

**BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA
PANEL B**

TUESDAY 8:30 A.M. FEBRUARY 28, 2006

AND

WEDNESDAY 11:00 A.M. MARCH 1, 2006

PRESENT:

Steve Snyder, Chairman
Charles Woodland, Vice Chairman
Diana Pichotta, Member
Philip Horan, Member
Benjamin Green, Member

Nancy Parent, Chief Deputy Clerk
Steven Sparks, Administrative Chairman
Peter Simeoni, Deputy District Attorney
Ron Sauer, Senior Appraiser

The Board met pursuant to a recess taken on February 21, 2006 in the Health Department Conference Room B, Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. The meeting was called to order by Chairman Woodland, the Clerk called the roll, and the Board conducted the following business:

Before the Board conducted any business noted on the agenda, Chairman Woodland consulted with Administrative Chair Steve Sparks and Deputy District Attorney Peter Simeoni. He then read a copy of a letter addressed to Member Steve Snyder dated February 23, 2006 that indicated Member Snyder had been appointed Chairman of Panel B by Robert M. Larkin, Chairman of the Board of County Commissioners. With this information, Member Woodland relinquished the Chair to Member Snyder and resumed his previous role as Vice Chairman.

CONSOLIDATION OF HEARINGS

All hearings were previously consolidated.

06-92E TOM HALL CONSOLIDATED HEARINGS

Petitions for Review of Assessed Valuation received from multiple property owners represented by attorney Tom Hall, protesting the taxable valuation on land and improvements on various parcels located in Incline Village and Crystal Bay, Washoe County, Nevada, were set for consideration at this time.

Josh Wilson, Appraiser, duly sworn, oriented the Board as to the location of the subject properties.

Member Pichotta stated Siegfried Brien, LT-0387 had a different owner of record from the Petitioner. Appraiser Wilson said he showed the property transferred ownership in October 2005. Based on this information, Member Woodland said the Board should not hear this petition. Mr. Hall said he had no information on this and deferred to Appraiser Wilson's information.

On motion by Member Woodland, seconded by Member Green, which motion duly carried, Chairman Snyder ordered that this petition not be heard based on the issue of ownership.

Thomas Hall, Attorney, duly sworn, said his clients wanted their property values rolled back to the year 2002/03 values. He submitted the following documents into evidence:

Exhibit 1, Hall Binder.

Exhibit A, AB 392.

Exhibit B, Douglas County Assessor's Certification of Compliance.

Exhibit C, Order dated 1/13/06, First Judicial District Court, 03-0510A.

Exhibit D, Taxpayer Bill of Rights pamphlet.

Exhibit E, 12/23/02 letter from McGowan to Department of Taxation.

Exhibit F, 05/06 Work Practices Survey.

Exhibit G, Portion of Deposition of John Faulkner dated 10/27/05.

Exhibit H, Order Granting Partial Stay 2/14/06, Supreme Court.

Exhibit I, Proposed Board of Equalization motion for today.

Exhibit J, Proposed Motion Language.

Exhibit K, Ingemansen Rebuttal Binder.

Exhibit L, Hall's Questions for Assessor.

Exhibit 2, Second Amended Memorandum of Law.

It was noted the binder given to the Clerk was not complete. Mr. Hall stated he would make sure it was complete by the end of the day.

Mr. Hall reviewed Exhibit 1 with the Board. He said he would make four points to the Board proving there was a failure to properly equalize in specific areas within Washoe County, a failure to follow statutory mandates, a failure to follow proper rules and regulations, and a failure to follow due process of law.

Mr. Hall said the Nevada Constitution required the uniform and equal rate of assessment and taxation, and the Legislature mandates the process by which regulations are created. He read NRS 360.251 and NRS 360.253 into the record.

Mr. Hall said the Legislature last year, under AB 392, clarified and amended NRS 360.250; and the "wiggler room" of the Assessor's Office was taken out.

He said the Assessor could no longer establish its own standards for appraising and reappraising land. He commented that in August 2004, the Nevada Tax Commission (NTC) came out with new regulations that affect the valuation of land and improvements.

Mr. Hall said NRS 360.250 required certification, but the Washoe County Assessor submitted an affidavit under NRS 361.310 that spoke to the Assessor diligently seeking out and assessing all of the property. He said the reason certification was so important is that it ties back into compliance with the rules and regulations required by the Nevada Constitution. He said taxpayers had a right to know what the rules are. He said he asked Washoe County Assessor Bill McGowan about the certification and was told he had never done one and would not start now.

Mr. Hall said each year the Department of Taxation examines the work practices of the various County Assessor's Offices. He noted the Assessor had not been searching out aircraft, and their procedures were deficient in this area according to the 2005/06 Work Practice Study.

Mr. Hall referenced a pending lawsuit to remove Mr. McGowan from office and said, as part of that, he had deposed John Faulkner, Chief Deputy Assessor, asking if the Washoe County Assessor had internal procedural rules. He stated Mr. Faulkner replied the Assessor's Office had the Nevada Revised Statutes, the Nevada Administrative Code, and various office policies. Mr. Hall said this was a problem due to taxpayers not knowing what those office policies were.

Mr. Hall reported the Assessor completed a reappraisal of Incline Village in November 2002, and some values went up 350 percent. He argued that the assessment methods were not valid. He said Judge Maddox agreed and ordered a rollback of 17 properties that were protesting their values. Mr. Hall read from the decision and discussed regulations that were adopted by the NTC in August 2004 and said he believed the Supreme Court would uphold the Maddox Decision.

10:54 a.m. The Board briefly recessed.

11:06 a.m. The Board reconvened.

Mr. Hall discussed the powers of the Board of Equalization and past relief. He said the last legal and valid appraisal was done before the November 2002 reappraisal. He said since the Assessor failed to follow the regulations, values needed to be set back and asked the Board to grant the relief that was granted to others previously.

Mr. Hall discussed the Taxpayer Bill of Rights stating if there was a doubt regarding granting relief, the Bill stated the decision should be made in favor of the taxpayer. In response to Member Woodland, Mr. Hall referred him to Petitioner's Exhibit 2 page 8c for the specific language.

Member Green said the Legislature met in March 2005, and there was no reference regarding retroactive changes. He asked Mr. Hall for his opinion on how the Board could make the law, which passed after the appraisal was done, relevant.

Mr. Hall said in 2004, Deputy District Attorney Terrance Shea's opinion was that statutes are prospective unless clearly stated retroactive. He said, when the eight percent factor was applied in 2004 after the adoption of the August 2004 rules, there was time for the Assessor to have applied those rules to the determination of the factors. He said it was his opinion that AB 392 was effective in 2005 and the Assessor was required to comply with the requirements of this statute. He noted the roll was not certified until December 31, 2005.

Member Green said the certification that affects the current roll became effective in December 2005, but he did not see how it affected the reappraisal done in 2002. Mr. Hall stated Judge Maddox said certain methodologies were invalid because the Nevada Tax Commission did not approve them, and there has been a dispute between the Assessor and taxpayers regarding the validity of those methods. He said the Assessor was trumped by the August 2004 regulations because they mandated compliance with the Nevada Tax Commission rules and regulations and his argument was based on August 2004. He noted the Board had the Maddox Decision, the August 2004 regulations, and AB392 to look at.

Member Green asked if all of the properties Mr. Hall was representing were affected by the methodologies in question. Mr. Hall said they were all affected by the lack of certification under NRS 360.250; they all had to be certified and were not. He said he could not speak to the specific methods used for each individual property.

Member Pichotta questioned exactly what the Board was enjoined from doing by the Supreme Court Stay. Mr. Hall said the Order was that the Board should proceed with its determinations based on the reasoning of the District Court Order, but they could not implement. He said at that point, the Supreme Court would have the job of deciding the appeal. He said if the decision is sustained, the Stay is lifted and the implementation would go forward based on the instructions from the Supreme Court. Mr. Hall said, if the Board denies the petitions today because of the ambiguity of the Supreme Court order, they would be out of equalization with everyone who has gone before. He said the Board should act consistently with previous actions.

Member Horan said it would be useful for counsel to reaffirm that, relative to the rollback, the Board was conscious of the fact that the findings of the Supreme Court could impact the decisions made today. Peter Simeoni, Deputy District Attorney, said the interpretation by Mr. Hall was correct. He said for petitioners seeking a rollback, this Board is not to implement, or direct any entity in charge of changing the assessment roll to implement, their decision; and the Board's decisions would be provisional pending the Supreme Court's decision.

In response to Member Woodland, Mr. Hall said Exhibit I was created for today's hearing, and it was suggested language for a motion. Administrative Chairman Sparks asked when the original motion was made noting there were names in the motion that were not part of this Board. Mr. Hall apologized stating he had copied and pasted information from last year. He said the idea was to offer a motion that could be useful to this Board.

Member Green said there were a number of petitions that came before the Board without representation that the Board did not grant relief to and noted many individuals have not applied for relief. He asked if those people would be out of equalization. Mr. Hall said, once they went halfway down the path of complying with Judge Maddox, a situation could be created that would be difficult to reverse. He said there would be some sorting out done at a higher level.

Appraiser Wilson asked about procedures concerning rebuttal noting several people who were to speak on behalf of the Petitioners that were not yet present due to weather issues. Mr. Hall said he would like to present his case in full and wondered if an early lunch break could be called to allow his other people to get down the mountain.

Member Horan said the Board should continue to move forward, but asked about new evidence being presented after the Assessor's presentation. Administrative Chairman Sparks said the handbook was very clear that the case in chief must be presented at the first part of the hearing. He said if the Assessor rested, whatever rebuttal the Assessor brought up would limit rebuttal by Mr. Hall.

Mr. Hall said he was informed one of his presenters was stuck on the mountain in a snow slide. Based on this information, he asked for a continuance to allow his witnesses to be present.

Member Green said he appreciated the situation; however, one Board member drove down from the Lake and was present at 8:30 a.m. when the meeting was scheduled to begin. He said he preferred to move ahead with the hearing. Member Woodland agreed.

Mr. Hall said his binder, Exhibit 1, contained all of his evidence, and he reserved his right for rebuttal.

Administrative Chairman Sparks said the Board could take an early lunch to give greatest leniency to the Petitioners to make their presentation. He said the Board must allow enough time for Petitioners to make their record. After some discussion, the Board decided to move ahead with the hearing.

Appraiser Wilson submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record on each parcel.

Exhibit II, Blue Binder.

Exhibit III, State vs. Wells Fargo, Supreme Court Decision.

Exhibit IV, Assessor's Power Point presentation.

Exhibit V, Assessor's Response to Petitioner's 2(C)(4) Vacant Land.

Exhibit VI, Clark County Assessments 04/05 – 06/07.

Exhibit VII, Assessor's Response to Wolverton Study.

Exhibit VIII, Lakeshore Blvd – Lakefront Analysis.

Exhibit IX, Blue Binders with Sales Verification Documents.

Exhibit X, View Book.

Exhibit XI, Photo of Barta View.

Exhibit XII, Diagram 578 McDonald Dr.

Exhibit XIII, Photo of 578 McDonald Dr.

Exhibit XIV, Diagram of 669 Tumbleweed Circle.

Exhibit XV, Photo of 669 Tumbleweed Circle.

Appraiser Wilson read a letter of certification signed by Assessor Robert McGowan into the record. He stated the letter was in response to a Department of Taxation special study regarding the valuations in Incline Village. He also mentioned the proposed motion entered by Mr. Hall stating, Mr. Hall might be doing his clients a disservice because he was asking for relief on improvements but not land, and he thought Mr. Hall meant the total taxable value. He said having mentioned that, the Assessor's Office felt the improvement values, as well as the other values were equalized.

Appraiser Wilson conducted a Power Point presentation to demonstrate that the subject properties are valued in accordance with Nevada Revised Statutes, are equalized with similar properties, and are not excessively valued. He gave the definition of full cash value and read NRS 360.250 as it was at the time the Assessor's Office did the 2002 reappraisal into the record. He said the same methodologies were used in 2002 as were used in 2003. He noted the Maddox Decision was a focal point for the reduction by this Board. He said the basis of the decision was the methodologies in question were not approved in accordance with NRS 233B. He noted a decision on another case made by the Supreme Court that stated NRS 233B did not apply to the Assessor's Office.

Appraiser Wilson said the Assessor's Office does not make regulations but does try to make sure property is appraised consistently. He said Petitioner's Exhibit II page three seemed to agree that NRS 233B did not apply to the Assessor and discussed the issues of the Assessor's appeal. He said there was so much information involved in the appraisal of real estate it would be almost impossible for 100 percent of that to be codified. He mentioned the ratio study and stated there were no appeals on airplanes.

Appraiser Wilson read Assessor's Exhibit III page 16-12 into the record. He said the Assessor's Office has demonstrated these properties are not excessively valued. In response to Member Horan, Appraiser Wilson said the sum and substance presented to Judge Maddox was the same.

Administrative Chairman Sparks asked if the Nevada Administrative Procedures Act (NAPA) was presented before the County or State boards. Mr. Simeoni said it was one of several issues reviewed by the Washoe County Board of Equalization initially.

Member Woodland noted the work-study did state the Assessor's Office met standards in regards to real property. Appraiser Wilson said, at the 2005 Factor Study meeting, there were issues brought forward that the Assessor's Office had not been following the proper rules and regulations in establishing the land factors for last year. In rebuttal, he read Exhibit II page 15 into the record stating every overseeing body stated the Washoe County Assessor's Office has complied with statutes and regulations.

Member Snyder commented the Assessor's Office used similar methods on the reappraisal in 2002/03, as was used going as far back to 1998.

In response to Member Green, Appraiser Wilson stated 1998 was the year for reappraisal prior to 2002. Member Green asked what type of view classifications were used in 1998. Appraiser Wilson said it was a rating of zero to six.

Senior Appraiser Ron Sauer, duly sworn, said he was involved in the 1998 reappraisal where view classifications were used. In response to Member Snyder, Mr. Sauer said half classes were added in an effort to give the taxpayer the benefit of the doubt rather than try to uphold a rating that could be considered questionable. Member Horan asked if Judge Maddox was asked to go back to 1998. Appraiser Wilson said the initial hearings presented by Attorney Norm Azevedo referenced rolling back property values to the reappraisal year prior to the current reappraisal, which was 2002/03.

Appraiser Wilson discussed Exhibits V and VI and said a sales analysis done by Incline Village resident Maryanne Ingemansen looked at numbers for 2004/05 when they were actually discussing 2006/07. He said Clark County is not at 51 percent as represented by Ms. Ingemansen, but actually at 90 percent. He stated Tahoe properties were currently at 57-58 percent.

Appraiser Wilson noted Petitioner's Exhibit 1B and said cyclical reappraisal is not a reason to reduce property valuations. He briefly discussed Exhibits VII, VIII, and XIV.

12:00 p.m. The Board recessed.

1:30 p.m. The Board reconvened.

Josh Wilson, Appraiser III, reiterated and reviewed his past remarks. He said the Maddox Decision indicated the Assessor's Office did not follow the proper rules and regulations because they were not codified under the appropriate provisions in 233B; however, the State Board of Equalization (BOE) and the Department of Taxation stated

the Assessor's Office did follow the proper rules and regulations. Appraiser Wilson remarked the Assessor's Office felt the properties were properly valued with no excessive valuation in regard to total taxable values. He asked the Board to uphold the Assessor's appraisals. Appraiser Wilson indicated he would like to reserve the right for rebuttal if the Petitioner introduced new evidence.

In response to Member Green, Appraiser Wilson replied the new regulations, adopted August 4, 2004, delineated the manner in which the Assessor's Office addressed the tear down issue. He said in an attempt to comply with those regulations, the Assessor's Office tracked the demolition costs and tried to determine the contributory value of the property while it was still standing. Appraiser Wilson remarked the Assessor's Office felt confident nothing was conducted incorrectly. Member Green asked if the view classification had been changed, and Appraiser Wilson replied the Maddox Decision did not negate the view classification.

Les Barta, Incline Village resident, duly sworn, read his interpretation of the Maddox Decision, contained within attorney Tom Hall's evidence binder.

Member Horan asked if the appeals today were related to the four methodologies of assessment. Mr. Barta replied they were, and the Supreme Court made it clear that the Maddox Decision applied to all the properties in Incline Village and Crystal Bay; therefore, they found the assessments null and void. Mr. Barta said Judge Maddox did not single out the 17 plaintiffs but made it clear that all of Incline Village and Crystal Bay were involved. Member Horan disagreed, stating he interpreted the Order differently. Mr. Barta responded by reading the language in the Maddox Decision that dealt with the question.

Member Horan said he had difficulty applying this Order to all of Incline Village and Crystal Bay because it only talked about the four methodologies. Mr. Barta remarked it referred to the area being out of equalization. He said the presumption was the methodology applied to all of Incline Village and Crystal Bay. Mr. Barta said the BOE should defer to the reasoning of the Maddox Decision under the instructions of the Supreme Court. Member Horan did not agree. He felt the Order addressed the 17 properties.

Member Green said the Maddox Decision only addressed the 17 properties; however, the Supreme Court said the BOE should proceed with its determination based on the reasoning of the District Court Order regarding those four methodologies. In response to Member Green, Mr. Barta replied the Supreme Court indicated rolling back the properties according to the reasoning of the Judge, but not to implement the values. He said, if the values were not rolled back by the BOE, then the Supreme Court's intention would not be followed. Mr. Barta explained the Supreme Court specifically instructed the BOE to follow the Judge's reasoning. Member Green felt the ruling was ambiguous; and, if it were, the Board should find for the taxpayer. He said the Board was being asked to roll these assessments back to the 2002/03 values while some may not have been appraised using the four methodologies. Mr. Barta

answered a majority of the land was parceled in 2002 and the appeal concerned the land valuation issues. He said the Court made a bold decision by stating the area was out of equalization; and, until the equalization problem could be resolved, the taxpayers should be given the benefit of the presumption that the equalization and methodology problem affected them individually and collectively. Mr. Barta remarked the only fair way was to put the values back to an acceptable level and let the properties be properly appraised and equalized.

Member Woodland believed Incline Village was appraised low. Mr. Barta replied in other states the standard for appraising property was full market value, and by that standard virtually everyone in the state was below the full market value, but in 1981 that law was discontinued in Nevada. He commented this was intended to protect the taxpayers from the increases in market value; furthermore, whichever system was used, it should be applied uniformly and equally.

Mr. Hall read a revised edition of Exhibit J, Proposed Motion Language. He did not believe the view, beachfront, teardown procedures, and time adjusted sales were utilized in the 2006/07 appraisals adopted by the Nevada Tax Commission. He said if the regulations had not been followed then the results would not be correct.

In response to Member Pichotta, Mr. Hall explained the Assessor View Handbook had six photographs, but as of the 2002/03 reappraisals, the Assessor's Office expanded those photos to 12 categories. He said the taxpayers were never informed of the new categories to judge view, and the methodology was never approved through the public comment process.

Mr. Hall distributed Exhibit K, Ingemanson Rebuttal Binder.

3:02 p.m. The Board recessed.

3:16 p.m. The Board reconvened.

Administrative Chairman Sparks commented, because of a noticing problem, the consolidation hearing would be continued until the following day. He suggested hearing the individual petitioners who were present. Mr. Hall concurred.

Chairman Snyder declared the consolidation hearing would remain open until Wednesday, March 1, 2006. He indicated the Board would now hear from the individual Petitioners.

06-93E **HEARING NO. LT-0182 - BARRY AND NANCY BROWN -
PARCEL NO. 122-161-08**

A petition for Review of Assessed Valuation received from Barry and Nancy Brown, protesting the taxable valuation on land and improvements located at 96

Shoreline Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned MDS and designated Single Family Residence.

Gary Warren, Appraiser, duly sworn, oriented the Board as to the location of subject property.

Barry Brown, Petitioner, was sworn and submitted the following documents into evidence:

Exhibit A, letter with attachments, dated February 27, 2006.

Exhibit B, letter, dated February 13, 2006.

Exhibit C, foundation plans, dated October 1998 (Revisions).

Petitioner Brown testified that he had a 14,400-volt, 15.6-megawatt, distribution power line that crossed over the roof of his house. He said the line was of extremely high voltage and posed a danger to the occupants of the home. Mr. Brown further testified that the existence of this power line on his property was not known at the time of purchase due to overgrown trees, and it was not discovered until they removed some vegetation a couple of years later. He discussed the health hazards of living near high voltage power lines. He concluded this severely impacted the value of his property.

Appraiser Warren submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record, pages 1 through 20.

Appraiser Warren reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He further testified that properties were not supposed to be built under power lines or within the electrical right-of-way. He said the Petitioner was receiving a 15 percent deduction on his property values because of the proximity of the power lines. Appraiser Warren explained the power line was visible from the street that the subject property was located on. He noted that the Petitioner built the house under the power line after he demolished the original structure.

In rebuttal, Petitioner Brown disputed the comparable sales used by the Assessor.

The Chairman closed the hearing.

Member Green commented the Assessor's Office had already granted a 15 percent reduction to the Petitioner for the power lines.

Based on the evidence submitted by the Petitioner and the Assessor, on motion by Member Woodland, seconded by Member Pichotta, which motion duly

carried, it was ordered that no adjustment be made in addition to any that might be made due to attorney Tom Hall's argument.

06-94E HEARING NO. LT-0473- LESLIE P. BARTA - PARCEL NO. 125-232-24

A petition for Review of Assessed Valuation received from Leslie P. Barta, protesting the taxable valuation on land located at 812 Jeffrey Court, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned HDS and designated Single Family Residence.

Rigo Lopez, Appraiser, duly sworn, oriented the Board as to the location of subject property.

Les Barta, Petitioner, was sworn and submitted the following documents into evidence:

Exhibit A, evidence packet.

Petitioner Barta testified he did not believe the Assessor's Office had his view valued correctly. He submitted photographs from the Lake Tahoe Study and from the lower deck of his property showing the different view classifications. He said the Assessor's Office rated his view a V-5 that he found incorrect. He requested the Board reduce the view classification on his property.

Appraiser Lopez submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record, pages 1 through 13.

Exhibit II, Assessor View book.

Exhibit III, photographs.

Appraiser Lopez reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He further testified that Assessor's Office felt comfortable with their view classifications and stood behind them.

Member Horan asked if the photographs shown were a true representation of the view classification of the subject property. Appraiser Lopez agreed. He said it was representative of the view from the deck of the subject property and was an unobstructed, panoramic view consistent with a V-5 rating. Member Horan disagreed, and said he did not see the view as being unobstructed.

In rebuttal, Mr. Barta believed the Assessor's system was inaccurate and inequitable. He said the view from his property was not unobstructed. Mr. Barta remarked the Assessor's Office over-stated the value of the property and the view.

The Chairman closed the hearing.

Member Green acknowledged while comparing the photographs he felt the view was comparable to a V-4 classification.

Based on the evidence presented by the Petitioner, on motion by Member Green, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's view class on Parcel No. 125-232-24 be reduced from V-5 to V-4 and the Assessor be directed to make the appropriate adjustment. The Board found, with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value. It was noted this reduction is in addition to any that might be made due to attorney Tom Hall's argument.

06-95E HEARING NO. LT-0549A AND B - JOHN B. AND CORNELIA R. CLARK - PARCEL NO. 124-084-04 (2005 reopen)

A petition for Review of Assessed Valuation received from John and Cornelia Clark, protesting the taxable valuation on land and improvements located at 578 McDonald Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned MDS and designated Single Family Residence.

Rigo Lopez, Appraiser, duly sworn, oriented the Board as to the location of subject property.

John Clark, Petitioner, was sworn and submitted the following documents into evidence:

- Exhibit A, Assessor letter, dated August 12, 2005.
- Exhibit B, Assessor letter, dated August 31, 2005.
- Exhibit C, John Clark letter, dated October 21, 2005.
- Exhibit D, quality class for 748 Allison Drive.
- Exhibit E, contractor letter, dated February 12, 2006.
- Exhibit F, analysis from Assessor's Office.

Petitioner Clark testified the subject property was new construction on a vacant lot and not equalized with similar situated improved properties located in Incline Village. He said tear down and time adjustments had been used, which adversely affected the entire area. Mr. Clark said the Assessor's Office issued the subject property a quality class of 8.0 based upon a visit when the property was only 80 percent complete. He said, because of the foregoing information and the evidence presented, he requested the subject property be rolled back to a quality rating of Marshall & Swift 5.0 for the tax year of 2004/05 and all subsequent years.

Appraiser Lopez submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record, pages 1 through 9.

Exhibit II, diagram of 578 McDonald Drive.

Exhibit III, photograph of 578 McDonald Drive.

Exhibit IV, diagram of 669 Tumbleweed Circle.

Exhibit V, photograph of 669 Tumbleweed Circle.

Appraiser Lopez reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He further testified that the quality of the subject parcel was superior to the quality offered in the comparable sales.

Member Green asked how many grades of construction were in Marshall & Swift. Appraiser Lopez replied the Assessor's Office had a residential handbook; and, within that handbook, six classifications were covered. He said there was also a high value book which covered an additional six classifications for quality class.

In rebuttal, Petitioner Clark disputed the comparable sales used by the Assessor.

The Chairman closed the hearing.

Based on the evidence submitted by the Petitioner and the Assessor, on motion by Member Green, seconded by Member Horan, which motion duly carried with Chairman Snyder voting "no," it was ordered that no adjustment be made in addition to any that might be made due to attorney Tom Hall's argument.

06-96E HEARING NO. LT-0515 - LARRY AND CHRISTINE MCCLEARY
- PARCEL NO. 131-223-04

A petition for Review of Assessed Valuation received from Larry and Christine McCleary, protesting the taxable valuation on land and improvements located at 481 Alpine View Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned MDS and designated Single Family Residence.

Rigo Lopez, Appraiser, duly sworn, oriented the Board as to the location of subject property.

Christine McCleary, Petitioner, was sworn and testified there were no special exceptions on the subject property. Ms. McCleary said her particular property fell under three of the four methodologies listed in the Maddox Decision. She commented, in dealing with the Assessor's Office, she found the staff to be courteous, professional and helpful. She was concerned and suggested the residents of Incline Village be treated equitably.

Josh Wilson, Appraiser III, noted a supplemental motion was not needed for this property since there was no specific issue raised.

Chairman Snyder asked if this property fell within the four methodologies as stated in the Maddox Decision. Mr. Wilson concurred.

The Chairman closed the hearing.

Administrative Chairman Sparks commented a motion was not needed since Ms. McCleary commented on support of the entire consolidation and no additional reductions were being sought.

7:09 p.m. The Board recessed until Wednesday, March 1, 2006 at 11:00 a.m.

11:00 a.m. The Board reconvened with all members present.

Nancy Parent, Chief Deputy Clerk, read the additional hearing, LT-0274, Charles and Joanne Gottesman, Parcel No. 127-073-08 to be considered in the consolidation.

Chairman Snyder advised a Petitioner who was unable to stay yesterday had arrived and acknowledged her hearings would be heard at this time.

06-96E HEARING NO. LT-0317 - CROSBIE RONNING - PARCEL NO. 122-116-04

A petition for Review of Assessed Valuation received from Crosbie Ronning, protesting the taxable valuation on land and improvements located at 517 Sugar Pine Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned MDS and designated Single Family Residence.

Grable Ronning, representing the Petitioner, was sworn and submitted the following documents into evidence:

Exhibit A, petitioners evidence packet.

Petitioner Ronning testified this particular lot was very steep, and she compared it to neighboring parcels that have the same value but are not as steep. She felt the Assessor's comparable sales were incompatible since they were done on parcels not within the neighborhood of the subject parcel.

Appraiser Joe Johnson submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record, pages 1 through 11.

Appraiser Johnson reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He further testified that at the time of reappraisal the topography was recognized and the subject property received a 10 percent reduction, and last year an additional five percent reduction was awarded. Appraiser Johnson explained depreciation and quality class for the property and commented the Assessor's Office would be willing to make an interior quality inspection on the property.

Chairman Snyder recommended the Assessor's Office go out and conduct an inspection if so desired by the Petitioner. Appraiser Johnson agreed.

In rebuttal, the Petitioner reiterated her testimony as to the topography of the subject parcel.

The Chairman closed the hearing.

Member Horan suggested the Petitioner take advantage of the Assessor's willingness to do an interior quality inspection.

Based on the evidence submitted by the Petitioner and the Assessor, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that no adjustment be made in addition to any that might be made due to attorney Tom Hall's argument and that the Assessor be directed to conduct a physical inspection of the subject and make any appropriate adjustments they deem necessary.

06-97E HEARING NO. LT-0323 - GRABLE RONNING - PARCEL NO. 123-145-04

A petition for Review of Assessed Valuation received from Grable Ronning, protesting the taxable valuation on land and improvements located at 400 Gonowabie Road, Crystal Bay, Nevada, was set for consideration at this time. The property is zoned MDS and designated Single Family Residence.

Gary Warren, Appraiser, duly sworn, oriented the Board as to the location of subject property.

Grable Ronning, Petitioner, was sworn and submitted the following documents into evidence:

Exhibit A, petitioner's evidence packet.

Petitioner Ronning testified that the ability to market her property was affected by a hairpin turn, the location of the driveway, steepness of the property, and difficult access. She said these detract from the property, and she asked for a reduction based on these factors and equalization with similar properties.

Appraiser Warren submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record, pages 1 through 10.

Appraiser Warren testified that in 2004 the Board of Equalization reduced the pier premium on the subject parcel from \$500,000 to \$100,000 because it did not extend out into the lake as compared to other piers in the area. He noted an additional reduction was given due to the fact that the curve of Gonowabie Road reduces the subject parcel's net useable area. He stated, with these adjustments, the total taxable value does not exceed full cash value.

In rebuttal, Petitioner Ronning commented that the land was appraised incorrectly.

Member Horan asked if the Petitioner had discussed the improvements with the Appraiser. Ms. Ronning said she had.

The Chairman closed the hearing.

Based on the evidence submitted by the Petitioner and the Assessor, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that no adjustment be made in addition to any that might be made due to attorney Tom Hall's argument.

06-98E HEARING NO. LT-0333 - GRABLE RONNING - PARCEL NO. 123-145-02

A petition for Review of Assessed Valuation received from Grable Ronning, protesting the taxable valuation on land and improvements located at 355 Anaho, Crystal Bay, Nevada, was set for consideration at this time. The property is zoned HDS and designated Vacant, Single Family.

Josh Wilson, Appraiser III, duly sworn, oriented the Board as to the location of subject property.

Grable Ronning, Petitioner, was sworn and testified that the lot was on a small road and there were no services to the lot. She requested that the property be reevaluated.

Appraiser Wilson submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record, pages 1 through 7.

Appraiser Wilson reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

In rebuttal, Petitioner Ronning said at the present time the subject property did not have a good view.

The Chairman closed the hearing.

Based on the evidence submitted by the Petitioner and the Assessor, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that no adjustment be made in addition to any that might be made due to attorney Tom Hall's argument.

12:45 p.m. The Board recessed.

12:55 p.m. The Board reconvened.

Chairman Snyder indicated it was time to continue the consolidation hearing and asked if the Assessor's Office had any rebuttal to Mr. Barta's testimony.

Josh Wilson, Appraiser III, reviewed the Assessor's position to the Board. He said the Special Study concluded that the Washoe County Assessor did not meet the legal threshold. He said an abstraction method was used, which the Petitioners and the Assessor's Office felt would be the primary manner to evaluate land values. Appraiser Wilson said a number of contractors in the area determined Marshall & Swift needed to be doubled to arrive at the contributory value of the market improvements. He said the study did not say the land was overvalued, but that land was undervalued in Incline Village; and the manner in which equalization was measured was the new untested, unproven method. Appraiser Wilson said he did not read in the Maddox Decision that those were inappropriate methods of valuing land, but that those were not codified into regulation, therefore, not appropriate. He referenced the regulations in Assessor Exhibit II. He asked the Board to make an appropriate decision based on the evidence presented and uphold the taxable values on all the properties as indicated by the hearing evidence packets.

Mr. Hall concluded he had presented the consolidated motion, the four methodologies in the motion, and the draft motion for deliberation. He asked the Board to consider rolling back the values to the 2002/03 tax year.

Chairman Snyder asked both parties if they felt they had adequate time to present their cases. Appraiser Wilson and Mr. Hall agreed they had sufficient time and thanked the Board.

The Chairman closed the hearing.

Member Horan stated the Board had heard a consistent presentation on the part of the Assessor's staff and the Petitioners and believed it was time to move forward.

Member Green thanked all the parties for their patience and stated everyone acted professional.

Chairman Snyder commented the Assessor's Office did the best they were able to do and the Board appreciated the depth of their professionalism. He said it appeared they were faulted for going the extra mile, which was unfortunate.

On motion by Member Horan, seconded by Member Woodland, which motion duly carried with Members Green and Pichotta voting "no," it was ordered that the taxable values of the land and improvements on the following Parcels, be rolled back to the 2002/2003 values pursuant to the Order issued by Judge William Maddox, First Judicial District Court, on January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al. It was further ordered that this not be implemented until the Supreme Court decision on the Maddox Case. It was noted the Court ruled in favor of the Plaintiff's concerning the valuation methods used by the Assessor regarding view classifications, time adjusted sales, tear-downs and rocky beaches, and the subject properties' appraisal by the Assessor utilized one or more of those components:

Hearing #	Petitioner/Property Owner	APN number
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 & ELFRIED E	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-0314	BAUER, LARRY D & PAULINE	130-205-22
LT-0422A	BEHNKE, JAMES R & DEENA G	131-223-06 (2005 SUPP)
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-0129	BOYDSTON, EDWARD A	131-133-04
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 (2005 reopen)
LT-0549B	CLARK, JOHN B JR & CORNELIA R TR	124-084-04
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 & ADELINE 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-0498	FARR, PHYLLIS TR	124-081-13
LT-0193	FINEGAN, JACK R TR	125-531-13
LT-0059	FINEMAN, MARTIN & BETTY TR	131-013-03
LT-0519	FISCHER, WAYNE P & SALLY K TR	130-162-10
LT-0451	FISCHER, WAYNE P & SALLY K TR	131-234-07
LT-0353	FLEIG, JACK L & LINDA N NG 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, JOANA 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-0442A	GAUBERT, CLAUDE J & SANDRA P TR ETAL	122-162-24 (2005 reopen)
LT-0442B	GAUBERT, CLAUDE J & SANDRA P TR ETAL	122-162-24
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 & JEANETT TR	125-223-29
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-0454	HAND, DENT N JR TR	125-462-01
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 & MARYLOU	131-011-06
LT-0391	HEKMAT, KAMBIZ & MAHNAZ	122-181-64
LT-0215	HESS, MICHAEL L & 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-0446A	HOLLAND, MICHAEL M & KATHERINE C	125-156-04 (2005 SUPP)
LT-0421A	HUBBARD, JOHN R & MARY A TR	131-250-07 (2005 reopen)
LT-0421B	HUBBARD, JOHN R & MARY A TR	131-250-07
LT-0472	HUCHITAL, DAVID A & AUDREY M TR	126-272-05
LT-0227	INGEMANSON, LARRY D & MARYANNE B TR	130-241-21
LT-0438A	ISAACSON, JOHN L & ANNE H TR	125-531-15 (2005 reopen)
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
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-0119	KINCADE, DIANA D TR	125-511-23
LT-0242	KOCH, DAVID N & MICHELE J	130-161-17
LT-0241	KOCH, DAVID N & MICHELE J	124-082-07
LT-0378	KOCH, H MARTIN & LEEANN TR	130-212-13
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, MORRISH ETAL TR	130-230-17
LT-0219	LAHEY, THOMAS M TR	125-151-03
LT-0091	LAMERANER, JOSEPH & ANNEMARIE TR	122-215-11
LT-0113	LARISH, GILBERT L & LINDA G TR	124-071-12
LT-0419A	LAW, ALLEN K & CARLA R	122-214-10 (2005SUPP)
LT-0419B	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 LTR	131-222-03
LT-0220	LONG, GERALD D & JOYCE J TR	125-463-10
LT-0045	LOVE, ROBERT G & SUZANNE TR	122-195-05
LT-0280	LOWE, TODD A & JANE TH 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-0148	MATTA, SEMAAN T & MARGARET L TR	124-043-37
LT-0226	MCAFEE, NELSON B & CHERIE TR	130-211-27
LT-0441A	MCCABE, MICHAEL A & JOYCE N TR	125-522-24 (2005 SUPP)
LT-0441B	MCCABE, MICHAEL A & JOYCE N TR	125-522-24
LT-0515	MCCLEARY, LARRY & CHRISTINE B	131-223-04
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 & MARYANN TR	125-221-02
LT-0024	NOVAK, LANA ETAL	132-510-01
LT-0337	O'BRIEN, SUSAN	125-820-03
LT-0216	O'CONNELL, WILLIAM L & MARY E TR	122-193-29
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
LT-0483A	PAVESE, ROBERT R	125-245-06 (2005 SUPP)
LT-0483B	PAVESE, ROBERT R	125-245-06
LT-0351	PAYNTER, C JAY & SUSAN E TR	131-080-28
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-0261	POSTLE, ROBERT W & SUSAN A TR	130-202-12
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-0512	PROSENKO, GARY J & SHARON A TR	125-361-03
LT-0392	QUIET WATERS LLC	122-181-65
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-0300	ROGERS, JOHN C & PHYLLIS H TR	125-201-06
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-0453	ROTMAN, DAVID A	122-211-06
LT-0518	RULON-MILLER, CONWAY JR & LANA C TR	122-211-01
LT-0517	RULON-MILLER, CONWAY JR & LANA C TR	122-211-02
LT-0516	RULON-MILLER, CONWAY JR TR ETAL	122-211-46
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, ROBERT R	122-194-23
LT-0468	SCHWARTZ, DANIEL S & IRENE S TR	122-530-32
LT-0470	SCHWARTZ, DANIEL S & IRENE S TR	131-221-11
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-0293	STANWALL CORPORATION	123-161-29
LT-0294	STANWALL CORPORATION	123-161-30
LT-0165	SWIFT, LOCKHART M & CAROL E	125-185-18
LT-0114	TAUBERT, WILLIAM H TR	125-162-09
LT-0205	TEDFORD, JACK N & NANCY TR	131-250-09
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
LT-0092	TOKLE, ROBERT D & MARYANN TR	122-510-38
LT-0287	TOWER, VIRGINIA L TR ETAL	122-214-01
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-0152	WEBB, LEWIE A & KAREN L	122-192-02
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
LT-0127	YOUNG, MARY Y TR	130-170-14
LT-0291	YOUNT, G STUART TR ETAL	123-151-08
LT-029	YOUNT, G STUART TR ETAL	123-151-07

BOARD MEMBER COMMENTS

Administrative Chairman Sparks thanked the Panel for their hard work. He indicated an equalization meeting would occur on March 8, 2006 at the Bartley Ranch Interpretive Center.

The Board members thanked the staff's from the Assessor's Office, the Clerk's Office, and Legal Counsel for their efficiency and professionalism. They appreciated the opportunity to serve on the Board.

PUBLIC COMMENT

Ernie McNeil, local resident, said he appreciated the work of the Board and the staffs involved.

Les Barta, Incline Village resident, thanked the Board and appreciated the thought the Board put into the process.

* * * * *

1:45 p.m. There being no further hearings or business to come before the Board, the meeting adjourned *sine die*.

ATTEST:

STEVE SNYDER, Chairman
Washoe County Board of Equalization

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

*Minutes prepared by
Jill Shelton, Deputy Clerk
Stacy Gonzales, Deputy Clerk*