

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

THURSDAY

9:30 A.M.

FEBRUARY 16, 2006

PRESENT:

Charles Woodland, Acting Chairman

Benjamin Green, Member

Diana Pichotta, Member

Steve Snyder, Alternate

Amy Harvey, County Clerk

Nancy Parent, Chief Deputy Clerk

Steven Sparks, Administrative Chairman

Peter Simeoni, Deputy District Attorney

Ron Sauer, Senior Appraiser

Gary Warren, Senior Appraiser

The Board met pursuant to a recess taken on February 13, 2006, in the Health Department Conference Room B of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. The meeting was called to order by Vice Chairman Woodland, the Clerk called the roll, and the Board conducted the following business:

06-58E DISCUSSION AND ACTION – POSSIBLE CONSOLIDATION OF HEARINGS

Administrative Chairman Sparks said Thomas Hall was the representative for all of today's hearings. He recommended the Board ask if Mr. Hall and the Assessor were amenable to consolidating all of the hearings, and the Board should also ask each individual petitioner if they still favored consolidation. He said all of the hearings would be consolidated, then opened and continued until February 28, 2006. He said anyone with specific issues could speak at the consolidated hearing on those issues.

Thomas Hall, Attorney, addressed what had already been consolidated and what was left to consolidate. He said the Clerk had indicated the meeting room was available on February 28th, and he favored moving all hearings to the 28th. He stated he would represent everyone for the consolidated hearing, but a few Petitioners wanted to present individual issues. He said there might be a few Petitioners that would want to present their case today, but there was nothing he could do about it if he was discharged.

Administrative Chairman Sparks said, if there were anyone that wanted out of the consolidation, they would need to come to the podium and indicate they wanted to be heard individually; but none of the testimony Mr. Hall presented would be included in their hearing.

Josh Wilson, Appraiser III, said the Assessor's Office had no objections to consolidating these hearings and continuing them to February 28th. He reiterated that anyone speaking today was no longer represented by Mr. Hall, and none of the testimony given on the 28th would be applicable to today.

The following Petitioners confirmed they wanted to be represented by Mr. Hall for their hearings on February 28, 2006 for the consolidated issues, and they would present testimony on their individual issues supplementary to Mr. Halls' testimony at that time:

Hearing No.	Petitioner/Property Owner	APN
LT-0182	Barry D. & Nancy J. Brown TR	122-161-08
LT-0549A/B	John B. Jr. & Cornelia R. Clark TR	124-084-04
LT-0317	Crosbie B. Ronning et al	122-116-04
LT-0323	Grable B. Ronning	123-145-04
LT-0331	Grable B. Ronning	125-131-24
LT-0333	Grable B. Ronning TR	123-145-02
LT-0055	John Vennard	123-041-22

County Clerk Amy Harvey swore in the above Petitioners.

Les Barta, Hearing No. LT-0473, APN 125-232-24, said he wanted to be represented by Mr. Hall for his hearing on February 28th for the consolidated issues, and he would present testimony on his individual issues supplementary to Mr. Hall's testimony. He requested Panel A hear his appeal.

Administrative Chairman Sparks said Panel B would hear Mr. Barta's hearing on the 28th if he wanted to be represented by Mr. Hall.

Mr. Barta said that was his intention, but he wanted a response from Panel A to his letter. Vice Chairman Woodland asked if Mr. Barta wanted Mr. Hall to represent him on February 28th. Mr. Barta agreed he did. Vice Chairman Woodland indicated nothing would be done about Mr. Barta's request regarding Panel A at this time. Mr. Barta objected that he was being asked to give up his request. Vice Chairman Woodland said it could possibly be considered at another time, but he could not grant his request. Mr. Barta restated his request to be represented by Mr. Hall and to present his individual issues.

Mr. Clark, Hearings Nos. LT-0549A/B, stated he would not be available on February 28th, and he asked if he could he submit his evidence in writing. Vice Chairman Woodland confirmed he could.

The Chairman closed the hearing.

On motion by Member Snyder, seconded by Member Green, which motion duly carried, it was ordered that the following hearings represented by Mr. Hall be consolidated.

On motion by Member Snyder, seconded by Member Green, which motion duly carried, it was ordered that the following hearings represented by Mr. Hall be opened and continued until February 28, 2006 at 8:30 a.m.:

Hearing No.	Petitioner/Property Owner	APN
LT-0182	BROWN, BARRY D & NANCY J TR	122-161-08
LT-0416A	859 LAKESHORE ASSOCIATES INC	122-181-24 (2005 SUPP)
LT-0416B	859 LAKESHORE ASSOCIATES INC	122-181-24
LT-0417	859 LAKESHORE ASSOCIATES INC	122-181-38
LT-0187	ABDALLA, MICHAEL W TR	122-530-21
LT-0467	AKERS, WILLARD D & ELFRIEDE	125-223-15
LT-0262	ALEXANDER, MICHAEL E & SANDRA L TR	130-211-24
LT-0228	ANDERSON, DONALD K & LORETTA S TR	126-301-08
LT-0093	ANNESE, DEBRA D & THOMAS J	125-231-18
LT-0200	ANSEL, BARBARA TR	128-241-06
LT-0159	ANTINORI, RONALD R & SUSAN M	130-241-26
LT-0383	ARCHER, MICHAEL E & GAYLE L TR	131-121-09
LT-0179	BALDWIN, JOHN S & LOREY M TR	126-450-08
LT-0015	BALESTRIERI, KENNETH M & JENNIFER L TR	122-181-49
LT-0412	BALLANTYNE, IAN D ETAL	128-052-16
LT-0030	BARRIE, FRED P & MARGARET S TR	127-073-09
LT-0473	BARTA, LESLIE P	125-232-24
LT-0422A	BEHNKE, JAMES R & DEENA G	131-223-06
LT-0422B	BEHNKE, JAMES R & DEENA G	131-223-06
LT-0415	BEHRENS, SCOTT R & NORA B	130-204-11
LT-0277	BISHOP, RUSSELL S & MARY M TR	130-312-13
LT-0144	BLACKMAN, NANCY	128-243-07
LT-0464	BLOCK, TRENT D	132-192-08
LT-0120	BOHN, ROBERT H & GAY M	126-082-14
LT-0019	BOOTH, WILLIAM W TR	131-234-27
LT-0089	BRIDGES, ROBERT L TR	122-181-34
LT-0387	BRIEN, SIEGFRIED	126-082-49
LT-0115	BROSNAN, LEONARD A & BARBARA TR	125-251-13
LT-0186	BROWDER, BRIAN D	122-460-11
LT-0137	BROWN, W DAVID & LINDA J TR	123-271-15
LT-0233	CALDER, JAMES D & JUDY	131-211-10
LT-0100	CANCILLA, MAXINE C TR	129-270-17
LT-0181	CARDILLO, EUGENE & LINDA TR	122-116-09
LT-0263	CARROLL, JAMES V & ANDREA B	131-012-04
LT-0380	CHILDS, DONALD W & FLORA M TR	131-011-04
LT-0180	CHOWVILLA LLC	131-224-11
LT-0549A	CLARK, JOHN B JR & CORNELIA R TR	124-084-04
LT-0549B	CLARK, JOHN B JR & CORNELIA R TR	124-084-04

Hearing No.	Petitioner/Property Owner	APN
LT-0149	CLARK, WILLIAM S & POLLY L TR	122-080-02
LT-0072	COMMERFORD, WILLIAM D TR	129-650-32
LT-0232	COOK, STUART A ETAL	131-013-04
LT-0284	CROOM, GEORGE E JR & SHARON M TR	122-181-61
LT-0189	CUMMINGS, STEFAN & MURIEL J	124-081-14
LT-0202	DALEKE, RICHARD A & ELLEN E TR	131-211-16
LT-0122	DAMERON, MARION R & ADELIN A TR	126-510-18
LT-0088	DI FORINO, TRISTANO C ETAL	131-250-30
LT-0475	DOHRMANN, WILLIAM N & BARBARA A	125-185-11
LT-0003	ELLIS, JAMES A & KAREN S TR	130-241-35
LT-0035	ENNEKING, ROBERT J & ROXANA J	125-411-11
LT-0073	ERCOLINI, LARRY W & DIANE M TR	125-174-03
LT-0040	ETHERIDGE, DAVID R & SUZANNE M TR	131-234-04
LT-0193	FINEGAN, JACK R TR	125-531-13
LT-0059	FINEMAN, MARTIN & BETTY TR	131-013-03
LT-0353	FLEIG, JACK L & LINDANN G TR	131-211-19
LT-0013	FLEMING, GEORGE R & CATHY J	125-386-04
LT-0272	FONG, DAVID G TR	125-413-08
LT-0133	FURER, ANDREW E & ELOISA B TR	122-251-12
LT-0327	FURY, JOAN A TR	124-083-03
LT-0436	GAREFFA, JOSEPH J & MARILYN L TR	132-251-36
LT-0286	GAUBERT, CLAUDE J & SANDRA P TR	122-193-30
LT-0079	GEIB, RAYMOND J & DONALEEN TR	125-541-20
LT-0068	GEREMIA BROS	130-242-03
LT-0103	GLUCKMAN, PHILIP B & GWEN B	131-224-04
LT-0289	GOFF, ROBERT E TR	122-530-31
LT-0141	GOLDBAUM, CARL J & JEANETTE TR	125-223-29
LT-0274	GOTTESMAN, CHARLES E & JOANNE M TR	127-073-08
LT-0025	GREGORY, CRAIG A & KATHRYN H TR	125-491-12
LT-0224	GRIGGS, FORREST C & KATHRYN TR	130-162-11
LT-0167	GUNNING, BRIAN & JUDY W	125-231-03
LT-0017	HARRIES, DAVID G & KATHLEEN M	122-135-21
LT-0465	HARRIS, RICHARD V & TRINA B TR	131-250-21
LT-0495	HARRIS, THEODORE G & MARY LOU	131-011-06
LT-0215	HESS, MICHAEL & SHANNON	122-135-01
LT-0052	HIGGINS, LARRY D & DIANE H TR	125-491-05
LT-0335A	HILL, OWEN A & GAIL F	125-541-19
LT-0036	HIPWELL, CINDY TR	125-155-09
LT-0063	HIRSCHBEK, JOHN L & PATRICIA J	122-051-07
LT-0190	HO, BYRON K & KAREN TR	124-800-01
LT-0381	HOLDERER, GAYLE	131-012-22
LT-0446	HOLLAND, MICHAEL M & KATHERINE C	125-156-04
LT-0421	HUBBARD, JOHN R & MARY A TR	131-250-07
LT-0227	INGEMANSON, LARRY D & MARYANNE B TR	130-241-21
LT-0438A	ISAACSON, JOHN L & ANNE H TR	125-531-15
LT-0438B	ISAACSON, JOHN L & ANNE H TR	125-531-15
LT-0172	JAZZ 2000 LLC	122-100-18
LT-0096	JED, STUART A & VIRGINIA G TR	126-083-31

Hearing No.	Petitioner/Property Owner	APN
LT-0125	JOHNSTON, EVERETT H TR ETAL	129-390-09
LT-0373	JOSEPH, ANTHONY B & ANNE M	126-261-08
LT-0377	JSM FAMILY TRUST	130-202-01
LT-0004	JUMPER, RANDY A TR	126-293-09
LT-0281	KAPLAN, DONALD TR ETAL	122-052-02
LT-0401	KEIL, BEVERLY R & RICHARD D	125-051-09
LT-0014	KETRON, RUSSELL W & KATHLEEN E TR	125-221-01
LT-0425	KNOLLWOOD LLC	130-241-04
LT-0126	KOMITO, BRUCE & MIMI	130-162-17
LT-0124	KOMITO, BRUCE & MIMI	127-362-12
LT-0075	KRAUSEN, ALAN J & COLLEEN M	125-361-10
LT-0011	KRAUTSACK, RICHARD G & ALICE L TR ETAL	123-272-12
LT-0121	KRUITBOSCH, LAMAR J	126-142-08
LT-0508	KULMER, MORRIS H ETAL TR	130-230-17
LT-0219	LAHEY, THOMAS M TR	125-151-03
LT-0091	LAMERANER, JOSEPH & ANNEMARIE TR	122-215-11
LT-0419	LAW, ALLEN K & CARLA R	122-214-10
LT-0194	LEVY, PAUL TR	126-241-01
LT-0016	LEWANDOWSKI, EDWARD V & THERESA A TR	131-430-07
LT-0405	LINDEROTH, BRIAN & JUDITH A	125-820-01
LT-0169	LIPPERT, JOHN A & STACY L TR	131-222-03
LT-0045	LOVE, ROBERT G & SUZANNE TR	122-195-05
LT-0280	LOWE, TODD A & JANET H TR	122-162-09
LT-0146	LYLE, DAVID & JEAN	131-140-29
LT-0371	MAGUIRE, FRANK C ETAL	125-482-36
LT-0409	MAGUIRE, FRANK C ETAL	125-134-04
LT-0372	MAGUIRE, FRANK C JR ETAL	125-523-04
LT-0256	MARVIN, CHARLES F & CARRIE C	125-431-01
LT-0226	MCAFEE, NELSON B & CHERIE TR	130-211-27
LT-0441A	MCCABE, MICHAEL A & JOYCE N TR	125-522-24
LT-0441B	MCCABE, MICHAEL A & JOYCE N TR	125-522-24
LT-0222	MCKEE, MICHAEL O & ANITA K	128-241-08
LT-0098	MCKNIGHT, JAMES P & CAROLYN F TR	127-075-15
LT-0248	MIHALKO, GEORGE R & TAYLOR H TR	122-252-04
LT-0207	MILITELLO, DAVID R & COLLEEN A	131-140-03
LT-0023	MINKLE, WILLIAM E & JILL E	130-202-17
LT-0389	MOORE, RICHARD H & VIRGINIA M TR	122-124-12
LT-0393	MORZE, FRANK J & NANCY L	122-194-01
LT-0460	MOSS, WILLIAM W TR ETAL	126-292-27
LT-0160	MURPHY, JAYNE	131-231-04
LT-0427	NELSON, KATHY A TR	130-241-24
LT-0135	NEWELL, BARBARA M TR	122-132-18
LT-0061	NOTT, RUSSELL & MARY ANN TR	125-221-02
LT-0024	NOVAK, LANA ETAL	132-510-01
LT-0337	O`BRIEN, SUSAN	125-820-03
LT-0426	OVAGIO LLC	130-241-10
LT-0107	PALERMO, PHYLLIS & JOSEPH J	122-195-01
LT-0302	PAUL, WILFRED S TR	125-564-23

Hearing No.	Petitioner/Property Owner	APN
LT-0483A	PAVESE, ROBERT R	125-245-06
LT-0483B	PAVESE, ROBERT R	125-245-06
LT-0208	PIANCA, ROBERT A & VERNA L TR	125-156-08
LT-0069	POE, CHARLES R & ELISABETH P	125-134-17
LT-0066	POLK, JOHN E & CAROLE L TR	122-133-10
LT-0444	POWERS, LAURA M TR	126-083-46
LT-0032	PREGER, ROBERT L TR	122-162-07
LT-0486	PROPERTY SAVERS INC	125-502-10
LT-0020	REYNOLDS, CHARLES B & LINDA L TR	131-121-01
LT-0292	RITTER, MICHAEL J & SHIRLEY J TR	123-161-04
LT-0511	ROBINS, ROBERT C & LINDA D TR	122-193-36
LT-0317	RONNING, CROSBIE B ETAL	122-116-04
LT-0323	RONNING, GRABLE B	123-145-04
LT-0331	RONNING, GRABLE B	125-131-24
LT-0333	RONNING, GRABLE B TR	123-145-02
LT-0345	ROSENBAUM, DAVID S ETAL	130-163-10
LT-0245	ROSS, PATRICA L ETAL	122-080-22
LT-0051	RUSSELL, EDWARD & SUSAN B TR	125-372-15
LT-0424	SANDLER, RICHARD V TR	130-230-14
LT-0147	SCHALES, GEORGIANNA R & JACOB D TR	131-140-30
LT-0395	SCHERER, PAUL E & JOAN TR	122-201-23
LT-0009	SCHMAUDER, ARTHUR & SHERIE	125-463-02
LT-0102	SCHNEIDER, GERHARD M & EVA G TR	130-201-14
LT-0221	SCHREIBER, DONALD E TR	128-041-16
LT-0275	SCHUMACHER, KERN W	130-230-16
LT-0276	SCHUMACHER, KERN W	130-230-18
LT-0164	SCHUYLER, ROB R TR	122-194-23
LT-0468	SCHWARTZ, DANIEL S & IRENE S TR	122-530-32
LT-0070	SHAHEEN, DAVID & LINDA	123-101-08
LT-0240	SIGMAN, PAUL & VIRGINIA	129-650-30
LT-0104	SIWARSKI, GLEN D ETAL	132-030-25
LT-0007	SKEIE, RICHARD A & PAMELA L	126-251-11
LT-0156	SLOAN ASSOC INC RETIRE PLAN	127-320-40
LT-0132	SLOVAK, ROBERT A	131-430-02
LT-0310	SLUCHAK, JAN & KIM A TR ETAL	130-082-27
LT-0478	SMAHLIK, MICHAEL A & DIANE L TR	125-541-21
LT-0229	SMITH, HAROLD M & LUISA	130-202-28
LT-0366	SMITH, MICHAEL D & CAROLYN J TR	125-143-04
LT-0171	SPIKE 2000 LLC	122-100-10
LT-0053	STEINBERG, PAUL	125-221-05
LT-0163	STEWART, VALARIE & DONALD H	132-251-40
LT-0278	STRALEY, DAVE B & PAMELA J TR	131-080-13
LT-0230	SUNDAHL, BARBARA D TR ETAL	130-221-18
LT-0165	SWIFT, LOCKHART M & CAROL E	125-185-18
LT-0114	TAUBERT, WILLIAM H TR	125-162-09
LT-0267	THOMAS, STANTON L TR	123-010-07
LT-0265	THREE OAKS PARTNERSHIP	122-060-06
LT-0002	TIRAS, EDWARD & NATALIE H	122-193-04

Hearing No.	Petitioner/Property Owner	APN
LT-0092	TOKLE, ROBERT D & MARY ANN TR	122-510-38
LT-0320	TROGER FIRST FAMILY LTD PTSP	122-510-03
LT-0321	TROGER FIRST FAMILY LTD PTSP	122-510-12
LT-0154	TURNER, CLAUDE C & KAREN S TR	125-134-16
LT-0184	ULLMANN, LEONARD P & WENDY S	122-212-08
LT-0055	VENNARD, JOHN TR	123-041-22
LT-0474	VERHOEVEN, HANS C & FRANCOISE TR	125-185-08
LT-0343	VIOLA, CARLO S & PATRICIA L TR	129-022-08
LT-0237	WALDMAN INVESTMENTS INC	132-231-20
LT-0234	WALDMAN INVESTMENTS INC	132-232-08
LT-0236	WALDMAN INVESTMENTS INC	132-232-09
LT-0173	WALSH, GREGORY V ETAL TR	122-100-25
LT-0174	WALSH, GREGORY V ETAL TR	122-100-26
LT-0455	WANAMAKER, JEFF	124-082-24
LT-0235	WEGENER, CURT & MINDY	125-161-21
LT-0012	WELSCH, SUZANNE C	125-564-30
LT-0099	WERTHEIMER, LESTER TR ETAL	128-241-04
LT-0155	WEST, STEVEN M ETAL TR	125-492-29
LT-0322	WILLIAMS, JOANNA N TR	122-510-49
LT-0255	WONZER, W RANDALL & CARRIE L	125-223-10
LT-0303	WOODMAN, IRENE	126-101-06
LT-0513	YESSON, GERALD G & TINA E TR	122-460-15

BOARD MEMBER COMMENTS

Mr. Hall said on February 13th, the Board consolidated 17 hearings, but no hearing date was set.

Peter Simeoni, Deputy District Attorney, confirmed there was ample time to notice those hearings for February 28th.

Member Snyder requested the 17 hearings be agendized for February 28th.

Josh Wilson, Appraiser III, said the Assessor's Office had no opposition if it were only the properties that had already been moved to consolidate.

PUBLIC COMMENTS

Gary Schmidt, Member of Panel A of the Board of Equalization, congratulated Vice Chairman Woodland on a job well done, and he stated all of the members of Panel B were performing admirably under trying circumstances. He felt all of the problems were a direct result of County Commission Chairman Larkin usurping the authorities and responsibilities rightfully placed with the Board of Equalization with his attempts to schedule and assign hearings.

Thomas Hall, Attorney, said Vice Chairman Woodland did a great job. He addressed his request for reconsideration of hearings previously held on February 9th on

some of the Petitioners he represented, which was filed with the Clerk. He stated on February 9th there was discussion on whether he had the authority to represent the Petitioners on the consolidated "C" list because of an objection by the Assessor's Office that the authorizations were not filed within 48 hours. He said the Board decided not to consolidate.

In response to Vice Chairman Woodland, Peter Simeoni, Deputy District Attorney, said Mr. Hall could make any comment he wanted during public comment, but it was not on the agenda for the Board to change a decision, make a decision, or take any action. Mr. Hall said there was an issue still open, and the Clerk should bring it forward for reconsideration by this Board.

Ernie McNeil, retired Appraiser, requested the Board give the Maddox decision the importance it deserved when the consolidated cases were heard. He said the Board should understand the issues involved and should listen to the information brought before the Board by the Assessor's Office and the Petitioners.

Member Snyder asked how an item was placed on the agenda. Mr. Simeoni replied a member, the Clerk, or anyone else would go through the Chairman. He said the Chairman would place it on the agenda if there were support by the Board and it was within the Board's jurisdiction to hear the matter.

Ted Harris, local resident, requested the issue of which panel should hear the consolidated hearing on February 28th be placed on the agenda, and he discussed his reasons for the request.

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11:18 p.m. There being no further hearings or business to come before the Board, the Board recessed until February 21, 2006 at 9:00 a.m.

CHARLES WOODLAND, Acting Chairman
Washoe County Board of Equalization

ATTEST:

AMY HARVEY, County Clerk
and Clerk of the Washoe County
Board of Equalization

*Minutes prepared by
Jan Frazzetta, Deputy Clerk*