indicated the comparables had industrial zoning, which was a less intensive classification than the commercial zoning on the subject properties. He identified adequate water for firefighting as an important aspect of the valuations. He stated the Petitioner had previously held water rights for the subject parcels. He said the subject parcels were extremely flat when compared to the parcels used for the Assessor's comparable land sales. He reviewed the analysis on page 2 of Exhibit I, which estimated the "as-is" value of the subject parcels by allowing for the cost to provide adequate water for firefighting and by projecting how a typical buyer would look at the value. He observed buyers of comparable properties tended to be interested in trucking and needed good access to the freeway. Appraiser Oliphint indicated he was comfortable with the Assessor's value of \$0.80 per square foot on the subject parcels.

Member Krolick asked if any consideration was given for the distance from a major population base. He pointed out the Assessor's comparable LS-3 was only five miles away from Sparks, whereas the subject parcels were 29 miles away. He suggested it might be difficult to attract buyers to any parcel located beyond the USA Parkway. In talking with some of the buyers, Appraiser Oliphint said the comparable industrial businesses placed value on the lack of traffic and were close to Fernley as a source of labor.

Member Green wondered if the commercial zoning of the subject parcels was a handicap when compared to industrial zoning. Appraiser Oliphint acknowledged industrial zoning would be more desirable and stated he did not believe the subject parcels had much commercial potential. Member Green asked if there was an off-ramp close to the subject parcels. Appraiser Oliphint indicated there was an interchange with fairly long exit lanes and low grades. Member Green suggested consumers would just drive into Fernley where there was already a fair amount of commercial development. He said he did not see much commercial value in the subject parcels.

Chairperson Covert asked if the subjects had any detriments to the land. Appraiser Oliphint said he was not aware of any specific detriments other than lack of elevation to place a water tank. He indicated the well on the property was probably no longer viable but it was likely that water rights were available for purchase. He reasoned the Petitioner would not have sold his previously held water rights if he had been concerned about the ability to reacquire them in the future.

Chairperson Covert wondered if there was access to all four parcels. Appraiser Oliphint stated there was access.

Mr. Waligora clarified he sold his water rights because the State required him to specify what was being done to advance the development of his project in order to keep them. He said the County had not approved the project so it could not be advanced. He had been told the Paiute Indian Tribe would fight the acquisition of new water rights.

Member Green wondered how much water would be required for an industrial development. Appraiser Oliphint estimated one-half acre foot of water per acre of land, or \$218,190 for water rights at \$15,000 per acre foot (see page 2 of Exhibit I). He said he contacted the Truckee Meadows Water Authority (TMWA) and was told they would sell Truckee River water rights for \$11,750 per acre foot.

Member Green remarked that the subject's development potential was likely somewhere in the future. He suggested a reduction in taxable value to \$0.70 per square foot. Member Woodland agreed. Member Krolick stated there were few buyers for such rural properties in spite of the freeway access.

Please see 11-0006E through 11-0009E below for the details concerning the petition, exhibits and decision related to each of the properties in the consolidated hearing.

11-0006E PARCEL NO. 084-292-13 – WALIGORA, VERNON S
– HEARING NO. 11-0022

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 34200 Cantlon Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable parcels, 4 pages.

Exhibit B: Parcel history, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

Exhibit II: Test of reasonableness, 1 page.

Vernon S. Waligora provided testimony on behalf of the Petitioner.

Paul Oliphint, Appraiser, provided testimony on behalf of the Assessor's Office.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – PARCEL NOS. 084-292-13, 084-292-14, 084-292-15 & 084-292-16 – WALIGORA, VERNON S – HEARING NOS. 11-0022, 11-0023, 11-0024 & 11-0025.

With regard to Parcel No. 084-292-13, pursuant to NRS 361.357, 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 taxable land value be reduced by \$50,373 (to \$0.70 per square foot) and the taxable improvement value be upheld, resulting in a total taxable value of \$341,968 for tax year 2011-12. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**11-0007E PARCEL NO. 084-292-14 – WALIGORA, VERNON S
– HEARING NO. 11-0023**

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land located at 34100 E Interstate 80, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable parcels, 4 pages.

Exhibit B: Parcel history, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

Exhibit II: Test of reasonableness, 1 page.

Vernon S. Waligora provided testimony on behalf of the Petitioner.

Paul Oliphint, Appraiser, provided testimony on behalf of the Assessor's Office.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – PARCEL NOS. 084-292-13, 084-292-14, 084-292-15 & 084-292-16 – WALIGORA, VERNON S – HEARING NOS. 11-0022, 11-0023, 11-0024 & 11-0025.

With regard to Parcel No. 084-292-14, pursuant to NRS 361.357, 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 taxable land value be reduced by \$13,068 (to \$0.70 per square foot), resulting in a total taxable value of \$152,460 for tax year 2011-12. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

11-0008E **PARCEL NO. 084-292-15 – WALIGORA, VERNON S**
– HEARING NO. 11-0024

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land located at 34000 E Interstate 80, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable parcels. 4 pages.

Exhibit B: Parcel history, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

Exhibit II: Test of reasonableness, 1 page.

Vernon S. Waligora provided testimony on behalf of the Petitioner.

Paul Oliphint, Appraiser, provided testimony on behalf of the Assessor's Office.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – PARCEL NOS. 084-292-13, 084-292-14, 084-292-15 & 084-292-16 – WALIGORA, VERNON S – HEARING NOS. 11-0022, 11-0023, 11-0024 & 11-0025.

With regard to Parcel No. 084-292-15, pursuant to NRS 361.357, 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 taxable land value be reduced by \$15,237 (to \$0.70 per square foot), resulting in a total taxable value of \$191,673 for tax year 2011-12. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

11-0009E **PARCEL NO. 084-292-16 – WALIGORA, VERNON S**
– HEARING NO. 11-0025

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land located at 33900 E Interstate 80, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable parcels, 4 pages.

Exhibit B: Parcel history, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

Exhibit II: Test of reasonableness, 1 page.

Vernon S. Waligora provided testimony on behalf of the Petitioner.

Paul Oliphint, Appraiser, provided testimony on behalf of the Assessor's Office.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – PARCEL NOS. 084-292-13, 084-292-14, 084-292-15 & 084-292-16 – WALIGORA, VERNON S – HEARING NOS. 11-0022, 11-0023, 11-0024 & 11-0025.

With regard to Parcel No. 084-292-16, pursuant to NRS 361.357, 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 taxable land value be reduced by \$17,810 (to \$0.70 per square foot), resulting in a total taxable value of \$201,388 for tax year 2011-12. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

11-0010E IDENTIFIER NO. 2115941 – GUERRERO, CAROLINA
– HEARING NO. 11-0015PP

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on personal property located in Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 4 pages.

On behalf of the Petitioner, Carolina Guerrero and Luis Marin were sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Mark Stafford, Senior Appraiser, indicated the appeal concerned commercial equipment for the

4 CO Cleaning Services Partnership. After speaking with the taxpayer, he found that the business had been dissolved prior to the lien date. He said it was the recommendation of the Assessor's Office that the personal property value be set to zero.

Chairperson Covert clarified with Mr. Marin that the Petitioner was in agreement with the recommendation.

With regard to Roll No. 2115941, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, it was ordered that the taxable personal property value be reduced to zero for the 2010-11 Unsecured Roll Year. The reduction was made based on the business being dissolved prior to the lien date. With this adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

11-0011E CONSOLIDATION AND DISCUSSION – IDENTIFIER NOS. 5101054 & 5101085 – DESERT OUTDOOR ADVERTISING INC – HEARING NOS. 11-0016PP & 11-0017PP

Two Petitions for Review of Assessed Valuation were received protesting the 2010-11 taxable valuations on personal property located in Washoe County, Nevada.

The following exhibits were submitted into evidence for Identifier No. 5101054, Hearing No. 11-0016PP:

Petitioner

Exhibit A: Supporting documentation, 17 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 19 pages.

The following exhibits were submitted into evidence for Identifier No. 5101085, Hearing No. 11-0017PP:

Petitioner

Exhibit A: Supporting documentation, 17 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 21 pages.

The following individuals were sworn in by Chief Deputy Clerk Nancy Parent on behalf of the Petitioner: Frank Gilmore, an attorney with the law firm of Robison, Belaustegui, Sharp & Low; Jeff Herson, a pilot and officer of the corporation; and Trevor Dom, an employee of the Sierra Air Center.

On behalf of the Assessor and having been previously sworn, Mark Stafford, Senior Appraiser, explained the hearings concerned estimated personal property accounts for the following aircraft:

Hearing No.	Identifier No.	Make & Model	Tail No.
11-0016PP	5101054	1977 Mooney M20J	201qc
11-0017PP	5101085	2006 Mooney M20TN	201qp

Mr. Gilmore presented the Petitioner’s contention that the airplanes were not subject to taxation by Washoe County. He referenced the conclusions section on page 1 of Exhibit I, where the Assessor’s Office stated the Treasurer’s Office tried to locate Tail No. 201qc (“Charlie” aircraft), and found the aircraft had been moved outside of Washoe County. He stated there was no evidence to suggest the Charlie aircraft had been in Washoe County since 2008. He said Mr. Herson and Mr. Dom could offer testimony that the Charlie aircraft had been in its domicile state of Oregon since the middle of 2008.

Chairperson Covert asked about taxation for prior years. Mr. Gilmore explained there had been three Desert Outdoor Advertising companies at one point in time – one each in California, Nevada and Oregon. The California Corporation merged with the Nevada Corporation and ceased to do business in 2003 or 2004. He said it was his understanding the airplanes had always been registered and titled under the Oregon Corporation. He referenced the FAA flight registry shown on page 5 of Exhibit A. He stated the assessment notices and tax statements were sent to the Reno office, where it was thought they were read and placed in a file rather than being passed on to the Oregon office. Mr. Gilmore said he was the registered agent for the Nevada Corporation. He received a call from the Treasurer’s Office 30 to 45 days before the current hearing, informing him they were trying to seize the airplanes for failure to pay taxes from 2007-08 forward.

Mr. Gilmore observed the Assessor’s Office relied heavily on records from *Flight Aware* (see page 4 of Exhibit I), which only covered aircraft that used registered flight plans. He explained the subject aircraft operated under Visual Flight Rules (VFR) and did not register flight plans every time the planes were flown. He indicated December 1, 2009 was the last time the Charlie aircraft had been identified at a Reno airport.

Chairperson Covert asked if taxes were paid in Oregon for the Charlie aircraft. Mr. Gilmore said he did not have written verification but could make an offer of proof indicating that to be the case. He referenced a printout for Desert Outdoor’s Nevada Corporation from the Nevada Secretary of State on page 14 of Exhibit I. He stated the Nevada Corporation did not own the airplanes and the Charlie aircraft was domiciled in Jacksonville, Oregon. He reviewed the items provided in Exhibit A, which included a printout from the Oregon Secretary of State, an e-mail between the Washoe County Treasurer’s office and Sierra Air Center concerning the Tail No. 201qp (“Papa” aircraft), and several other pages relating to the Papa aircraft. He indicated Sierra Air was the fixed base operator (FBO) that took care of the airplanes when they came to Reno. He

explained it was cheaper for Desert Outdoor to keep a tie-down with an FBO in Reno than to pay runway fees and make arrangements every time it came to Reno.

Appraiser Stafford said the accounts for the subject aircraft had been estimated for a number of years because the taxpayer neglected to return their property declarations to the Assessor's Office. He pointed out Desert Outdoor Advertising had a business presence in Reno and multiple attempts were made to contact their organization. He stated all of the available information indicated the planes were at Sierra Air, so the Assessor's Office continued to assess the aircraft. He clarified there were a lot of airplanes assessed by Washoe County that had Oregon addresses registered with the FAA. He explained the State of Oregon had a nominal registration fee but did not assess aircraft or collect taxes on them. He indicated an Oregon mailing address did not establish the situs of an aircraft. He noted he had not seen anything such as a hanger lease, tie-down report, or tax bill to suggest the subject aircraft should not have been assessed for the 2010-11 tax year.

Chairperson Covert asked if anyone had gone out and physically looked at the subject aircraft. Appraiser Stafford replied he had not done so for a while, although the Washoe County Treasurer's Office attempted to find them in the fall of 2010. He stated the Airport Authority had not renewed its leases with Sierra Air and a lot of airplanes had been relocated, most of them to Atlantic Aviation. He observed there were flight logs provided in Exhibit A with a lot of references to the Papa aircraft flying in and out of Reno, as well as a receipt for gas, and a receipt for an annual inspection done in Reno. He pointed out an email on page 13 of Exhibit I, in which Sierra Air confirmed that the aircraft were both there. He indicated the only evidence he had seen was that the plane was flying in and out of Reno, and that Desert Outdoor had a longstanding business presence in Reno. Desert Outdoor had signed for certified mail sent by the Assessor but there had been no response from them. He confirmed for Chairperson Covert that aircraft were not registered by the State each year like motor vehicles but were registered with the FAA every three years.

Mr. Gilmore acknowledged that the Papa aircraft came to Reno to transport Desert Outdoor officers and directors for business-related purposes, as demonstrated by the 2009-10 flight logs provided in Exhibit A. He stated the maximum time spent in Reno during 2009-10 was 28 days; even if a few hours on the ground was counted as a full tax day. He indicated his understanding of NRS 361 was that the Papa aircraft was considered transient, and personal property of a transient nature was not taxed.

Chairperson Covert wondered if it was true that Oregon did not tax aircraft. Mr. Gilmore confirmed they did not assess a property tax but had a registration fee. He stated the Charlie aircraft was currently sitting in Jackson County, Oregon and the Papa aircraft was in Stockton, California where it received regular maintenance. He said the flight logs would show a lot of traffic between Sacramento and Oakland, with occasional stops in Reno. He pointed out there was no evidence presented in either of the

Assessor's evidence packets to show that either of the aircraft had anything but a fleeting and transient presence in Washoe County since late 2008.

Chairperson Covert inquired about the nature of the maintenance shown in Exhibit A. Mr. Gilmore replied the information was provided to show that the aircraft was on the ground for five days because the owner wanted maintenance done by the Reno Flying Service. He referenced a one-day tie-down receipt from Atlantic Aviation that was also provided in Exhibit A. He explained that it was cheaper to pay a monthly or semi-annual tie-down fee if an aircraft was going to have a permanent presence at any FBO. He said the daily tie-down receipt was provided to show there was no reason to have a more permanent arrangement.

Chairperson Covert asked if the planes were purchased in Reno. Mr. Herson indicated they were not.

Member Krolick questioned whether there was any record of the aircraft being stored in Oregon or elsewhere. Mr. Herson clarified the Charlie aircraft was currently with a dealer in Hayward, California who was trying to sell the plane. He noted it had been there for two years, had not been flown during that time, and was not in flyable condition.

Mr. Herson indicated he had first been contacted about a seizure notice in 2008, at which time he met with "Justin" in the Assessor's Office, and provided flight logs and pilot's information. He said he was told the aircraft would be taken off the tax rolls. He stated the people in the local Desert Outdoor Office were incompetent and had not passed information on to him. Now that he was aware of the problem he was trying to rectify it.

Chairperson Covert wondered how the Assessor's Office determined that an airplane was in Nevada and taxed in Nevada at any time. Appraiser Stafford explained the Assessor's Office asked the local FBO's to provide hanger leases each year. There was typically a list showing who was renting hanger space or tie-downs at a particular FBO. He noted information was shared between various county assessors, and the FAA listings and Flight Aware were additional sources of information. Declarations were sent out to property owners saying the Assessor believed their aircraft to be located in Washoe County. If a property owner responded that an aircraft was not in Washoe County, the Assessor's Office requested a tax bill, hanger lease, or some other documentation to show that taxes were being paid in another jurisdiction.

Josh Wilson, County Assessor, said he asked Mr. Stafford to do a thorough investigation after there were local newspaper articles suggesting the Assessor was not assessing all of the aircraft in Washoe County. He suggested the simplest thing to resolve any issues surrounding the subject aircraft was for the Appellant to provide a tax bill or hanger lease from another state. He recalled the Appellant's comment that one of the aircraft had been in California for two years. He noted California was very aggressive in its taxation of aircraft, and he believed there would be a California assessment for any

aircraft located there at least 15 percent of the time. He observed there was circumstantial evidence on both sides and the Assessor was trying to get to the bottom of it.

Mr. Gilmore stated there was no evidence of any permanent tie-down at an FBO in Washoe County. He reiterated the Appellant would not pay for one-day tie-downs at Atlantic Aviation if they had a more permanent presence, but instead would pay \$80 per month to allow the aircraft to come and go on a regular basis.

Chairperson Covert asked if the Appellant had a tie-down in Oregon. Mr. Gilmore indicated there was a private hanger and storage in Grants Pass, Oregon. He noted there was no evidence the aircraft was in Washoe County and all of the circumstantial evidence showed the aircraft to be elsewhere. For example, the FAA showed it to be in Jackson County, Oregon and flight logs showed 28 days in Reno for the tax year. Chairperson Covert inquired if the Appellant owned the private hanger in Oregon. Mr. Gilmore said Desert Outdoor did not own it.

Member Green questioned whether there was a bill or receipt for the hanger in Oregon. Mr. Gilmore clarified it was not stored by an FBO but by a private individual. Chairperson Covert wondered how money changed hands. Mr. Herson said a friend of his stored the aircraft and it was only there for 30-50 days per year. Member Green asked the Appellant to show him some evidence. He pointed out they had offices in Reno. Mr. Gilmore stated there were two businesses involved, although there was some similarity between the corporate officers in Nevada and those in Oregon. He indicated the Appellant had successfully challenged the California assessment.

Member Green said he was skeptical because aircraft all across the country were dodging taxation and the Appellant had a business in Washoe County. He said he wanted to see something showing that somebody was being paid to store the aircraft. Mr. Gilmore reasoned that people moved to Nevada so they did not have to pay state income taxes. He commented that it was okay to have a plane registered in Oregon as long as what was being done was rightful and legal, and it was not in violation of any tax law. Member Krolick remarked that people were required to have a paper trail in order to claim Nevada residency. He stated the Appellant's testimony was great but evidence of where the plane was being stored was primary to their case. Mr. Gilmore observed there was no FBO in Washoe County saying that the plane had a permanent presence. He suggested the aircraft may not even be considered transient under NRS 361 because no FBO said it was in the County and the FAA said it was not in the County. He stated the testimony was evidence. Member Woodland said a friend who was not charging to store the aircraft should be able to provide some kind of a notarized letter stating how long the aircraft had been stored there. Mr. Herson agreed he could provide that.

A discussion ensued about continuation of the hearing to allow the Petitioner an opportunity to provide supporting documentation. Herb Kaplan, Legal Counsel, observed it was the Petitioner's burden to present evidence. He opined the

Board could allow the current hearing to stand and then set another date for the presentation of additional evidence without repeating all of the background.

On motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that Hearing Nos. 11-0016PP and 11-0017PP, for Identifier Nos. 5101054 and 5101085, be continued to February 24, 2011. The purpose of the continuation was to allow the Petitioners to present supplemental evidence to the Board showing that the aircraft were not stationed in Washoe County as of the lien date.

Please refer to the minutes for continued hearings that were conducted on February 24, 2011, minute item numbers 11-0709E and 11-0710E.

11-0012E PARCEL NO. 028-031-13 – TEMPLE, BRENT E
– HEARING NO. 11-0006E10

A Petition for Review of Assessed Valuation was received requesting exemption for the 2010-11 taxable valuation on land and improvements located at 435 McClure Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, Brent Temple was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Systems Support Analyst, indicated the Petitioner was qualified to receive the exemption under NRS 361.091. She noted the claim to use the exemption on real estate had been filed after the deadline of June 15, 2010.

Mr. Temple stated he had not been aware until March 2010 that he could request an exemption. Josh Wilson, County Assessor, said the Assessor's Office had no objection to the exemption being granted.

With regard to Parcel No. 028-031-13, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Woodland, which motion duly carried, it was ordered that the Petitioner be granted exemption for property taxes for tax year 2010-11, pursuant to NRS 361.091.

11-0013E PARCEL NO. 035-061-06 – HEMBREE, DAVID W
– HEARING NO. 11-0001E10

A Petition for Review of Assessed Valuation was received requesting exemption for the 2010-11 taxable valuation on land and improvements located at 4707 W Leonesio Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 3 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Systems Support Analyst, indicated the Petitioner was qualified to receive the exemption under NRS 361.091. She noted the claim to use the exemption on real estate had been filed after the deadline of June 15, 2010.

With regard to Parcel No. 035-061-06, 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 granted exemption for property taxes for tax year 2010-11, pursuant to NRS 361.091.

11-0014E PARCEL NO. 516-341-06 – RYAN, ALFRED W JR
– HEARING NO. 11-0002E10

A Petition for Review of Assessed Valuation was received requesting exemption for the 2010-11 taxable valuation on land and improvements located at 5517 Ebbetts Pass Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Systems Support Analyst, indicated the Petitioner was qualified to receive the exemption

under NRS 361.090. She noted the claim to use the exemption on real estate had been filed after the deadline of June 15, 2010.

With regard to Parcel No. 516-341-06, 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 for property taxes for tax year 2010-11, pursuant to NRS 361.090.

11-0015E PARCEL NO. 016-485-13 – GEARHART, STUART W
– HEARING NO. 11-0004E10

A Petition for Review of Assessed Valuation was received requesting exemption for the 2010-11 taxable valuation on land and improvements located at 14675 Chamy Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 3 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Systems Support Analyst, indicated the Petitioner was qualified to receive the exemption under NRS 361.080 and 361.085. She noted the claim to use the exemption on real estate had been filed after the deadline of June 15, 2010.

With regard to Parcel No. 016-485-13, 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 granted exemption for property taxes for tax year 2010-11, pursuant to NRS 361.080 and 361.085.

11-0016E PARCEL NO. 204-561-03 – TEESE, TYLER J
– HEARING NO. 11-0007E10

A Petition for Review of Assessed Valuation was received requesting exemption for the 2010-11 taxable valuation on land and improvements located at 5998 Promontory Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Systems Support Analyst, indicated the Petitioner was qualified to receive the exemption under NRS 361.090. She noted the claim to use the exemption on real estate had been filed after the deadline of June 15, 2010.

With regard to Parcel No. 204-561-03, 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 for property taxes for tax year 2010-11, pursuant to NRS 361.090.

11-0017E PARCEL NO. 049-030-27 – VASQUEZ, MARY E
– HEARING NO. 11-0008E10

A Petition for Review of Assessed Valuation was received requesting exemption for the 2010-11 taxable valuation on land and improvements located at 16400 Logan Meadow Ln, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Systems Support Analyst, indicated the Petitioner was qualified to receive the exemption under NRS 361.080. She noted the claim to use the exemption on real estate had been filed after the deadline of June 15, 2010.

With regard to Parcel No. 049-030-27, 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 for property taxes for tax year 2010-11, pursuant to NRS 361.080.

11-0018E PARCEL NO. 524-041-01 – JENSEN, ORLO R
– HEARING NO. 11-0009E10

A Petition for Review of Assessed Valuation was received requesting exemption for the 2010-11 taxable valuation on land and improvements located at 3140 Rama Ct, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 3 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Systems Support Analyst, indicated the Petitioner was qualified to receive the exemption under NRS 361.091. She noted the claim to use a portion of the exemption on real estate had been filed after the deadline of June 15, 2010 and a portion of the exemption had already been used on personal property.

With regard to Parcel No. 524-041-01, 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 the remaining portion of his exemption in the amount of \$12,180 in assessed value on property taxes for tax year 2010-11, pursuant to NRS 361.091.

11-0009E PARCEL NOS. 046-190-06, 046-190-07, 046-190-10, 046-190-11,
046-190-12, 046-190-14, 046-190-16 & 046-190-17
– GOURLEY FAMILY LIVING TRUST
– HEARING NOS. 11-0018R10A THROUGH 11-0018R10H

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 195 Keaton Ct, 215 Keaton Ct, 0 Buster Keaton Dr, 625 Buster Keaton Dr, 175 Keaton Ct, and 0 Joy Lake Rd, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 4 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Pete Kinne, Appraiser, oriented the Board as to the location of the subject properties. He explained the subject parcels had been rezoned to increase their density, which would allow them to be split into one-acre parcels. After receiving notice of the new taxable values, the Petitioner informed the Assessor's Office that the Health Department only allowed one septic system per five acres. The parcels therefore could not realize their full development potential until a sewer line was constructed, which was likely to be many years in the future. Appraiser Kinne said it was the recommendation of the Assessor's Office to reduce the taxable land values for the 2010-11 tax year, according to the spreadsheet provided on page 2 of Exhibit I. He stated the owner was in agreement with the recommendation.

Chairperson Covert disclosed that he lived in the area of the subject properties. He said he was not personally in agreement with the activities of the Gourleys, although he did not disagree with the recommendation of the Assessor's Office. Herb Kaplan, Legal Counsel, indicated the Chairman should recuse himself if he felt he could not make an unbiased decision. Chairperson Covert did not recuse himself.

With regard to the parcels listed below, pursuant to NRS 361.356, 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 taxable land values be reduced as shown below and the taxable improvement values be upheld for tax year 2010-11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable values do not exceed full cash values.

Hearing No.	Assessor's Parcel No.	Taxable Improvement Value	Reduced Taxable Land Value	Resulting Total Taxable Value (2010-11)
11-0018R10A	046-190-06	0	150,000	150,000
11-0018R10B	046-190-07	0	150,000	150,000
11-0018R10C	046-190-10	0	100,000	100,000
11-0018R10D	046-190-11	0	100,000	100,000
11-0018R10E	046-190-12	4,823	100,000	104,823
11-0018R10F	046-190-14	0	100,000	100,000
11-0018R10G	046-190-16	6,358	150,000	156,358
11-0018R10H	046-190-17	0	150,000	150,000

11-0020E PARCEL NO. 055-041-17 – PITTS FAMILY TRUST
– HEARING NO. 11-0030A

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 4775 Franktown Rd, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 28 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Howard Stockton, Appraiser, oriented the Board as to the location of the subject property. He discussed the recommendation of the Assessor's Office to reduce the taxable land value, as shown on page 2 of Exhibit 1. He corrected a clerical error in which the subject's taxable improvement value should have been shown as \$24,630 on page 2 of Exhibit I.

With regard to Parcel No. 055-041-17, pursuant to NRS 361.227 (2a), 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 taxable land value be reduced to \$150,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$174,630 for tax year 2011-12. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

11-0021E PARCEL NO. 055-041-18 – PITTS FAMILY TRUST
– HEARING NO. 11-0030B

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 4765 Franktown Rd, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 28 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Howard Stockton, Appraiser, oriented the Board as to the location of the subject property. He discussed the recommendation of the Assessor's Office to reduce the taxable land and improvement values, as shown on page 2 of Exhibit I. He stated the owner was in agreement with the recommendation.

With regard to Parcel No. 055-041-18, pursuant to NRS 361.227(2a), 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 taxable land value be reduced to \$150,000 and the taxable improvement value be reduced to \$845,000 (for obsolescence), resulting in a total taxable value of \$995,000 for tax year 2011-12. With those adjustments, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

11-0022E PARCEL NO. 055-210-09 – MANDALA FAMILY TRUST
– HEARING NO. 11-0031

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land located at 0 Franktown Rd, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Howard Stockton, Appraiser, oriented the Board as to the location of the subject property. He reviewed the land sales and listings provided in Exhibit I. Based on market data and the current listing price of the subject property, he recommended the Assessor's taxable values be upheld.

Chairperson Covert and Member Green noted there was a comment on the Petitioner's appeal form that the Board upheld values in 2010-11, but no other information was provided.

With regard to Parcel No. 055-210-09, pursuant to NRS 361.356, 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 Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements were valued higher than another property whose use is identical and whose location is comparable.

11-0023E PARCEL NO. 204-632-06 – KHAN, ZAHID HASAN
– HEARING NO. 11-0069

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 2332 Sapphire Ridge Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, oriented the Board as to the location of the subject property. She reviewed the comparable improved sales and analysis of land sales provided in Exhibit I. She recommended the Assessor's values be upheld.

With regard to Parcel No. 204-632-06, pursuant to NRS 361.357, 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 Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0024E PARCEL NO. 083-884-01 – SYMONDS, KATHY S
– HEARING NO. 11-0096

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 6770 Pah Rah Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter with list of comparable properties, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

No one was present to offer testimony on behalf of the Petitioner.

Having been previously sworn, County Assessor Josh Wilson oriented the Board as to the location of the subject property. He discussed the recommendation to reduce the taxable improvement value based on the recent sales price of the subject property in December 2010, as shown on page 1 of Exhibit I. He stated the Petitioner was in agreement with the recommendation.

With regard to parcel No. 083-884-01, pursuant to NRS 361.356, 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 taxable land value be upheld and the taxable improvement value be reduced to \$74,300, resulting in a total taxable value of \$99,900 for tax year 2011-12. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

11-0025E PARCEL NO. 556-071-02 – MARTINEZ, LOLA J
– HEARING NO. 11-0003

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 3975 Kettle Rock Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, oriented the Board as to the location of the subject property. She reviewed the comparable improved sales and analysis of land sales provided in Exhibit I. She recommended the Assessor's values be upheld.

With regard to Parcel No. 556-071-02, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0026E PARCEL NO. 5300640 – MCDONALD, DAVID L
– HEARING NO. 11-0014PP

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on personal property assessed in 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, 3 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Senior Appraiser Mark Stafford said the Assessor's Office had obtained verification that the aircraft had been relocated to Utah as of the lien date. He recommended the taxable value be set to zero.

With regard to Roll No. 5300640, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, it was ordered that the taxable personal property value be reduced to zero for the 2010-11 Unsecured Roll Year. The reduction was based on the aircraft having been relocated to Utah as of the lien date. With this adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

**11-0027E PARCEL NO. 5100918 – LP ADVENTURES INC
– HEARING NO. 11-0027PP**

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on personal property assessed in Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Aircraft registration and Assessor's personal property declaration, 2 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 4 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Senior Appraiser Mark Stafford said the Assessor's Office had obtained verification that the aircraft had been relocated to Arizona as of the lien date. He recommended the taxable value be set to zero.

With regard to Roll No. 5100918, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, it was ordered that the taxable personal property value be reduced to zero for the 2010-11 Unsecured Roll Year. The reduction was based on the aircraft having been relocated to Arizona as of the lien date. With this adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

**11-0028E PARCEL NO. 2206375 – TOMINA, RUSSEL
– HEARING NO. 11-0028PP**

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on personal property located in Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 4 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Senior Appraiser Mark Stafford stated the taxpayer returned the personal property declaration as required by statute. The taxpayer later appealed and stated an error was made regarding the equipment reported for the business, but the Assessor's Office had received no further information. He observed the same person signed both the personal property declaration and the appeal form.

Chairperson Covert noted there was no information to specifically indicate what the error was.

With regard to Roll No. 2206375, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, it was ordered that the Assessor's taxable personal property values for the 2010-11 Unsecured Roll Year be upheld. It was found that the Petitioner failed to meet his/her burden to show that the personal property was valued incorrectly or that the total taxable value exceeded full cash value.

11-0029E PARCEL NO. 5600237 – GIBBONS, BRETT A
– HEARING NO. 11-0032PP

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on personal property located in Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 4 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Senior Appraiser Mark Stafford explained the 2009 purchase price for the Appellant's glider had included a trailer valued at \$8,000. He stated the trailer was not subject to property tax because it had registered plates with the Department of Motor Vehicles.

With regard to Roll No. 5600237, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, it was ordered that the taxable personal property value be reduced to \$13,485 for the 2010-11 Unsecured Roll Year. It was found that the 2009 purchase price included a trailer that was not subject to property tax by the County Assessor under NRS 361.067. With this adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

**11-0030E PARCEL NO. 5101166 – D’ARROW MANAGEMENT-EAST
WALKER LLC – HEARING NO. 11-0070PP**

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on personal property located in Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 181 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 5 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Senior Appraiser Mark Stafford explained a review of flight logs showed the aircraft to be located in Washoe County 71 percent of the time. He stated the Petitioner was in agreement with the recommendation of the Assessor’s Office to reduce the value, as shown in Exhibit I.

With regard to Roll No. 5101166, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, it was ordered that the taxable personal property value be reduced to \$9,230,000 for the 2010-11 Unsecured Roll Year. Based on a review of flight logs, it was found that the aircraft had an allocated value in Nevada of 71 percent. With this adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

**11-0031E PARCEL NO. 5101167 – D’ARROW MANAGEMENT - OAKMONT
CORP – HEARING NO. 11-0071PP**

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on personal property located in Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 89 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 4 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Senior Appraiser Mark Stafford explained a review of flight logs showed the aircraft to be located in Washoe County 86 percent of the time. He stated the Petitioner was in agreement with the recommendation of the Assessor's Office to reduce the value, as shown in Exhibit I.

With regard to Roll No. 5101167, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, it was ordered that the taxable personal property value be reduced to \$4,558,000 for the 2010-11 Unsecured Roll Year. Based on a review of flight logs, it was found that the aircraft had an allocated value in Nevada of 86 percent. With this adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

11-0032E ROLL CHANGE REQUESTS ON PERSONAL PROPERTY
-HEARING NOS. PP10044 THROUGH PP10061

The following exhibits were submitted into evidence:

Assessor

Exhibit I: Assessor's Request for Correction to Valuation per NRS 361.345 (1), 2 pages.

On behalf of the Assessor and having been previously sworn, Senior Appraiser Mark Stafford explained the personal property identifiers shown on page 2 of Exhibit I (Attachment A) were not in numeric order. He stated corrections to the taxable values were being recommended by the Assessor's Office for the 2010-11 tax year.

With regard to the hearing numbers shown below, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable personal property values be corrected pursuant to NRS 361.345 (1), as shown below and on page 2 of Assessor's Exhibit I.

RCR No.	Identifier No.	2010-11 Corrected Taxable Personal Property Value
PP10044	2101016	1,537
PP10045	2101679	0
PP10046	2119921	0
PP10048	2190401	76,771
PP10049	2190779	1,963
PP10053	2440012	2,207,317
PP10052	2465083	0
PP10054	2480012	0
PP10055	2680315	2,437
PP10056	3105941	0

RCR No.	Identifier No.	2010-11 Corrected Taxable Personal Property Value
PP10061	3108205	0
PP10057	3204654	6,411
PP10059	5101082	0
PP10060	5300608	0
PP10058	5600397	0

11-0033E BOARD MEMBER COMMENTS

There were no Board member comments.

11-0034E PUBLIC COMMENT

There was no response to the call for public comment.

* * * * * * * * * *

12:11 p.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, Chairperson
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by
Lisa McNeill, Deputy Clerk*