

RESULT:	APPROVED (5-0-0)
MOVER:	Bagwell
SECONDER:	Rasner
AYES:	Block, Bagwell, Rasner, Schulz, Semmens
NAYS:	None
ABSTENTIONS	None
ABSENT:	None

D. For Possible Action: APPROVAL OF ASSESSED VALUATION OF SNAP-ON LOGISTICS COMPANY, 1880 FAIRVIEW DRIVE, APN 010-051-45.

(10:11:49) – Mr. Munn swore in the Assessor’s Office representatives, noting that the appellants were not present.

(10:12:16) – Mr. Coon introduced the property, the Assessor’s Evidence, and the Appellant’s Evidence, all of which are incorporated into the record.

(10:18:08) – MOTION: Regarding APN 010-051-45, 1880 Fairview Drive, I recommend that the vales stay as proposed by the Assessor’s Office based on the information submitted.

RESULT:	APPROVED (5-0-0)
MOVER:	Bagwell
SECONDER:	Semmens
AYES:	Block, Bagwell, Rasner, Schulz, Semmens
NAYS:	None
ABSTENTIONS	None
ABSENT:	None

E. For Possible Action: PETITION FOR REVIEW OF ASSESSED VALUATION OF EUGENE J. AND JUDITH L. LEPIRE 1977 TRUST, 5400 SOUTH CARSON STREET, APN 009-302-15.

(10:18:54) – Mr. Munn swore in the Assessor’s Office representatives and the appellants.

(10:19:30) – Judith Lepire presented the Appellant’s Evidence. She noted that the timelines and the deadlines by the Assessor’s Office were unreasonable, and that they were not given the opportunity for due process for an appeal to the State, because of a loophole favoring smaller counties.

(10:29:30) – Chairperson Block noted that any changes to eliminate loopholes in the State law or to change any dates, would be done through the State legislature.

(10:30:55) – Ms. Adams presented the property and the Assessor’s Evidence, incorporated into the record.

(10:40:45) – Mr. Dawley clarified the meeting schedules of the State Board of Equalization, and noted that they had lowered Ms. Lepire’s taxes during the last appeal. He also explained the methodology behind this tax year’s values.

(10:46:01) – Ms. Adams clarified for Vice Chairperson Bagwell that the RV park for sale the subject property was compared to was more than fifty-years-old.

(10:53:50) – Discussion ensued regarding “improved value”. Mr. Munn explained that making the “leap” between not being able to change a value in the computer and being denied due process, did not infer that due process had been violated.

(11:00:40) – Eugene Lepire introduced himself as the owner of the Comstock RV Park and noted that the buildings were old; however, he did not plan on replacing any of them. He also suggested taxing his property based on market value. Ms. Adams quoted the appropriate NRS sections noting that based on that, they could not assess property based on market without a change in Nevada’s administrative code. Mr. Dawley clarified that the Assessor’s Office would have “no problem” with lowering Mr. Lepire’s property value; however, he noted that the change would not affect his taxes.

(11:06:32) – MOTION: I move on APN 009-302-15, Comstock Mobile Home Park, “to say the taxable value is \$2,500,000 of which \$1, 947,131 is for the land, \$552,869 for the improvement, this is for this tax year only, and then the standard processes will occur for the future years”.

RESULT:	APPROVED (5-0-0)
MOVER:	Bagwell
SECONDER:	Semmens
AYES:	Block, Bagwell, Rasner, Schulz, Semmens
NAYS:	None
ABSTENTIONS	None
ABSENT:	None

F. PUBLIC COMMENTS (11:08:15) – None.

(11:08:34) – Mr. Dawley thanked the Board members for volunteering their time, adding that his office would continue to streamline the process for next year to utilize the Board’s time effectively. Chairperson Block also thanked the Assessor’s Office for their due diligence and the preparation required to present all the materials.

G. For Possible Action: ADJOURNMENT (11:09:44) – Member Semmens moved to adjourn. The motion was seconded by Member Rasner. The meeting was adjourned at 11:10 a.m.

The Minutes of the February 25, 2014 Carson City Board of Equalization meeting are respectfully submitted on the 7th day of March, 2014.

ALAN GLOVER, Clerk - Recorder

By: _____

Tamar Warren, Deputy Clerk/Recording Secretary