

RESULT:	APPROVED (4-0-0)
MOVER:	Bagwell
SECONDER:	Semmens
AYES:	Block, Bagwell, Rasner, Semmens
NAYES:	None
ABSTENTIONS	None
ABSENT:	Schulz

E. FOR POSSIBLE ACTION: APPROVAL OF STIPULATION AGREEMENT FOR ARCATA HOSPITAL CORP., 3331 SOUTH CARSON STREET, APN 009-112-17. (10:09:09) – Mr. Coon presented the property, the Assessor’s Evidence, and the Appellant’s Evidence.

Assessor’s Office Recommendation: A 50 percent economic obsolesce to the 90 percent vacant retail/commercial office building at the west end of the property.

Motion: To change the assessed Value to \$667,464 pursuant to the jointly-agreed stipulation, for Arcata Hospital Corp., 3331 South Carson Street, APN 009-112.

RESULT:	APPROVED (4-0-0)
MOVER:	Bagwell
SECONDER:	Roy Semmens
AYES:	Block, Bagwell, Rasner, Semmens
NAYES:	None
ABSTENTIONS	None
ABSENT:	Schulz

F. FOR POSSIBLE ACTION: APPROVAL OF STIPULATION AGREEMENT FOR STANTON PARK DEVELOPMENT, 1885 EAST LONG STREET, APN 010-541-19. (10:11:02) – Mr. Dawley corrected the property location, an empty lot at the corner of Butti Way and Airport Road. He also presented the Appellant’s and the Assessor’s Evidence.

Assessor’s Office Recommendation: To lower the Taxable Value of the property from \$45,000 to \$10,000, for a Total Taxable Value of \$10,000.

Motion: To agree with the Assessor’s recommendation of lowering the taxable value of the property from \$45,000 to \$10,000, with a total taxable value of \$10,000, for Stanton Park Development, corner of Airport and Butti, property APN 010-541-19.

RESULT:	APPROVED (4-0-0)
MOVER:	Rasner
SECONDER:	Semmens
AYES:	Block, Bagwell, Rasner, Semmens
NAYES:	None
ABSTENTIONS	None
ABSENT:	Schulz

G. FOR POSSIBLE ACTION: APPROVAL OF STIPULATION AGREEMENT FOR CARSON CITY PLAZA, LLC, 801 SOUTH CARSON STREET, APNs 004-051-07 AND 004-068-08. (10:13:05) – Mr. Dawley presented the property, the Assessor’s Evidence, and the Appellant’s Evidence.

Assessor’s Office Recommendation: An additional 45 percent economic obsolescence on the improvements only, not on the land value, to be added to the five percent economic obsolescence already given, to bring the total economic obsolescence to 50 percent.

Motion: To reduce the axable value of Carson City Plaza, LLC, 801 South Carson Street, APNs 004-051-07 and 004-068-08 to \$3,588,030 with an assessed value of \$1,255,811 as agreed to by both parties in the stipulation agreement.

RESULT:	APPROVED (4-0-0)
MOVER:	Bagwell
SECONDER:	Semmens
AYES:	Block, Bagwell, Rasner, Semmens
NAYES:	None
ABSTENTIONS	None
ABSENT:	Schulz

H. FOR POSSIBLE ACTION: APPROVAL OF ROLL CHANGE REQUEST FOR CARSON HOME CENTER, LP; 3733, 3777 AND 3727 NORTH CARSON STREET, APNs 002-391-32, 002-391-34, AND 002-391-38. (10:15:45) – Mr. Coon noted that no appeal had been filed for this property; however, based on information provided by the Appellant, he recommended approval of the roll change request. Vice Chairperson Bagwell noted that the income loss information had not been provided.

Assessor’s Office Recommendation: Mr. Dawley requested postponement of this item, noting that the Assessor’s Office would provide the loss of income information to the Board at a later meeting.

Action: Postponed.

I. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF NIKKI METROPOULOS, 2015 GENTRY LANE, APN 010-062-39. (10:18:25) – Mr. Munn swore in the Assessor’s Office representative and noted for the record that he had received an affirmative response. Mr. Saposenik presented the property information and the Assessor’s Office evidence and recommendation, incorporated into the record. Mr. Dawley explained that the Appellant’s Comparables were built in the 1970s while her property had been built in 2006. Member Rasner was informed that no other properties were affected by the drainage.

Assessor’s Office Recommendation: Lowering the land value from \$56,000 to \$48,000 and the improvement value to remain at \$216,720 for a net taxable value of \$264,720, or \$108 per square foot.

Motion: To agree with the recommendation of the Assessor’s Office to lower the land value from \$56,000 to \$48,000, and the improvement value to remain at \$216,720 for a net taxable value of \$264,720, for 2015 Gentry Lane, APN 010-062-39.

RESULT:	APPROVED (4-0-0)
MOVER:	Rasner
SECONDER:	Semmens
AYES:	Block, Bagwell, Rasner, Semmens
NAYES:	None
ABSTENTIONS	None
ABSENT:	Schulz

(10:24:02) – Mr. Munn noted for the record that the Appellant was not present.

J. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF SNAP ON LOGISTICS COMPANY, 1880 FAIRVIEW DRIVE, APN 010-051-45. (10:24:12) – Chairperson Block noted that this item would be postponed to accommodate the presence of the appellant.

K. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF WILLIAM D. LANDRY 0402 TRUST, 3201 SOUTH CARSON STREET, APN 009-112-08. (10:24:19) – Mr. Munn swore in the Assessor’s Office members and the Appellant, noting that both parties had responded affirmatively. William Landry presented the Appellant’s Evidence, incorporated into the record, explaining that his property had “unique shortcomings”, and noted that his “evidence is not being correctly reviewed”. Mr. Landry stated that his property was “not being treated like nearby properties”, as most of the land was difficult to use. Mr. Landry also believed that his property was valued between \$260,000 and \$331,000, and that he would accept the higher value for “discussion purposes”.

(10:34:23) – Chairperson Block was informed that Mr. Landry had placed this property for sale for more than a year with the help of a realtor and for another year by owner. Mr. Munn suggested that Mr. Landry enter into evidence information he claimed was not included in the Assessor’s Evidence. Member Semmens was informed that Mr. Landry had listed the property at a “please make an offer” price, and he had hoped to receive \$331,000 for it; however, he had not received any offers. Mr. Landry also entered into evidence the following exhibits read by Vice Chairperson Bagwell: Exhibit A, a spreadsheet of property tax information for problem fiscal years 2006-2007, 2009-2010, and 2013-2014, and a map of the property. Mr. Landry believed the State had denied his appeal because of “a technicality”, which he said was evidence not presented to the State by the Assessor’s Office.

(10:45:30) – Mr. Dawley presented the property information and Assessor’s Evidence. He also read several written exchanges between his office and Mr. Landry, and cited the rules by which the property had been valued; explaining that the property Mr. Landry compared his property to was valued at \$8.5 per foot versus this property that was valued at \$4.75 per foot. He also read into the record the taxes paid for the neighboring property, which were lower than what Mr. Landry had claimed. Member Semmens did not wish to override the decision of the State that denied Mr. Landry’s Appeal, and Member Rasner pointed out that no new evidence had been provided this year. Mr. Landry noted that the information he had presented today was based on what he had received from the listing agent of the neighboring property. He also confirmed that the comparables were of vacant lots.

Assessor’s Office Recommendation: No new points of evidence have been presented in this year’s appeal.

Motion: To deny an appeal by the William D. Landry 0402 trust, 3201 South Carson Street, APN 009-112-08 based on facts presented by the Assessor’s Office.

RESULT:	DENIED (4-0-0)
MOVER:	Semmens
SECONDER:	Rasner
AYES:	Block, Bagwell, Rasner, Semmens
NAYES:	None
ABSTENTIONS	None
ABSENT:	Schulz

Chairperson Block reminded Mr. Landry that the deadline to file an appeal with the State Board of Equalization was March 10, 2014.

L. FOR POSSIBLE ACTION: NEXT MEETING DATE - FEBRUARY 18, 2014. (11:02:30) – Mr. Dawley explained that the next meeting might be long but could be the final meeting of the year.

M. PUBLIC COMMENTS (11:03:10) – None.

N. For Possible Action: ADJOURNMENT (11:03:30) – **Member Semmens moved to adjourn. The motion was seconded by Member Rasner. The meeting was adjourned at 10:56 a.m.**

The Minutes of the January 21, 2014 Carson City Board of Equalization meeting are so approved this 25th day of February, 2014.

JED BLOCK, Chair