

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

FRIDAY

9:00 A.M.

MARCH 4, 2011

PRESENT:

James Covert, Chairperson
Benjamin Green, Member
James Brown, Member

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

ABSENT:

John Krolick, Vice Chairperson
Linda Woodland, Member

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

11-0759E CONSIDERATION FOR REOPEN OF HEARING

On motion by Member Green, seconded by Member Brown, which motion duly carried with Members Woodland and Krolick absent, it was ordered to reopen the hearing as listed on the agenda.

11-0760E PARCEL NO. 071-120-01 – UNITED STATES GYPSUM CO – HEARING NO. 11-0224

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 215 Second Street (Highway 447), Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 3 pages.

Exhibit B: Appeal of Assessed Value documentation, 76 pages.

Exhibit C: Calculations, 2 pages.

State Department of Taxation

Exhibit I: Department of Taxation's Hearing Evidence Packet, 49 pages.

Exhibit II: Calculations, 1 page.

On behalf of the Department of Taxation and having been previously sworn, Janet Kelley, Utility Analyst, offered testimony.

Ms. Parent entered into evidence Petitioner's Exhibit C and State's Exhibit II.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, oriented the Board as to the location of the subject property. She said the subject had land that was valued by the local assessor, the improvements and personal property were valued by the State's Assessment Office and there was an exemption for pollution control. She stated at the previous hearing a motion was made based on certain figures that could not be reconciled and that was the reason for the request to reopen the hearing. Ms. Diezel stated State's Exhibit II showed the original values and emphasized the personal property value was for 2011-12. The land was not appealed during the previous hearing (\$723,400). Both the Petitioner and the State supplied their opinion of how the reductions should have been computed at the first hearing. The Petitioner came up with a total of \$15,000,000, including the land, and the State's value was \$15,000,000, before the exemption and not including the land value.

Chairman Covert inquired if the Board had the original document from the previous hearing. Ms. Diezel stated it was the original transmittal received from the State. Chairman Covert stated he thought the original motion was intended to reduce the total net property to \$15,000,000 and the issue was the Board was not clear as to how that should have been allocated. Ms. Diezel stated that was correct.

Ms. Kelly stated the issue was that the decision stated the \$15,000,000 covered land and improvements. She said what they needed was the motion to be clear on allocation of the improvements and the personal property.

Chairman Covert stated he thought it was Member Woodland's intention to not deal with the land value, and deal only with the personal property. Ms. Diezel stated she also thought that was the intention. Chairman Covert stated the total of \$22,605,823 would be after a reduction of \$7,605,823 off the existing real property.

Member Green stated he agreed with the values submitted by the Petitioner (Exhibit C) with the building value at \$9,127,763 and the personal property at \$5,287,187, for a subtotal of \$15,138,350. The exemption reduction of \$138,350 would then be applied leaving a total taxable value of \$15,000,000. He said he would rather go with that than the State's opinion of value at \$14,908,750, which did not include the land value. Chairman Covert agreed with Member Green and stated again he thought that was Member Woodland's intention with the previous motion.

Ms. Kelly suggested the Board avoid giving specific dollar amounts in the event her Excel program's rounding calculations did not come out to be the same amounts as the motion. She said to include the land, buildings and personal property, after taking of the pollution control exemptions.

Chairman Covert made a motion to uphold the land value at \$723,400, and reduce the total amount of the property to \$15 million. Herb Kaplan, Deputy District Attorney, stated he felt that motion would leave the parties in the same predicament as the previous motion. Chairman Covert withdrew his motion.

Mr. Kaplan stated the Respondent indicated that the values provided by the Petitioner may have been rounded, so the motion should not include specific numbers in specific categories, but to reduce the total value to \$15 million, including land, personal property and improvements. He advised the Board to move to reduce the value including the land, improvements and the personal property after the exemption was applied to the amount of \$15 million as set forth in Petitioner's Exhibit C.

With regard to Parcel No. 071-120-01, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairman Covert, seconded by Member Brown, which motion duly carried with Members Woodland and Krolick absent, it was ordered to reduce the value of land, improvements and personal property to \$15,000,000, per Petitioner's Exhibit C, after consideration of the exemptions, for tax year 2011-12. With that adjustment, it was found that the land, improvements and personal property are valued correctly and the total taxable value does not exceed full cash value.

11-0761E APPROVAL OF MINUTES

Nancy Parent, Chief Deputy Clerk, stated in the past when the minutes were completed a copy of all the minutes would be placed on a CD and sent to the individual Board members for review. The Board members were instructed to send any corrections to the Chair within 30 days of receipt of the minutes. After the 30-day review period Chairman Covert would sign the signature pages and return them to the Clerk's Office with any corrections.

11-0762E BOARD MEMBER COMMENTS

There were no Board member comments.

11-0763E PUBLIC COMMENTS

There were no public comments

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9:26 a.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 with Members Woodland and Krolick absent, 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
Jaime Deller, Deputy Clerk*