

CARSON CITY BOARD OF EQUALIZATION
Minutes of the February 12, 2013 Meeting
Page 1

A regular meeting of the Carson City Board of Equalization was scheduled for 10:00 a.m. on Tuesday, February 12, 2013, in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Jed Block
Vice Chairperson Lori Bagwell
Member Jill Rasner
Member Gary Schulz
Member Roy Semmens

STAFF: Dave Dawley, Assessor
Randall Munn, Chief Deputy District Attorney
Steve Walker, Chief Property Appraiser
Tim Clark, Property Appraiser
Don Coon, Property Appraiser
Tamar Warren, Deputy Clerk/Recording Secretary

NOTE: A recording of these proceedings, the board's agenda materials, and any written comments or documentation provided to the recording secretary during the meeting are public record. These materials are on file in the Clerk-Recorder's Office, and available for review during regular business hours.

A. CALL TO ORDER AND DETERMINATION OF QUORUM (10:01:10) – Chairperson Block called the meeting to order at 10:01 a.m. Roll was called and a quorum was present.

B. PUBLIC COMMENTS (10:01:58) – Chairperson Block entertained public comments; however, none were forthcoming.

C. AGENDA MANAGEMENT NOTICE. (10:02:47) – There were no modifications to the agenda.

D. FOR POSSIBLE ACTION: APPROVAL OF MINUTES JANUARY 22, 2013. (10:03:16) – Chairperson Block introduced the item. **Member Semmens moved to approve the minutes of the February 05, 2013 meeting. The motion was seconded by Member Rasner. Motion carried 5-0.**

E. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF KECHELY PROPERTIES, LLC, 904 IVY STREET, APN 001-121-13. (10:03:01) – Chairperson Block introduced the item and invited the appellant to present his evidence. Mr. Munn stated for the record that the petitioner had requested that this agenda item discussion be recorded in its entirety by a court reporter. Mr. Munn also accepted entered late material from the appellant into the record. Mr. Kechely introduced himself. He also stated that he believed he would have received “something in writing 10 days prior to this hearing”, adding that he had received a notice six days prior to the hearing, and via e-mail, and “that’s fine with me”. Mr. Kechely referred to the late material and explained that it was a copy of a request that he had sent to the Assessor’s Office, relating to the date of creation of a Standard Operating Procedure Policy, accessing real property, and suggested discussing this item first. Chairperson Block believed the Assessor’s Office could cover this item during their presentation of the Assessor’s Evidence. Mr. Kechely believed that his case hinged on “the Assessor’s Office stating in their evidence that the refund on the swimming pool for previous years would not be allowed, because no verification of the pool’s removal was conducted due to non-notification.” He also noted that the Assessor’s Office was notified in a meeting on December 14th, adding that the Assessor’s Office “couldn’t verify that the pool wasn’t there”. Mr. Kechely cited a decision by the Nevada State Board of Equalization regarding procedures, adding that the Assessor’s SOP (Standard Operating Procedure) did not meet the State Board’s criteria, and should not be accepted for valuation. He continued to cite several NRS statutes that he believe would affect this meeting’s outcome. Mr. Kechely noted that the obstacle provided by the Assessor’s Office was unacceptable. He suggested using affidavits to avoid

CARSON CITY BOARD OF EQUALIZATION

Minutes of the February 12, 2013 Meeting

Page 2

cheaters. Mr. Kechely confirmed for Member Semmens that he had not filed for a tax reassessment for the tax year 2011-2012, and that he had received an exemption for the tax year 2012-2013. Discussion ensued regarding a raised subfloor. Mr. Walker presented the Assessor's Evidence which is included into the record. He noted that there were several issues regarding the permit process, adding that they were required to keep accurate records and that they worked closely with the Building department. He explained that in the past 14 years, the Assessor's Office had these policies; however, he could not remember exactly when the policies had been added "in the policy book". He wanted to adhere to all policies in order to treat all appellants the same way. Mr. Munn reminded the Board that their jurisdiction was for the 2013 - 2014 tax year, and any previous year issues could only be changed by the Board of Supervisors. Mr. Dawley noted that they wished to treat everyone equally and that was why all the appraisers followed the same, consistent procedures. Member Semmens received clarification that the appellant was to receive a \$21,257 reduction for the back years. Mr. Kechely reiterated his question of whether this policy was consistent with other counties and throughout the State. He also stressed that his issue was that the NRSs did not specify the method of notice. Mr. Munn noted that should the appellant appeal to the State Board of Equalization, the latter would rely on "how much you've done here". Mr. Dawley commented that they were looking for guidance from the Board, adding that whatever today's outcome, they would need to document it and offer it to others. Member Schulz received confirmation that Mr. Kechely was aware of the permitting process to fill up the pool, however, he had chosen to forgo it. Vice Chairperson Bagwell wished to correct a typographical error in the Assessor's evidence. Chairperson Block informed the appellant that they could only vote on the 2013-2014 tax year, and encouraged him to take the other years to the Board of Supervisors' meeting. **Vice Chairperson Bagwell moved to adjust the assessed value as follows: land \$14,700; improvements \$22,436, for a total assessed value of \$37,136, "which adjusts for the slab and the swimming pool", for property located on 904 Ivy Street, APN 001-121-13, for fiscal years of 2013-2014, "which is the jurisdiction of this Board". The motion was seconded by Member Schulz. Motion carried 5-0. Chairperson Block thanked Mr. Kechely for coming and wished him the best in working with the Board of Supervisors, and suggested he work closely with Mr. Dawley, especially if he wished to appear before the State Board of Equalization.**

F. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF JIANGSON DUKE, LLC, 3456 NORTH CARSON STREET, APN 007-462-02. (10:55:50) – Chairperson Block introduced the item, and noted that the appellant was not present. Mr. Coon gave background and presented the Assessor's Evidence, which is incorporated into the record. He also noted that they had gone beyond their office policy to provide the appellants with reasonable valuations, as they had valued the property lower than other similar properties. He noted that they were looking for guidance from this Board. In response to Vice Chairperson Bagwell's question, it was noted that the new roof was for the Gold's Gym portion of the building only. Discussion ensued, and Chairperson Block entertained a motion. **Member Schulz moved to accept the Assessor's recommendation for the fiscal year 2013-2014, that the property's taxable value be at \$2,899,526 for the land, and \$4,150,017 for improvements, for a total of \$7,049,543 for property located at 3456 Carson Street, APN 007-462-02. The motion was seconded by Member Semmens.** Discussion ensued regarding the condition of the property and its state of distress. Mr. Dawley cited several examples of appeals that received additional reductions from the State Board of Equalization. **The motion carried 4-1-0, with Vice Chairperson Bagwell voting "no".**

G. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF CALIFORNIA AVIV TWO, LLC, 200 KOONTZ LANE, APN 009-123-04. (11:14:01) – Chairperson Block introduced the item. Mr. Clark noted that the appellant was not going to be present. He also gave background on the property and stated that the appeal was received without the correct agent authorization form. Mr. Clark provided the appropriate NRS and NAC citations and recommended the denial of the appeal. The Assessor's Office clarified that they do work with authorized agents to represent their clients efficiently. **Vice Chairperson Bagwell moved to deny the appeal for California AVIV, located at 200 KOONTZ LANE, APN 009-123-04, "due to lack of following procedure and forms". The motion**

CARSON CITY BOARD OF EQUALIZATION
Minutes of the February 12, 2013 Meeting
Page 3

was seconded by Member Semmens. Motion carried 5-0.

H. FOR POSSIBLE ACTION: PETITION FOR REVIEW OF ASSESSED VALUATION OF CARSON HEALTH CARE, LLC, 3050 NORTH ORMSBY BOULEVARD, APN 007-333-23. (11:20:35) – Chairperson Block introduced the item and noted that the appellant was not present. He also noted that the issues for this item were similar to those in item G, and represented by the same agent who had not provided the correct agent authorization forms. Mr. Clark recommended denying the hearing of the appeal. **Vice Chairperson Bagwell moved to deny the appeal for Carson Health Care, LLC, located at 3050 North Ormsby Boulevard, APN 007-333-23, “due to lack of completion of appropriate forms”.** The motion was seconded by Member Schulz. Motion carried 5-0.

I. FOR POSSIBLE ACTION: NEXT MEETING DATE – FEBRUARY 19, 2013. (11:22:24) – Chairperson Block introduced the item. Mr. Dawley announced that the next meeting of the Carson City Board of Equalization would be held on Tuesday, February 19, 2013, at 10 a.m.

J. PUBLIC COMMENTS (11:22:45) – Chairperson Block entertained public comments; however, none were forthcoming.

K. ACTION ON ADJOURNMENT (11:22:55) – **Member Semmens moved to adjourn. The motion was seconded by Vice Chairperson Bagwell. The meeting was adjourned at 11:23 a.m.**

The Minutes of the February 12, 2013 Carson City Board of Equalization meeting are so approved this 26th day of February, 2013.

JED BLOCK, Chair