

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

WEDNESDAY

9:00 A.M.

FEBRUARY 8, 2017

PRESENT:

Philip Horan, Chairman
Eugenia Larmore, Vice Chairman
James Brown, Member
James Ainsworth, Member
Barbara "Bobbi" Lazzarone, Member

Nancy Parent, County Clerk
Michael Large, Deputy District Attorney
Jennifer Gustafson, Deputy District Attorney

The Board of Equalization convened at 9:00 a.m. in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Chairman Horan called the meeting to order, the Clerk called the roll and the Board conducted the following business:

17-015E PUBLIC COMMENT

There was no public comment.

17-016E SWEARING IN

Nancy Parent, County Clerk, swore in the appraisal staff.

17-017E WITHDRAWALS

There were no petitions to withdraw.

17-018E REQUESTS FOR CONTINUANCES

There were no petitions for continuance.

17-019E CONSOLIDATION OF HEARINGS

There were no hearings to consolidate.

17-020E **PARCEL NO. 050-442-02 – ASHWORTH, MARK N & BRENDA J – HEARING NO. 17-0007E16**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 3390 Lyon Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card and letter from Assessors Office, 3 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 050-442-02 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld, the taxable improvement value be upheld, and an exemption of \$7,429 be granted resulting in a total taxable value of \$95,196 for tax year 2016-17. 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.

17-021E **PARCEL NO. 025-600-08 – NORTHERN NV CHILDRENS CANCER FOUNDATION INC – HEARING NO. 17-0023E16A**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 3550 Barron Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 025-600-08, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2016-17, pursuant to NRS 361.140.

**17-022E PARCEL NO. 025-600-09 – NORTHERN NV CHILDRENS
CANCER FOUNDATION INC – HEARING NO. 17-0023E16B**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 3550 Barron Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 025-600-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2016-17, pursuant to NRS 361.140.

**17-023E PARCEL NO. 025-600-10 – NORTHERN NV CHILDRENS
CANCER FOUNDATION INC – HEARING NO. 17-0023E16C**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 3550 Barron Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 025-600-10, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2016-17, pursuant to NRS 361.140.

17-024E PARCEL NO. 033-253-07 – 4TH & LINCOLN SENIORS LLC – HEARING NO. 17-0070E16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 618 4th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one and oriented the Board as to the location of the subject property.

With regard to Parcel No. 033-253-07, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2016-17, pursuant to NRS 361.082.

17-025E **PARCEL NO. 5601010 – AMERICAN MEDFLIGHT, INC –**
HEARING NO. 17-0019P16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on personal property located at 485 S. Rock Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 5 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Personal Property 5601010 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Lazzarone, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable personal property value be reduced to \$0, resulting in a total taxable value of \$0 for tax year 2016-17. With that adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

17-026E **PARCEL NO. 2123261 – SHUMIN ZHANG –**
HEARING NO. 17-0031P16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on personal property located at 4870 Aberfeldy Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Personal Property 2123261 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Lazzarone, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable personal property value be reduced to \$308, resulting in a total taxable value of \$308 for tax year 2016-17. With that adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

17-027E PARCEL NO. 2279024 – TRINITY HOMES, INC. –
HEARING NO. 17-0075P16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on personal property located at 2135 Green Vista Drive Suite 107, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Personal Property 2279024 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Lazzarone, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable personal property value be reduced to \$0, resulting in a total taxable value of \$0 for tax year 2016-17. With that adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

17-028E PARCEL NO. 020-254-61 – BIGGEST LITTLE INVESTMENTS LP
HEARING NO. 17-0003R16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 3650 South Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 020-254-61 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$4,526,521, resulting in a total taxable value of \$10,781,000 for tax year 2016-17. 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.

17-029E PARCEL NO. 142-291-11 – JAYET, FRED & SANDRA – HEARING NO. 17-0018

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 16095 River Oaks Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 142-291-11 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by

Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$130,000, resulting in a total taxable value of \$130,000 for tax year 2017-18. 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.

17-030E PARCEL NO. 055-200-82 – MASON, DONALD M JR –
HEARING NO. 17-0022

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 7175 Pine Canyon Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 055-200-82 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$210,000, resulting in a total taxable value of \$210,000 for tax year 2017-18. 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.

17-031E PARCEL NO. 006-250-21 – K-D PROPERTIES LLC –
HEARING NO. 17-0024

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 2429 West 4th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 006-250-21 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$599,386, and the taxable improvement value be increased to \$213,733, resulting in a total taxable value of \$813,119 for tax year 2017-18. 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.

17-032E PARCEL NO. 164-411-10 – SIGSTAD TRUST, KEVIN L & LISA A
HEARING NO. 17-0034

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 5476 Reno Corporate Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supporting documentation, 2 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 164-411-10 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$298,310, and the taxable improvement value be reduced to \$731,956, resulting in a total taxable value of \$1,030,266 for tax year 2017-18. 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.

17-033E PARCEL NO. 043-030-34 – LG SOUTHWEST PAVILLION LLC – HEARING NO. 17-0043D

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 8195 South Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 043-030-34 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$2,680,010, resulting in a total taxable value of \$4,603,751 for tax year 2017-18. 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.

17-034E PARCEL NO. 048-081-18 – GARCIA TRUST, JAN P – HEARING NO. 17-0044

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 25 Sunridge Court West, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 048-081-18 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$620,000, resulting in a total taxable value of \$700,000 for tax year 2017-18. 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.

17-035E PARCEL NO. 018-300-04 – KENT, JILLIAN & KRISTOPHER – HEARING NO. 17-0047

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 1570 Kestrel Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 6 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 018-300-04 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$88,200, and the taxable improvement value be upheld, resulting in a total taxable value of \$498,477 for tax year 2017-18. 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.

17-036E **PARCEL NO. 200-600-09 – WAIALA INVESTMENT CORP –**
HEARING NO. 17-0055

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 6340 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 200-600-09 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$271,321, resulting in a total taxable value of \$463,771 for tax year 2017-18. 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.

17-037E **PARCEL NO. 200-600-10 – WAIALA INVESTMENT CORP –**
HEARING NO. 17-0056

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 6340 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 200-600-10 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$147,690, resulting in a total taxable value of \$359,820 for tax year 2017-18. 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.

**17-038E PARCEL NO. 148-304-01 – CUSHMAN FAMILY TRUST –
HEARING NO. 17-0082R16**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 4795 Callahan Ranch Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 148-304-01 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$70,931, resulting in a total taxable value of \$250,931 for tax year 2016-17. 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.

**17-039E PARCEL NO. 003-130-41 – ALTIS CARDINAL VISTA LLC –
HEARING NO. 17-0087**

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 250 Talus Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Property data, photographs and a map, 14 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 003-130-41 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$2,159,000, resulting in a total taxable value of \$2,665,000 for tax year 2017-18. 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.

17-040E PARCEL NO. 2211134 – BEK, LLC –
HEARING NO. 17-0011P16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on personal property in Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including explanation letter, Personal Property Record Cards, Annual License Amendment and NRS information sheets, 19 pages.

On behalf of the Petitioner, Eric Johnston was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Teresa Olson, Personal Property Auditor-Appraiser, oriented the Board as to the location of the subject property.

Mr. Johnston stated the business closed on November 20, 2016. He indicated the sale of inventory netted \$5,500 due to the age and condition of the equipment and furnishings. He noted none of the equipment had been upgraded or replaced since the business opened in 2006. He said much of the inventory was either given away or taken to the dump.

Chairman Horan asked what Mr. Johnston what reduction he was requesting.

Mr. Johnston replied he was requesting the assessed value of the equipment be closer to the actual value.

Appraiser Olson stated the assessment was based on the timely filing of the taxpayer's personal property declaration. She said the tax bill was issued on October 19th and the business closed on November 20th. She noted the owners liquidated the property the following week by advertising on social media and via a written notice on the business' door. She commented the equipment was sold for cash and no receipts were retained. She stated the Assessor's Office believed the sales prices did not reflect market value and she recommended the Board uphold the Assessor's taxable value.

Chairman Horan stated within the Assessor's Evidence packet there were some quotes and he asked if Appraiser Olson wanted to bring them forward.

Appraiser Olsen responded there was no statutory authority for proration, which was why it was included. She said the Nevada Attorney General's opinion No. 681 stated the Nevada Supreme Court held that the owner of personal property, which had a situs in Nevada on the date the property tax lien was attached, was liable for the entire tax even though the property was removed from the State before the actual assessment. She continued that on page 11 of the analysis it stated as long as the property had a situs in the County as of July, the Assessor had the right to demand the full amount of the tax from the owner at the time of the assessment. She noted Nevada Revised Statute 361.450 provided information regarding when a lien would be attached to a property for the tax year, which was July 1st.

Member Ainsworth asked if it the business was closed due to business failure and Mr. Johnston confirmed that was the reason.

Chairman Horan asked Counsel to address the authority of the Board to be flexible.

Deputy District Attorney Michael Large stated the Board could be flexible and had discretion to make a finding other than the Assessor's recommendation.

Chairman Horan closed the hearing.

With regard to Roll No. 2211134, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Ainsworth, it was ordered that the taxable personal property value be reduced to \$5,400, resulting in a total taxable value of \$5,400 for the 2016-17 Unsecured Roll Year. The reduction was based on liquidation. With this adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

17-041E PARCEL NO. 5300699 – JOHN J SCOTT – HEARING NO. 17-0012P16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on personal property located in Contra Costa, California.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 8 pages.

Exhibit B: Letter and supporting documentation, 7 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including Personal property card and correspondences, 22 pages.

Exhibit II: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Personal Property 5300699 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable personal property value be reduced to \$0, resulting in a total taxable value of \$0 for tax year 2016-17. With that adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

17-042E PARCEL NO. 5101259 – HUNTER, STEPHEN EARLE – HEARING NO. 17-0037P16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on personal property located at Reno-Stead Airport, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Personal Property 5101259 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable personal property value be reduced to \$0, resulting in a total taxable value of \$0 for tax year 2016-17. With that adjustment, it was found that the personal property valued correctly and the total taxable value does not exceed full cash value.

17-043E PARCEL NO. 5101258 – JOSUB LLC –
HEARING NO. 17-0076P16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on personal property located at Reno-Stead Airport, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Invoices and an email, 6 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including Personal property record card, Invoices, inquiries and NRS information, 24 pages.

Exhibit II: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Personal Property 5101258 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Larmore, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable personal property value be reduced to \$0, resulting in a total taxable value of \$0 for tax year 2016-17. With that adjustment, it was found that the personal property is valued correctly and the total taxable value does not exceed full cash value.

17-044E ROLL CHANGE REQUEST

INCREASE – Set hearing date/time for consideration and action on RCR Numbers 1634F15, 1634F16, 1635F15, 1636F16, 1637F16, 1638F16, 1639F16, 1640F16 and direction to the County Clerk to notify affect property owners.

On motion by Member Ainsworth, seconded by Member Larmore, which motion duly carried, it was ordered that the Roll Change Request Increase hearings be scheduled for February 23, 2017 and to direct the County Clerk to notify affected property owners.

003-886-01	WALKER, DANIEL B	1634F15
003-886-01	WALKER, DANIEL B	1634F16
003-886-02	DUCKETT, JENAY	1635F15
003-891-06	BRITTON, CHRISTOPHER K	1636F16
003-891-07	AKE, JAY-DEE	1637F16
003-892-07	BABU, LOKMAN	1638F16
003-892-08	MERRITT TRUST, RONALD R	1639F16
003-892-09	NICHOLS, MARK A	1640F16

17-045E BOARD MEMBER COMMENTS

Chair Horan welcomed the Board Members back and hoped all of the meetings would go smoothly.

17-046E PUBLIC COMMENT

There was no public comment.

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9:28 a.m. There being no further hearings or business to come before the Board, the meeting was adjourned.

PHILIP HORAN, Chairman
Washoe County Board of Equalization

ATTEST:

NANCY PARENT, County Clerk
and Clerk of the Washoe County
Board of Equalization

*Minutes prepared by
Doni Gassaway, Deputy Clerk*