

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

THURSDAY

9:00 A.M.

JANUARY 28, 2010

PRESENT:

James Covert, Chairperson
John Krolick, Vice Chairperson
Benjamin Green, Member
Linda Woodland, Member
James Brown, Member

Amy Harvey, County Clerk
Herb Kaplan, Deputy District Attorney

The Board of Equalization convened at 9:04 a.m. in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Chairman Covert called the meeting to order, the Clerk called the roll and the Board conducted the following business:

10-0001E SWEARING IN

Amy Harvey, County Clerk, administered the oath to the following members of the Assessor's staff who would be presenting testimony for the 2010 Board of Equalization hearings: Ivy Diezel, Department Systems Support Analyst, Ron Sauer, Sr. Appraiser, Theresa Wilkins, Chief Deputy Assessor, and Josh Wilson, County Assessor.

10-0002E WITHDRAWN PETITIONS

There were no petitions withdrawn after posting of the agenda.

10-0003E REQUEST FOR CONTINUANCE

There were no requests submitted for continuance.

10-0004E CONSOLIDATION OF HEARINGS

Chairman Covert indicated the Board would consider consolidating items if it was deemed necessary when they came up on the agenda.

EXEMPTION APPEALS

10-0005E PARCEL NO. 164-213-08 – GERMAN, JOHN E. **HEARING NO. 10-0030E09**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 605 Autumn Hills Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, stated today's agenda scheduled personal exemptions for individuals who qualified for certain exemptions such as Veteran, Disabled Veteran, Blind Persons and Surviving Spouse. The exemptions being appealed were for the current 2009/10 fiscal year. The deadline for filing for real property exemptions was June 15, 2009 under NRS 361.155.

Chairman Covert stated he understood the Assessor's Office had no authority to grant an exemption request if it was received after the deadline. Ms. Diezel stated that was correct. She said the individuals could use an exemption on their real property, their mobile home, their business personal property, an airplane, or their motor vehicle privilege taxes. The statute that had the deadline of June 15th would be for use on real property. For other types of exemptions, individuals could apply or renew any time during the fiscal year.

Ms. Diezel informed the Board that Mr. German qualified for the Veteran's exemption.

On behalf of the Petitioner, John E. German was sworn in by Amy Harvey, County Clerk. Mr. German said he would like to have his taxes reduced because he was raising his two grandchildren and was on a fixed income. Chairman Covert inquired if the reason for the appeal was that he missed the deadline. Mr. German stated that was correct. It was noted the affidavit had been received on June 29, 2009.

Member Krolick inquired if there was a recommendation from the Assessor's Office. Josh Wilson, County Assessor, replied the appeal was before the Board because of the late filing. He said Mr. German qualified for the exemption and would have been granted the exemption had he filed before the deadline.

Member Green inquired if the exemption requests had to be filed every year. Ms. Diezel replied the taxpayer would make an initial application to determine if they qualified for a certain type of exemption. Every year after that, they would have to renew the exemption and clarify if they wanted to use it on real property, personal property or some other type of use. Chairman Covert asked if a renewal notice was sent out to the taxpayer as a reminder. Ms. Diezel responded that was correct and indicated the notices were usually mailed out in April.

With regard to Parcel No. 164-213-08, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10 pursuant to NRS 361.090.

**10-0006E PARCEL NO. 051-621-05 – BAGLIERE , SAMUEL J. & KATHY A.
HEARING NO. 10-0033E09**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 5795 Corvus Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 1 page.

Exhibit B: DD214, Assessment Notice and two letters, 4 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, stated the Petitioner applied for a Veteran's exemption; however, the qualification for the exemption was denied. She explained the statute for Veteran's exemption was specific with regard to the conditions of discharge. The DD 214 must state "honorable" discharge. She stated she did not want to disparage anyone's service, but the statute was very specific. She was told that Mr. Bagliere's papers did not state "honorable"; therefore, the Assessor's Office had to deny the claim.

Chairman Covert inquired if Mr. Bagliere provided a DD 214. Ms. Diezel stated she did not have a copy but believed he provided it. Chairman Covert stated the issue with the Assessor's Office was that the Petitioner did not qualify for the exemption under the statutes. Ms. Diezel stated that was correct.

On behalf of the Petitioner, Samuel Bagliere was sworn in by Chief Deputy Clerk Nancy Parent. Mr. Bagliere said he had not looked at his discharge papers in many years. When he received notice of the denial, he checked into it and found out

the condition of discharge had to be “honorable.” He said he never really looked at his discharge papers, but found it said “honorable under conditions.” It was suggested that he go to the Veteran’s Administration (VA) to see about getting it changed. He went there and was told they could change it only if it was within 15 years of the discharge, but his discharge was 49 years ago. He wrote a letter to the Department of Navy requesting it be changed and was informed it would probably take a year to change it. The only thing he thought that might contribute to the “under conditions” language was during his two years of reserve service where he was told he did not have to attend the meetings as he was inactive.

Chairman Covert inquired if Mr. Bagliere had been in any trouble while he was in the Navy. Mr. Bagliere stated he went to Captain’s Mass once, when he first began service. Mr. Bagliere stated he attached the letter he wrote to the Department of Navy with his evidence.

Ms. Diezel mentioned that in 2009, Legislative Bill SB71 proposed to expand the wording with regard to Veteran’s exemptions; however, that bill did not make it through Committee. She said there were discussions regarding character of discharge, but it was determined to leave all of the character of discharges as previously written in the statutes. She believed that was determined due to the concerns from the military community. She said Mr. Bagliere did an honorable thing by serving our Country and the Assessor's Office had to follow the wording of the law.

Chairman Covert stated as far as he was concerned there were only three types of discharge: honorable, general and dishonorable. He said the DD 214 indicated honorable and he did not see “under conditions” as being an issue.

Member Green stated he understood what Chairman Covert meant, however, the statute was very clear. It stated that any conditions other than “honorable” were not entitled to the benefits and apparently the Veterans did not want the statute changed. Chairman Covert stated he was in inactive reserves and never attended a meeting, but this Board had no definition of what “under conditions” referred to. Member Green said he thought if the Petitioner could come forward with a DD 214 that had “under conditions” removed then the Board could grant the exemption.

Member Brown noted Mr. Bagliere stated he had no problem obtaining a VA loan when he purchased his first home. Mr. Bagliere stated his first home was purchased in California. He said he moved to Nevada about ten years ago and since then purchased a home in Hidden Valley. He informed the Board that he wrote the letter to the Department of the Navy in July and was still waiting for an answer.

Member Green requested Deputy District Attorney Kaplan give an opinion. Mr. Kaplan stated it was military terminology, which he was not familiar with. He understood the statute stated it must be an honorable discharge, but it was a matter of interpretation of what “honorable under conditions” truly meant. He was not sure whether that was intended to fall under honorable or if it was a separate category. He did not

know how often an “honorable under conditions” was given and maybe the Legislature did not anticipate that language.

Member Woodland moved to deny the Petitioner’s request for an exemption until such time as the language “honorable under conditions” could be removed from his DD 214. Member Green seconded the motion. The motion failed on a 2 to 3 vote with Chairman Covert and Members Brown and Krolick voting no.

With regard to Parcel No. 051-621-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Krolick, which carried by majority vote with Members Green and Woodland voting no, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10 pursuant to NRS 361.090.

10-0007E PARCEL NO. 402-183-14 – NEWTON, JOE D.
HEARING NO. 10-0035E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 2139 Avella Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, explained Mr. Newton met the requirements to receive a 60 to 79 percent Disabled Veteran exemption. She explained he made the initial claim and affidavit on September 15, 2009, which was after the June 15th deadline.

On behalf of the Petitioner, Joe Newton was sworn in by Chief Deputy Clerk Nancy Parent. Mr. Newton said he appreciated the opportunity to appear before the Board and that the County took into account these types of things to help disabled Veterans. He confirmed he made his application in September, but since then the economy of the County had declined. He said he would like to withdraw his appeal and help the County by paying his taxes.

Chairman Covert thanked Mr. Newton for his offer and told him it was within his right to do so. Mr. Newton stated he was not sure of the legal ramifications, but he would like to withdraw without prejudice now, but he may need it in the future. Ms. Diezel informed the Board that Mr. Newton will receive a postcard for renewal and he could reapply at any time.

Member Green said Veterans were entitled to an exemption and he urged Mr. Newton to reconsider so the Board could show their appreciation. Mr. Newton stated he volunteered to go into World War II on December 8, 1941. At that time there was a patriotic move and now he felt his county, his state and his government were in trouble and this was his effort to help.

9:37 a.m. The Board took a recess.

9:45 a.m. The Board reconvened with all Members present.

10-0008E **PARCEL NO. 050-405-09 – ROHN, RONALD L.**
HEARING NO. 10-0016E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 310 Puma Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Copy of petition and Assessor's values, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, said Mr. Rohn qualified for a 60 to 79 percent Disabled Veteran's exemption. She reported his qualification was not under dispute, but the initial claim was not received until July 24, 2009, which was after the filing deadline. The exemption claim indicated Mr. Rohn wished to appeal 2008, 2009 and 2010. She explained her office could not find a statute that would allow the Board to apply the exemption to 2008/09. Deputy District Attorney Herb Kaplan stated he concurred there was no statute that would allow the Board to hear an appeal on a past year for an exemption. Therefore, he believed the Board had no jurisdiction.

On behalf of the Petitioner, Ronald Rohn was sworn in by Chief Deputy Clerk Nancy Parent. Chairman Covert asked if Mr. Rohn understood the Board could not hear the appeal for 2008/09. Mr. Rohn said he understood. He said he had been using his exemption on his vehicle through the Department of Motor Vehicles (DMV). The last time he went into the DMV, they discovered he needed to file in Reno and not Carson City. Chairman Covert inquired if he filled out the application in Washoe County. Ms. Diezel replied that he filed the application with Washoe County in July, so it was just a late filing and nothing to indicate a problem with qualification.

With regard to Parcel No. 050-405-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.091.

10-0009E **PARCEL NO. 050-405-09 – ROHN, RONALD L.**
HEARING NO. 10-0016E08

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 310 Puma Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Copy of petition and Assessor's values, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

See discussion above under Agenda Item No. 10-0008E

With regard to Parcel No. 050-405-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner be denied the requested exemption for property taxes pursuant to NRS 361.091 for tax year 2008/09, as there is no statute allowing for the Board to grant an exemption for a prior year.

10-0010E **PARCEL NO. 043-062-17 – McNAMARA LIVING TRUST**
HEARING NO. 10-0014E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 755 Mile Circle Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, said Mr. McNamara qualified under NRS 361.090 for an exemption and had been receiving his exemption for quite awhile. He completed

the renewal affidavit and returned it, but he requested the Assessor's Office issue the exemption on his vehicle through the Department of Motor Vehicles (DMV). There was a problem with him using it with the DMV, so he was now asking to use the exemption on his real property. His request to change from DMV to real property was received after the June 15th deadline.

On behalf of the Petitioner, James McNamara was sworn in by Chief Deputy Clerk Nancy Parent. Mr. McNamara stated he had used the exemption on his vehicle since 1996, but there was a procedural change at the DMV. Although the vehicle was in his living trust for the past 10 years, this year the DMV determined to disallow the exemption because it appeared it was not owned by him. He said his vehicle registration renewed in August and that was how he expected to use his exemption. After the DMV denied his request, he decided to use it on his property but was late in filing. He stated he would like to imagine the statute was passed with the idea of helping Nevada Veterans, but he thought there must be something wrong with the process being used, because most Veterans were not aware of the exemption. He suggested there be a way to automate the renewal so that once a Veteran qualified for an exemption, it could be automatically renewed each year.

Josh Wilson, County Assessor, clarified that NRS 361.090(4) regulated that once the initial affidavit was filed, the County Assessor shall mail a form for the renewal of the exemption to the person each year for the year in which the exemption was allowed for that person. Chairman Covert stated since Mr. McNamara used his exemption on his personal property rather than his real property, the Assessor would not be involved. Ms. Diezel stated Mr. McNamara's status as a Veteran was not going to change, but how he wished to use the exemption may change and the renewal would give him the option of keeping it the same or changing it. She explained the Assessor's Office was involved with the DMV by way of issuing a card to the DMV saying the individual qualified for an exemption. She also informed the Board that individuals could use their exemption in more than one area of use.

Mr. McNamara said he would like to lobby at the Legislature to help the number of Veterans who did not understand the process.

With regard to Parcel No. 043-062-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.090.

10-0011E PARCEL NO. 023-710-03 – MILLER, KENNETH G.
HEARING NO. 10-0028E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 3010 Villa Marbella Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, explained Mr. Miller qualified for the Veteran's exemption and he requested to use his exemption on his Department of Motor Vehicles (DMV) renewal. The Assessor's Office issued the card for him to do that, but there was a problem with using it at the DMV. His request to change the usage from his vehicle to his real property was received after the June 15th deadline.

On behalf of the Petitioner, Kenneth Miller was sworn in by Chief Deputy Clerk Nancy Parent. Mr. Miller stated he served for 25 years in the Air Force and moved to the Reno area when he retired. He explained he used his exemption on his vehicle every year, but his exemption was more beneficial now on his property rather than his vehicle. He called the Assessor's Office and after some miscommunication, he was told he could use the exemption on his property, but he ended up filing after the June 15th deadline.

With regard to Parcel No. 023-710-03, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner be granted a change from a DMV exemption to property tax exemption for tax year 2009/10, pursuant to NRS 361.090.

10-0012E PARCEL NO. 013-242-23 – MORTENSEN, JAMES M.
HEARING NO. 10-0006E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 777 Vassar Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Death Certificate, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, said Mr. Mortensen filed an affidavit for an

exemption as a Surviving Spouse. She explained he qualified for the exemption and the initial claim was filed after the June 15th deadline.

On behalf of the Petitioner, James Mortensen was sworn in by Chief Deputy Clerk Nancy Parent. Mr. Mortensen said he learned of the exemption for Surviving Spouses when he went into the Treasurer's Office in August to pay his taxes. He was referred to the Assessor's Office and filled out forms and was told he would be contacted in October but never heard from anyone. Chairman Covert informed him that he should receive a renewal card from now on.

With regard to Parcel No. 013-242-23, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.080.

10:17 a.m. The Board took a recess.

10:27 a.m. The Board reconvened with all Members present.

10-0013E **HARRELL, DAMON BROOKS**
HEARING NO. 10-0001E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 Department of Motor Vehicles tax exemption status.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: DD 214 and documentation regulations, 2 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 3pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, explained that Mr. Harrel did not own real property in Washoe County. He was denied his exemption based on the character of his discharge. She stated the statute that allowed for the appeal of an exemption denial, required the appeals be tied to real property. She did not know if the Board had the authority to hear an appeal when there was no real property involved. Ms. Diezel the character of discharge reflected "general under honorable conditions", which did not meet the clear wording of the statute. The opinion of the Assessor's Office legal counsel stated the discharge may fall under one of several categories; however, "honorable discharge" was the only one that met the plain and unambiguous language of the statute.

Chairman Covert questioned if the first word on the DD 214 was “general.” Ms. Diezel replied that was correct and directed the Board to view the Petitioner’s submitted evidence. She explained that the DD 214 stated the type of separation was “discharge” and the character of services was “general under honorable conditions.” She reported the initial claim was received after the June 15th deadline. However, it could be used any time during the year for personal property.

Member Woodland stated she did not think he qualified for an exemption because of the language on the DD 214. Member Green stated the DD 214 stated “general under honorable conditions” but it also showed he received some medals for his service.

Deputy District Attorney Kaplan pointed out that for this Board to hear a claim, statutes indicated that a tax exemption affidavit needed to be attached to real property. This individual did not own any property, so he thought the Board did not have any jurisdiction to hear the appeal.

With regard to Hearing No. 10-0001E09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Woodland, which motion duly carried, it was ordered that the Petitioner be denied the requested exemption for property taxes pursuant to NRS 361.155 for tax year 2009/10, as the Board does not have jurisdiction.

10-0014E PARCEL NO. 001-320-52 – RAMSEY, DAVID W.
HEARING NO. 10-0003E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 1211 Wagon Wheel Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, informed the Board Mr. Ramsey met the qualifications and had been approved for a 100 percent Disabled Veteran’s exemption. She explained he used \$2,000 of his exemption at the Department of Motor Vehicles (DMV) for registration of his vehicles and would like to use the remaining \$21,800 on his real property. His request to use his exemption was not made until after the June 15th

deadline. She reported that Mr. Ramsey became the owner of the property on July 2, 2009. She noted that if the Board made the decision to grant his exemption, a portion was already used for 2009/10.

Member Green asked for an opinion from Deputy District Attorney Kaplan about the ownership concern. Mr. Kaplan stated the statutes clearly indicated that the property must be owned before June 15th and then there was a procedure for property that was acquired between June 15th and July 1st. Member Green stated the Petitioner indicated he did not get the escrow closed in time. Mr. Kaplan said it was up to the Board's discretion.

With regard to Parcel No. 001-320-52, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be denied the requested exemption for property taxes pursuant to NRS 361.155(2) for tax year 2009/10, as the Petitioner failed to establish at least one of the requirements for that exemption.

10-0015E PARCEL NO. 510-471-10 – INDORATO, JOHN
HEARING NO. 10-0045E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 5739 Desert Mirage Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Armed Forces Discharge Report, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, explained Mr. Indorato qualified for a Veteran's exemption under NRS 361.090. However, he did not acquire ownership of this property until October 14, 2009, which was after the July 1st lien date. She reported his initial claim and affidavit for exemption was not filed until November. 17th.

With regard to Parcel No. 510-471-10, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be denied the requested exemption for property taxes pursuant to NRS 361.155(2) for tax year

2009/10, as the Petitioner did not own the property during the proper year for the exemption to be applied.

10-0016E PARCEL NO. 161-302-10 – PIETSCH, EDWARD A. & SHARON D.
HEARING NO. 10-0051E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 1830 Montelena Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, explained the initial claim and affidavit for this exemption holder was not filed until November 19, 2009. She reported he did meet the requirements for a Veteran's exemption under Nevada Revised Statutes. The property did not transfer into the Petitioner's name until July 1, 2009. She said NRS 361.155 1(b) only extends the deadline for filing for properties acquired after June 15th to July 1st.

With regard to Parcel No. 161-302-10, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be denied the requested exemption for property taxes pursuant to NRS 361.155(2) for tax year 2009/10, as the Petitioner failed to establish at least one of the requirements for that exemption.

10-0017E PARCEL NO. 039-353-18 – WELCH, PEARL L.
HEARING NO. 10-0013E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 5176 Aspenview Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, said this was a late filing renewal and was the second consecutive year the Petitioner missed the deadline and the second year for appealing to this Board for consideration. Ms. Diezel reported that Ms. Welch was no longer the owner of the property as she passed away after June 30, 2009. She explained the gentleman who held her power of attorney owned the property.

With regard to Parcel No. 039-353-18, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.080.

10-0018E PARCEL NO. 132-030-25 – SIWARSKI, GLEN –
HEARING NO. 10-0020E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 801 Northwood Blvd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 5 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, said the exemption holder was Glen Siwarski and he qualified to receive a 100 percent Disabled Veteran's exemption. His initial claim and affidavit for exemption was not filed until August, 2009. The exemption holder did not cite any special circumstance for the late filing. She explained the property was not held in the name of Glen Siwarski, it was held under the name of Melissa Trust. When property was placed into a living trust for purposes of estate planning, the Assessor's Office recognized the fact that individuals had an interest in the property and would grant an exemption to them on that type of Trust. This was a type of Trust whereby the Trust owned the property, not the individual. She requested the Petitioner provide proof that he had an interest in the Trust, however he did not provide it.

Chairman Covert clarified that there was no evidence that Mr. Siwarski had any interest in the property. Ms. Diezel stated she included a copy of the last deed that put the property into the Melissa Trust, but it did not state Mr. Siwarski was a beneficiary of the Trust.

With regard to Parcel No. 132-030-25, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be denied the requested exemption for property taxes pursuant to NRS 361.155 1(a) for tax year 2009/10, as the Petitioner failed to establish ownership of this property.

10-0019E PARCEL NO. 204-742-03 – GUIZAR, MANUEL C. & MARGRIT
HEARING NO. 10-0039E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 3272 Diamond Ridge Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 3 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, explained both Manuel and Margrit qualified for a Veteran's exemption. Mr. Guizar qualified for a 100 percent exemption and Mrs. Guizar qualified at the 60 to 79 percent level. Ms. Diezel stated the initial claim was filed after the deadline and although they both qualified, only Manuel signed the petition. She believed both were appealing and informed the Board the Mrs. Guizar's disability made it difficult for her to sign.

Member Woodland stated she had not dealt with an exemption previously where both were eligible and could be used on the same property. Ms. Diezel stated there could be multiple personal exemptions on one piece of property. She gave the Board types of examples that applied.

Member Green inquired if the Board could grant the exemption without her signature. Deputy District Attorney Kaplan stated the statute clearly requires an affidavit from an individual who was claiming the exemption. The Assessor's Office seems to be aware of some condition that made it difficult for the individual to sign the

affidavit. He stated it was in the Board's ability to grant the exemption for both individuals. Chairman Covert stated her name was on the petition but just his signature.

Member Krolick stated the petition only provided one line for signature, so it could be easily misunderstood. Ms. Diezel clarified to the Board that both individuals signed their own application for exemption.

With regard to Parcel No. 204-742-03, based on the evidence presented by the Assessor's Office and the Petitioners, on motion by Member Woodland, seconded by Member Brown, which motion duly carried with Member Green voting no, it was ordered that Manuel Guizar be granted a 100 percent Disabled Veteran exemption for property taxes for tax year 2009/10, pursuant to NRS 361.091 and Margrit Guizar be granted a 60 to 79 percent exemption for property taxes for tax year 2009/10, pursuant to NRS 361.091.

10-0020E PARCEL NO. 506-043-01 – BATES, EDITH E.
HEARING NO. 10-0022E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 5891 Middle Fork Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter to CBOE, 2 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 3 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, said the renewal was filed two days late. She explained the Petitioner used a portion (\$350) of the exemption on her personal property and that would need to be taken into consideration when the Board made a motion.

With regard to Parcel No. 506-043-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.080 (Surviving Spouse) and 361.091 (Surviving Spouse of a 100 percent Disabled Veteran) in the amount of \$24,640.

10-0021E **PARCEL NO. 025-081-09 – BURNHAM, STEPHANIE C.**
HEARING NO. 10-0007E07

A Petition for Review of Assessed Valuation was received protesting the 2007/08 tax exemption status on land and improvements located at 4660 Aster Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter regarding representation and letter from doctor, 2 pages.

Exhibit B: Agent Authorization Form, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, stated the appeals filed for 2007 and 2008 were filed after the June 15th deadline and the Board did not have jurisdiction to hear those appeals.

Ms. Diezel informed the Board that Ms. Burnham had been hospitalized and was unable to file the initial claim and affidavit. The Assessor's Office arranged for the claim to be filed, but that did not happen until after the June 15th deadline.

With regard to Parcel No. 025-081-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be denied the requested exemption for property taxes pursuant to NRS 361.085 for tax year 2007/08, as the Board has no jurisdiction to hear prior year requests.

10-0022E **PARCEL NO. 025-081-09 – BURNHAM, STEPHANIE C.**
HEARING NO. 10-0007E08

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 4660 Aster Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter from representative and letter from doctor, 2 pages.

Exhibit B: Agent Authorization Form, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

* * * See discussion under Agenda Item number 10-0021E* * *

With regard to Parcel No. 025-081-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be denied the requested exemption for property taxes pursuant to NRS 361.085 for tax year 2008/09, as the Board has no jurisdiction to hear prior year requests.

10-0023E PARCEL NO. 025-081-09 – BURNHAM, STEPHANIE C.
HEARING NO. 10-0009E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 4660 Aster Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter from representative and letter from doctor, 2 pages.

Exhibit B: Agent Authorization Form, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

* * *See discussion under Agenda Item number 10-0021E.* * *

With regard to Parcel No. 025-081-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.085.

10-0024E PARCEL NO. 047-085-08 – FRATTO, FRANK
HEARING NO. 10-0034E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 1405 Joy Lake Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, said Mr. Fratto met the qualifications for a Veteran's exemption and his renewal affidavit indicated he wished to use the exemption at the Department of Motor Vehicles (DMV). He ran into problems with the DMV and was now requesting that it be used on his real property. The request was received after the June 15th deadline.

Member Woodland inquired why petitioners were having trouble with their exemptions at the DMV. Ms. Diezel believed this problem was because of a smog test and they did not have the mechanism to use the exemption at that time. She said the other issues were because of properties being owned by Trusts and questionable ownership.

With regard to Parcel No. 047-085-08, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.090.

10-0025E PARCEL NO. 080-363-08 – SCOTT, LINDA G.
HEARING NO. 10-0017E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 420 Idaho Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption request form, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 3 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, said the Petitioner met the requirements for a Veteran's exemption but failed to return the affidavit until June 25, 2009. She explained Ms. Scott brought in the proper paperwork stating she would be receiving an upgrade from her 80 to 99 percent disability, to 100 percent disabled. Ms. Diezel stated the upgrade could be applied to the current year or next year.

With regard to Parcel No. 080-363-08, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Woodland, which motion duly carried, it was ordered that the Petitioner be granted exemption for property taxes for tax year 2009/10 upgrading to 100 percent disabled, pursuant to NRS 361.091.

10-0026E PARCEL NO. 036-052-01 – CASKEY, GLYNDOLINE G.
HEARING NO. 10-0011E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 703 E. York Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Petition with Death Certificate and documents supporting Social Security income, 5 pages.

Exhibit B: Letter and copy of Hearing Notice, 2 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 3 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, explained Ms. Caskey had been receiving the Surviving Spouse exemption, but she failed to file her initial claim until July 9, 2009, which was after the June 15th deadline. Additionally Ms. Caskey qualified as the Surviving Spouse of a Disabled Veteran, which she brought in on July 14, 2009. Ms. Caskey informed the Assessor's Office that she was late in filing because she was waiting for the paperwork which would prove she qualified for the Surviving Spouse exemption of a 100 percent Disabled Veteran.

With regard to Parcel No. 036-052-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted an exemption for Surviving Spouse and Surviving Spouse of a Disabled Veteran, for property taxes for tax year 2009/10, pursuant to NRS 361.091 and 361.080.

10-0027E PARCEL NO. 402-381-10 – NOVAK, JAMES R. SR.
HEARING NO. 10-0099E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 2095 Calabria Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, stated Mr. Novak filed his renewal affidavit before the deadline, but at the time he was receiving a 60 to 79 percent Disabled Veteran's exemption. In October 2009, Mr. Novak received an upgrade in his disability to 100 percent disabled. The letter from the Veteran's Administration stated the upgrade was retroactive to July 1, 2008. Mr. Novak was appealing to have the additional percentage of his exemption applied to the current year. He used the 60 to 79 percent exemption on his real property which equated to \$11,900. By upgrading this to a 100 percent Disabled Veteran exemption, it would increase the amount to \$23,800, so his unused balance would be \$11,900.

With regard to Parcel No. 402-381-10, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted an upgraded Disabled Veteran exemption of up to 100 percent, which can be used for property taxes for tax year 2009/10, pursuant to NRS 361.091.

10-0028E PARCEL NO. 504-020-17 – CARR, ROSS
HEARING NO. 10-0050E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 536 E. 7th Ave., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 3 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, stated Mr. Carr filed his renewal affidavit in time to meet the statutory deadline. At the time of the renewal he was qualified as a Veteran. In October 2009, Mr. Carr received an upgrade from the Veteran's Administration to receive a 100 percent Disabled Veteran exemption. The upgrade was made retroactive to June 5, 2007. Mr. Carr was requesting to grant his exemption for 2009/10 at the 100 percent Disabled Veteran exemption level. If the 100 percent Disabled Veteran exemption was granted, he would have an additional \$21,800 to use.

With regard to Parcel No. 504-020-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted a 100 percent Disabled Veteran exemption in the amount of \$21,800 to be used for property taxes for tax year 2009/10, pursuant to NRS 361.091.

CONSOLIDATED HEARINGS AND DISCUSSION

HEARING NOS. 10-0002E09, 10-0008E09, 10-0010E09 and 10-0018E09

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, stated Conrad Hall, Albert Joseph Lopez, Eulalio Jacquez and Henry Lamb all filed their affidavits after the June 15th deadline and could be consolidated. She explained they all fell under the Veteran's exemption, NRS 361.090.

10-00029E **PARCEL NO. 001-232-19 – HALL, CONRAD L.**
HEARING NO. 10-0002E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 1415 Bridgewood Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

See discussion above under Consolidated Hearings

With regard to Parcel No. 001-232-19, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.090.

10-0030E PARCEL NO. 027-432-07 – LOPEZ, JOSEPH ALBERT
HEARING NO. 10-0008E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 1340 Oxford Ave., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

See discussion above under Consolidated Hearings

With regard to Parcel No. 027-432-07, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.090.

10-0031E PARCEL NO. 033-132-17 – JACQUEZ, EULALIO M.
HEARING NO. 10-0010E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 34 E Prater Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

See discussion above under Consolidated Hearings

With regard to Parcel No. 033-132-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.090.

10-0032E PARCEL NO. 087-114-20 – LAMB, HENRY C.
HEARING NO. 10-0018E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 17945 Mockingbird Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

See discussion above under Consolidated Hearings

With regard to Parcel No. 087-114-20, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.090.

10-0033E PARCEL NO. 049-573-01 – VRBANICH, ADELE
HEARING NO. 10-0015E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 1930 Golden Gate Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, stated Ms. Vrbanich qualified to receive the Surviving Spouse exemption under NRS 361.080. The renewal affidavit was not received until August 12, 2009, which was after the June 15th deadline.

With regard to Parcel No. 049-573-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.080.

10-0034E PARCEL NO. 036-132-05 – LYON, MARNE N.
HEARING NO. 10-0012E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located in Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, stated Ms. Lyon met the qualifications to receive a Blind Person's exemption under NRS 361.085. She failed to return the renewal affidavit until August 13, 2009, which was after the June 15th deadline.

With regard to Parcel No. 036-132-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.085.

10-0035E PARCEL NO. 036-132-05 – LYON, MARNE N.
HEARING NO. 10-0012E09X

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located in Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption renewal card, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, stated Ms. Lyon met the requirements to receive a Surviving Spouse exemption under NRS 361.080. She failed to return the renewal affidavit until August 13, 2009, which was after the June 15th deadline.

With regard to Parcel No. 036-132-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.080.

10-0036E PARCEL NO. 402-142-17 – SPICER, HERBERT D. & LORETTE I.
HEARING NO. 10-0029E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 2694 San Remo Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, stated Mr. Spicer met the requirements to receive a

100 percent Disabled Veteran's exemption under NRS 361.091. The renewal affidavit was received after the June 15th deadline.

With regard to Parcel No. 402-142-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.091.

CONSOLIDATED HEARINGS AND DISCUSSION
HEARING NOS. 10-00059E09, 10-00069E09, 10-0005E09,
10-0009E09, 10-0047E09 and 10-0032E09

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, stated James Arthurs, John Sheridan, Ronnie Thompson, Dennie Smith, Dennis Wilson and James Tucker all qualified under the Veteran's exemption, NRS 361.090. She explained the Petitioners did not return their affidavits until after the June 15th deadline. She reported none were filed after December 31, 2009.

10-0037E **PARCEL NO. 021-691-16 – ARTHURS, JAMES M.**
HEARING NO. 10-0059E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 4839 Eaglewood Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

See discussion above under Consolidated Hearings

With regard to Parcel No. 021-691-16, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.090.

10-0038E PARCEL NO. 009-563-03 – SHERIDAN, JOHN C.
HEARING NO. 10-0069E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 4305 Cutting Horse Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

See discussion above under Consolidated Hearings

With regard to Parcel No. 009-563-03, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.090.

10-0039E PARCEL NO. 012-163-12 – THOMPSON, RONNIE G.
HEARING NO. 10-0005E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 325 Gould Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

See discussion above under Consolidated Hearings

With regard to Parcel No. 012-163-12, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by

Member Green, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.090.

10-0040E PARCEL NO. 033-031-01 – SMITH, DENNIE J.
HEARING NO. 10-0009E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 1508 Stanford Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

See discussion above under Consolidated Hearings

With regard to Parcel No. 033-031-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.090.

10-0041E PARCEL NO. 534-271-03 – WILSON, DENNIS F.
HEARING NO. 10-0047E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 30 Sunlit Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

See discussion above under Consolidated Hearings

With regard to Parcel No. 534-271-03, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.090.

10-0042E PARCEL NO. 556-142-21 – TUCKER, JAMES T. III
HEARING NO. 10-0032E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 18245 Almondleaf Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

See discussion above under Consolidated Hearings

With regard to Parcel No. 556-142-21, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.090.

CONSOLIDATED HEARINGS AND DISCUSSION
HEARING NOS. 10-00021E09, and 10-00019E09

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, stated Otto Schulz and Daniel Lerg qualified to receive a 100 percent Disabled Veteran exemption under NRS 361.091. She explained the initial claim and affidavit for exemption was not filed until after the June 15th deadline.

10-0043E PARCEL NO. 218-233-03 – SCHULZ, OTTO R.
HEARING NO. 10-0021E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 4860 Aberfeldy Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

See discussion above under Consolidated Hearings

With regard to Parcel No. 218-233-03, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.091.

10-0044E PARCEL NO. 089-362-05 – LERG, DANIEL L. & FAYE L.
HEARING NO. 10-0019E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 10555 Palm Desert Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

See discussion above under Consolidated Hearings

With regard to Parcel No. 089-362-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.091.

10-0045E PARCEL NO. 009-541-05 – CASSIDY, ANGELINE M.
HEARING NO. 10-0004E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 4010 Willowsprings Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, stated Ms. Cassidy qualified to receive the Surviving Spouse exemption under NRS 361.080. The initial claim and affidavit for exemption was received after the June 15th deadline.

With regard to Parcel No. 009-541-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.080.

10-0046E PARCEL NO. 077-270-14 – PITTS, CLIFFORD M.
HEARING NO. 10-0048E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 5700 Quaking Aspen Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, said Mr. Pitts qualified to receive a 60 to 79 percent Disabled Veteran exemption under NRS 361.091. The initial claim and affidavit were filed on November 30, 2009, which was after the June 15th deadline.

With regard to Parcel No. 077-270-14, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.091.

10-0047E PARCEL NO. 204-141-11 – REZNICK, MIKE
HEARING NO. 10-0064E09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 tax exemption status on land and improvements located at 5531 Britannia Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, said Mr. Reznick met the requirements to receive the 80 to 99 percent Disabled Veteran exemption. The initial claim was filed after the June 15th deadline.

With regard to Parcel No. 204-141-11, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2009/10, pursuant to NRS 361.091.

10-0048E ROLL CHANGE REQUESTS

On motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Clerk notify the property owners of the parcels listed below that their public hearing would be held February 25, 2010 at 9:00 a.m.

| PARCEL NO. | OWNER | RCR# |
|-------------------|-----------------|-------------|
| 003-891-01 | RICE, RANDALL C | 818F09 |
| 510-433-17 | BEVARD, ERIKA | 816F07 |
| 510-433-17 | BEVARD, ERIKA | 816F08 |
| 510-433-17 | BEVARD, ERIKA | 816F09 |

10-0049E BOARD MEMBER COMMENTS

There were no Board Member comments at this time.

10-0050E PUBLIC COMMENTS

There were no public comments.

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11:45 a.m. There being no further hearings or business to come before the Board, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, the meeting was adjourned.

JAMES COVERT, Chairperson
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by
Jaime Deller, Deputy Clerk*