

CARSON CITY BOARD OF EQUALIZATION

Minutes of the January 23, 2007 Meeting

Page 1

A regular meeting of the Carson City Board of Equalization was scheduled for 10:00 a.m. on Tuesday, January 23, 2007 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Ronald Allen
Marilyn Koschella
Mary Sanada
Roy Semmens

STAFF: Alan Glover, Clerk-Recorder
David Dawley, Assessor
Steve Walker, Chief Property Appraiser
Kimberly Adams, Property Appraiser
Heather Mandel, Property Appraiser
Tim Clark, Property Appraiser
Melanie Bruketta, Chief Deputy District Attorney
Kathleen King, 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, on file in the Clerk-Recorder's Office. These materials are available for review during regular business hours.

A. CALL TO ORDER AND DETERMINATION OF QUORUM (10:01:36) - Chairperson Allen called the meeting to order at 10:01 a.m. Roll was called; a quorum was present. Member Lewis was absent.

B. ANNUAL SWEARING IN OF BOARD MEMBERS (10:02:10) - Mr. Glover administered the Oath of Office to the board members.

C. CARSON CITY BOARD OF EQUALIZATION MEMBER ORIENTATION (10:04:00) - State of Nevada Department of Taxation Division of Assessment Standards Chief Terry Rubald introduced herself for the record and provided background information on the Division of Assessment Standards. She provided an overview of the 2007 County Board of Equalization Hearing Guidelines, and distributed other informational materials to the board members. She narrated a PowerPoint presentation regarding the purview and responsibilities of the board. Chairperson Allen entertained questions or comments and, when none were forthcoming, thanked Ms. Rubald for her presentation.

(10:48:46) Ms. Bruketta introduced herself for the record, and provided an overview of the applicable provisions of the Nevada Open Meeting Law. She cautioned the board members against serial communications. She entertained questions and, when none were forthcoming, directed the board members to the Attorney General's website for a current copy of the Open Meeting Law. Chairperson Allen thanked Ms. Bruketta for her presentation.

CARSON CITY BOARD OF EQUALIZATION

Minutes of the January 23, 2007 Meeting

Page 2

D. DISCUSSION AND POSSIBLE ACTION ON ASSESSOR'S RECOMMENDED CORRECTIONS TO THE CARSON CITY TAX ROLL

D-1. APN 009-125-19, 4201 SOUTH CARSON STREET (10:51:09) - Chairperson Allen introduced this item. Mr. Walker reviewed the staff report and the pertinent agenda materials. He advised of staff's recommendation to correct the valuation. He acknowledged that the subject property includes more than one business location, and discussed the standard applied to the recommended economic obsolescence. He responded to questions regarding adjacent properties and staff's recommendation. In response to an additional question, he advised that the economic obsolescence would be removed if the subject property was to be leased out. Mr. Dawley advised that he had informed Ms. Aldean there would be no need for her to attend the meeting. Chairperson Allen called for public comment and, when none was forthcoming, entertained a motion. **Member Sanada moved to accept the Assessor's recommendation of 30% obsolescence. Member Koschella seconded the motion. Motion carried 4-0.**

E. PUBLIC COMMENTS (10:57:34) - Mr. Dawley thanked the Board members for their time and service.

F. DISCUSSION AND POSSIBLE ACTION REGARDING NEXT MEETING DATE (10:59:47) - Mr. Dawley advised of the possibility of another meeting and requested to schedule it for the first Tuesday in February.

G. ACTION ON ADJOURNMENT (11:00:31) - Member Semmens moved to adjourn the meeting at 11:00 a.m. Member Sanada seconded the motion. Motion carried 4-0.

The Minutes of the January 23, 2007 Carson City Board of Equalization meeting are so approved this 13th day of February, 2007.

RONALD ALLEN, Chair