#### WASHOE COUNTY BOARD OF EQUALIZATION

#### **BOARD MEMBERS**

COUNTY CLERK

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

DEPUTY DISTRICT

Herb Kaplan

**ATTORNEY** 

Amy Harvey

Alternate:

Philip Horan, First Alternate Thomas Krompetz, Second Alternate

#### AGENDA WEDNESDAY FEBRUARY 2, 2011

# WASHOE COUNTY COMMISSION CHAMBERS 1001 EAST NINTH STREET, RENO, NEVADA 9:00 a.m.

THE WASHOE COUNTY COMMISSION CHAMBERS ARE ACCESSIBLE TO THE DISABLED. IF YOU REQUIRE SPECIAL ARRANGEMENTS FOR THE MEETING CALL THE COUNTY MANAGER'S OFFICE, 328-2000, 24-HOURS PRIOR TO THE MEETING.

UNLESS OTHERWISE NOTED, ALL REAL PROPERTY HEARINGS ARE FOR 2011/2012; PERSONAL PROPERTY AND EXEMPTION HEARINGS ARE FOR 2010/2011.

ITEMS ON THE AGENDA MAY BE TAKEN IN AN ORDER OTHER THAN WHAT APPEARS ON THE AGENDA.

ALL HEARINGS BEFORE THE BOARD OF EQUALIZATION PROCEED AS FOLLOWS:

- . ASSESSOR DESCRIBES AND LOCATES THE SUBJECT PROPERTY.
- 2. PETITIONER(S)' (PROPERTY OWNER) PRESENTATION OF VALUE.
- 3. ASSESSOR'S PRESENTATION OF VALUE.
- 4. PETITIONER(S)' REBUTTAL.

THE BOARD MAY CONTINUE THE HEARING TO A FUTURE DATE. IN THE EVENT THAT THE BOARD TAKES ACTION ON THE PETITION, THE BOARD MAY ASK QUESTIONS AT ANY TIME. THE BOARD'S ACTION MAY CONSIST OF DENYING THE PETITION, UPHOLDING THE PETITIONER(S)' VALUE, OR DECIDING A DIFFERENT VALUE FOR THE PROPERTY.

ACTION TAKEN BY THE BOARD OF EQUALIZATION ON ANY APPEAL MAY INCLUDE ADDING THERETO OR DEDUCTING THEREFROM A SUM FROM ANY OTHER PROPERTY ASSESSED BY THE COUNTY ASSESSOR AS IS NECESSARY TO MAKE IT CONFORM TO THE TAXABLE VALUE OF THE PROPERTY ON APPEAL.

Public Comment during the meeting will be for all matters, both on and off the agenda, and be limited to three (3) minutes per person. No public comment will be heard during individual items on the agenda. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment during the designated public comment period at the Board meeting. The Chairperson and County Board of Equalization intend that their proceedings should demonstrate the highest levels of decorum, civic responsibility, efficiency and mutual respect between citizens and their government. The Board respects the right of citizens to present differing opinions and views, even criticism, but our democracy cannot function effectively in an environment of personal attacks, slander, threats of violence and willful disruption. To that end the Nevada Open Meeting Law provides the authority for the Chair of a public body to maintain the decorum and to declare a recess if needed to remove any person who is disrupting the meeting, and notice is hereby provided of the intent of this body to preserve the decorum and remove anyone who disrupts the proceedings.

#### \*1. ROLL CALL

#### 2. APPROVAL OF MINUTES

Review and approval of minutes for December 1, 2010 Washoe County Board of Equalization organizational meeting

#### 3. SWEARING IN

County Clerk to Administer Oath to Appraisal Staff

#### 4. WITHDRAWALS

Petitions withdrawn after posting of agenda.

#### 5. REQUESTS FOR CONTINUANCE

Review and discussion for possible action on requests for continuances.

#### 6. CONSOLIDATION OF HEARINGS

Discussion and action for possible consolidation of hearings listed on this agenda. Consolidation to be considered when appeals assert same or similar questions of law or fact.

#### 7. EXEMPTION APPEALS

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

ASSESSOR'S PARC	EL NO. PETITIONER	HEARING NO.
009-722-10	MOSS, ESTELLE	11 <b>-0297</b> E10
013-150-22	MULTNOMAH BIBLE COLLEGE	11-0298E10
013-150-34	MULTNOMAH BIBLE COLLEGE	11-0299E10
012-172-16	WASHOE-MILL APARTMENTS	11-0543E10

#### 8. <u>MULTI-FAMILY</u>

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

ASSESSOR'S PARCEL	NO. PETITIONER	HEARING NO.
021-281-06	ROSEWOOK PARK LLC	11-0102A
021-281-07	ROSEWOOK PARK LLC	11-0102B
021-282-01	ROSEWOOK PARK LLC	11-0102C
031-292-49	NEVADA AFFORDABLE HOUSING TRUST #111209	11-0126
400-040-13	LIVERMORE PORTFOLIO INVESTORS	11-0186
004-091-10	BULLIS, GARY G & LOUISE A	11-0283
013-411-10	WELLS FARGO BANK	11-0333
030-241-82	EASTLAND HILLS LLC et al	11-0383
160-070-26	SPANOS CORPORATION	11-0385
514-340-06	CANYON VISTA APARTMENTS INC	11-0386
514-340-17	GLACIER/COLONNADE CORP	11-0387
024-140-15	GLENWAY APARTMENTS LTD	11-0395
011-178-05	SBT10 LLC	11-0583B
035-051-25	SIERRA POINT LLC	11-0590A
035-170-01	SIERRA POINT LLC	11-0590B

# 9. CONDO/TOWNHOUSE USED AS APARTMENTS

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

ASSESSOR'S PARCI	EL NO. PETITIONER	HEARING NO.
510-582-33	CAVIATA ATTACHED HOMES LLC	11-0307A
510-582-34	CAVIATA ATTACHED HOMES LLC	11-0307B
510-582-35	CAVIATA ATTACHED HOMES LLC	11-0307C
510-582-36	CAVIATA ATTACHED HOMES LLC	11-0307D
510-582-37	CAVIATA ATTACHED HOMES LLC	11-0307E
510-582-38	CAVIATA ATTACHED HOMES LLC	11-0307F
510-582-39	CAVIATA ATTACHED HOMES LLC	11-0307G
510-582-40	CAVIATA ATTACHED HOMES LLC	11-0307H
510-582-41	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307I
510-582-42	CAVIATA ATTACHED HOMES LLC	11-0307J
510-582-43	CAVIATA ATTACHED HOMES LLC	11-0307K

510-582-44	CAVIATA ATTACHED HOMES LLC	11-0307L
510-582-45	CAVIATA ATTACHED HOMES LLC	11-0307M
510-582-46	CAVIATA ATTACHED HOMES LLC	11-0307N
510-582-47	CAVIATA ATTACHED HOMES LLC	11-03070
510-582-48	CAVIATA ATTACHED HOMES LLC	11-0307P
510-582-49	CAVIATA ATTACHED HOMES LLC	11-0307Q
510-582-50	CAVIATA ATTACHED HOMES LLC	11-0307R
510-582-51	CAVIATA ATTACHED HOMES LLC	11-0307S
510-582-52	CAVIATA ATTACHED HOMES LLC	11-0307T
510-582-53	CAVIATA ATTACHED HOMES LLC	11-0307U
510-582-54	CAVIATA ATTACHED HOMES LLC	11-0307V
510-582-55	CAVIATA ATTACHED HOMES LLC	11-0307W
510-582-56	CAVIATA ATTACHED HOMES LLC	11-0307X
510-582-57	CAVIATA ATTACHED HOMES LLC	11-0307Y
510-582-58	CAVIATA ATTACHED HOMES LLC	11-0307Z
510-582-59	CAVIATA ATTACHED HOMES LLC	11-0307A1
510-582-60	CAVIATA ATTACHED HOMES LLC	11-0307B1
510-582-61	CAVIATA ATTACHED HOMES LLC	11-0307C1
510-582-62	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307D1
510-582-63	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307E1
510-582-64	CAVIATA ATTACHED HOMES LLC	11-0307F1
510-583-49	CAVIATA ATTACHED HOMES LLC	11-0307G1
510-583-50	CAVIATA ATTACHED HOMES LLC	11-0307H1
510-583-51	CAVIATA ATTACHED HOMES LLC	11-0307I1
510-583-52	CAVIATA ATTACHED HOMES LLC	11-0307J1
510-583-53	CAVIATA ATTACHED HOMES LLC	11-0307K1
510-583-54	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307L1
510-583-55	CAVIATA ATTACHED HOMES LLC	11-0307M1
510-583-56	CAVIATA ATTACHED HOMES LLC	11-0307N1
510-583-57	CAVIATA ATTACHED HOMES LLC	11-0307O1
510-583-58	CAVIATA ATTACHED HOMES LLC	11-0307P1
510-583-59	CAVIATA ATTACHED HOMES LLC	11-0307Q1
510-583-60	CAVIATA ATTACHED HOMES LLC	11-0307R1
510-583-61	CAVIATA ATTACHED HOMES LLC	11-030781
510-583-62	CAVIATA ATTACHED HOMES LLC	11-0307T1
510-583-63	CAVIATA ATTACHED HOMES LLC	11-0307U1

510-583-64	CAVIATA ATTACHED HOMES LLC	11-0307V1
510-583-65	CAVIATA ATTACHED HOMES LLC	11-0307W1
510-583-66	CAVIATA ATTACHED HOMES LLC	11-0307X1
510-583-67	CAVIATA ATTACHED HOMES LLC	11-0307Y1
510-583-68	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307Z1
510-583-69	CAVIATA ATTACHED HOMES LLC	11-0307A2
510-583-70	CAVIATA ATTACHED HOMES LLC	11-0307B2
510-583-71	CAVIATA ATTACHED HOMES LLC	11-0307C2
510-583-72	CAVIATA ATTACHED HOMES LLC	11-0307D2
510-583-73	CAVIATA ATTACHED HOMES LLC	11-0307E2
510-583-74	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307F2
510-583-75	CAVIATA ATTACHED HOMES LLC	11-0307G2
510-583-76	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307H2
510-583-77	CAVIATA ATTACHED HOMES LLC	11-0307I2
510-583-78	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307J2
510-583-79	CAVIATA ATTACHED HOMES LLC	11-0307K2
510-583-80	CAVIATA ATTACHED HOMES LLC	11-0307L2
510-583-81	CAVIATA ATTACHED HOMES LLC	11-0307M2
510-583-82	CAVIATA ATTACHED HOMES LLC	11-0307N2
510-583-83	CAVIATA ATTACHED HOMES LLC	11-0307O2
510-583-84	CAVIATA ATTACHED HOMES LLC	11-0307P2
510-583-85	CAVIATA ATTACHED HOMES LLC	11-0307Q2
510-583-86	CAVIATA ATTACHED HOMES LLC	11-0307R2
510-583-87	CAVIATA ATTACHED HOMES LLC	11-0307S2
510-583-88	CAVIATA ATTACHED HOMES LLC	11-0307T2
510-583-89	CAVIATA ATTACHED HOMES LLC	11-0307U2
510-583-90	CAVIATA ATTACHED HOMES LLC	11-0307V2
510-583-91	CAVIATA ATTACHED HOMES LLC	11-0307W2
510-583-92	CAVIATA ATTACHED HOMES LLC	11-0307X2
510-583-93	CAVIATA ATTACHED HOMES LLC	11-0307Y2
510-583-94	CAVIATA ATTACHED HOMES LLC	11-0307Z2
510-583-95	CAVIATA ATTACHED HOMES LLC	11-0307A3
510-583-96	CAVIATA ATTACHED HOMES LLC	11-0307B3
510-584-25	CAVIATA ATTACHED HOMES LLC	11-0307C3
510-584-26	CAVIATA ATTACHED HOMES LLC	11-0307D3
510-584-27	CAVIATA ATTACHED HOMES LLC	11-0307E3

510-584-28	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307F3
510-584-29	CAVIATA ATTACHED HOMES LLC	11-0307G3
510-584-30	CAVIATA ATTACHED HOMES LLC	11-0307H3
510-584-31	CAVIATA ATTACHED HOMES LLC	11-0307I3
510-584-32	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307J3
510-584-33	CAVIATA ATTACHED HOMES LLC	11-0307K3
510-584-34	CAVIATA ATTACHED HOMES LLC	11-0307L3
510-584-35	CAVIATA ATTACHED HOMES LLC	11-0307M3
510-584-36	CAVIATA ATTACHED HOMES LLC	11-0307N3
510-584-37	CAVIATA ATTACHED HOMES LLC	11-0307O3
510-584-38	CAVIATA ATTACHED HOMES LLC	11-0307P3
510-584-39	CAVIATA ATTACHED HOMES LLC	11-0307Q3
510-584-40	CAVIATA ATTACHED HOMES LLC	11-0307R3
510-584-41	CAVIATA ATTACHED HOMES LLC	11-0307S3
510-584-42	CAVIATA ATTACHED HOMES LLC	11-0307T3
510-584-43	CAVIATA ATTACHED HOMES LLC	11-0307U3
510-584-44	CAVIATA ATTACHED HOMES LLC	11-0307V3
510-584-45	CAVIATA ATTACHED HOMES LLC	11-0307W3
510-584-46	CAVIATA ATTACHED HOMES LLC	11-0307X3
510-584-47	CAVIATA ATTACHED HOMES LLC	11-0307Y3
510-584-48	CAVIATA ATTACHED HOMES LLC	11-0307Z3
510-585-41	CAVIATA ATTACHED HOMES LLC	11-0307A4
510-585-42	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307B4
510-585-43	CAVIATA ATTACHED HOMES LLC	11-0307C4
510-585-44	CAVIATA ATTACHED HOMES LLC	11-0307D4
510-585-45	CAVIATA ATTACHED HOMES LLC	11-0307E4
510-585-46	CAVIATA ATTACHED HOMES LLC	11-0307F4
510-585-47	CAVIATA ATTACHED HOMES LLC	11-0307G4
510-585-48	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307H4
510-585-49	CAVIATA ATTACHED HOMES LLC	11-0307I4
510-585-50	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307J4
510-585-51	CAVIATA ATTACHED HOMES LLC	11-0307K4
510-585-52	CAVIATA ATTACHED HOMES LLC	11-0307L4
510-585-53	CAVIATA ATTACHED HOMES LLC	11-0307M4
510-585-54	CAVIATA ATTACHED HOMES LLC	11-0307N4
510-585-55	CAVIATA ATTACHED HOMES LLC	11-0307O4

510-585-56	CAVIATA ATTACHED HOMES LLC	11-0307P4
510-585-57	CAVIATA ATTACHED HOMES LLC	11-0307Q4
510-585-58	CAVIATA ATTACHED HOMES LLC	11-0307R4
510-585-59	CAVIATA ATTACHED HOMES LLC	11-0307S4
510-585-60	CAVIATA ATTACHED HOMES LLC	11-0307T4
510-585-61	CAVIATA ATTACHED HOMES LLC	11-0307U4
510-585-62	CAVIATA ATTACHED HOMES LLC	11-0307V4
510-585-63	CAVIATA ATTACHED HOMES LLC	11-0307W4
510-585-64	CAVIATA ATTACHED HOMES LLC	11-0307X4
510-585-65	CAVIATA ATTACHED HOMES LLC	11-0307Y4
510-585-66	CAVIATA ATTACHED HOMES LLC	11-0307Z4
510-585-67	CAVIATA ATTACHED HOMES LLC	11-0307A5
510-585-68	CAVIATA ATTACHED HOMES LLC	11-0307B5
510-585-69	CAVIATA ATTACHED HOMES LLC	11-0307C5
510-585-70	CAVIATA ATTACHED HOMES LLC	11-0307D5
510-585-71	CAVIATA ATTACHED HOMES LLC	11-0307E5
510-585-72	CAVIATA ATTACHED HOMES LLC	11 <b>-0</b> 307F5
510-585-73	CAVIATA ATTACHED HOMES LLC	11-0307G5
510-585-74	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307H5
510-585-75	CAVIATA ATTACHED HOMES LLC	11-0307I5
510-585-76	CAVIATA ATTACHED HOMES LLC	11-0307J5
510-585-77	CAVIATA ATTACHED HOMES LLC	11-0307K5
510-585-78	CAVIATA ATTACHED HOMES LLC	11-0307L5
510-585-79	CAVIATA ATTACHED HOMES LLC	11-0307M5
510-585-80	CAVIATA ATTACHED HOMES LLC	11-0307N5
510-586-41	CAVIATA ATTACHED HOMES LLC	11-0307O5
510-586-42	CAVIATA ATTACHED HOMES LLC	11-0307P5
510-586-43	CAVIATA ATTACHED HOMES LLC	11-0307Q5
510-586-44	CAVIATA ATTACHED HOMES LLC	11-0307R5
510-586-45	CAVIATA ATTACHED HOMES LLC	11-0307S5
510-586-46	CAVIATA ATTACHED HOMES LLC	11-0307T5
510-586-47	CAVIATA ATTACHED HOMES LLC	11-0307U5
510-586-48	CAVIATA ATTACHED HOMES LLC	11-0307V5
510-586-49	CAVIATA ATTACHED HOMES LLC	11-0307W5
510-586-50	CAVIATA ATTACHED HOMES LLC	11-0307X5
510-586-51	CAVIATA ATTACHED HOMES LLC	11-0307Y5

510-586-52	CAVIATA ATTACHED HOMES LLC	11-0307Z5
510-586-53	CAVIATA ATTACHED HOMES LLC	11-0307A6
510-586-54	CAVIATA ATTACHED HOMES LLC	11-0307B6
510-586-55	CAVIATA ATTACHED HOMES LLC	11-0307C6
510-586-56	CAVIATA ATTACHED HOMES LLC	11-0307D6
510-586-57	CAVIATA ATTACHED HOMES LLC	11-0307E6
510-586-58	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307F6
510-586-59	CAVIATA ATTACHED HOMES LLC	11-0307G6
510-586-60	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307H6
510-586-61	CAVIATA ATTACHED HOMES LLC	11-0307I6
510-586-62	CAVIATA ATTACHED HOMES LLC	11-0307Ј6
510-586-63	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307K6
510-586-64	CAVIATA ATTACHED HOMES LLC	11-0307L6
510-586-65	CAVIATA ATTACHED HOMES LLC	11-0307M6
510-586-66	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307N6
510-586-67	CAVIATA ATTACHED HOMES LLC	11-030706
510-586-68	CAVIATA ATTACHED HOMES LLC	11-0307P6
510-586-69	CAVIATA ATTACHED HOMES LLC	11 <b>-</b> 0307Q6
510-586-70	CAVIATA ATTACHED HOMES LLC	11-0307R6
510-586-71	CAVIATA ATTACHED HOMES LLC	11-0307S6
510-586-72	CAVIATA ATTACHED HOMES LLC	11-0307T6
510-586-73	CAVIATA ATTACHED HOMES LLC	11-0307U6
510-586-74	CAVIATA ATTACHED HOMES LLC	11-0307V6
510-586-75	CAVIATA ATTACHED HOMES LLC	11-0307W6
510-586-76	CAVIATA ATTACHED HOMES LLC	11-0307X6
510-586-77	CAVIATA ATTACHED HOMES LLC	11-0307Y6
510-586-78	CAVIATA ATTACHED HOMES LLC	11-0307Z6
510-586-79	CAVIATA ATTACHED HOMES LLC	11-0307A7
510-586-80	CAVIATA ATTACHED HOMES LLC	11-0307B7

# 10. <u>COMMERCIAL</u>

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

ASSESSOR'S PARCEL NO.		PETITIONER	HEARING NO.	
036-011-23	RIC2	3 LTD	11-0384	
011-178-04	SBT10	LLC	11-0583A	

- \*11. **BOARD MEMBER COMMENTS**: This item is limited to announcements or topics/issues proposed for future agendas.
- \*12. <u>PUBLIC COMMENTS.</u> Comment heard under this item will be limited to three (3) minutes per person and may pertain to matters both on and off the Board agenda. Comments are to be made to the Board as a whole.

#### 13. ADJOURNMENT

\* INDICATES NON-ACTION ITEMS

THIS AGENDA IS AN OFFICIAL AGENDA OF THE WASHOE COUNTY BOARD OF EQUALIZATION POSTED BY THE WASHOE COUNTY CLERK AS CLERK OF THE BOARD OF EQUALIZATION.

If seal affixed here

Pursuant to NRS 241.020, this Agenda has been posted at the following locations:

County Clerk's Office, Washoe County Courthouse, 75 Court Street, Reno, Nevada (Washoe County Administration Complex, 1001 East 9th Street, Reno, Nevada (Manager's Office)

Washoe County Administration Complex, 1001 East 9th Street, Reno, Nevada (Assessor's Office)

Washoe County Central Library, 301 South Center Street, Reno, Nevada

Sparks Justice Court, 630 East Greenbrae Drive, Sparks, Nevada

Incline Village Justice Court, 865 Tahoe Blvd, Incline Village, Nevada

Incline Village Branch Library, 845 Alder Ave., Incline Village, Nevada

www.washoecounty.us

# AFFIDAVIT OF POSTING WASHOE COUNTY BOARD OF EQUALIZATION

COUNTY OF WASHOE	}
	}ss
STATE OF NEVADA	}

I, *JAIME DELLERA*, being first duly sworn, depose and say that on January 27, 2011, I posted the Agenda for the February 2, 2011 meeting of the Washoe County Board of Equalization by faxing, providing by electronic service or delivering said agenda, with a cover sheet including posting instructions, to the following posting locations. Said agenda was also posted on the website at www.washoecounty.us/clerks on January 27, 2011.

Washoe County Courthouse Public Bulletin Board Attn: Admin Team Fax # 775-328-3582

Sparks Justice Court 630 Greenbrae Drive Sparks, NV Fax # 775-352-3004

Washoe County Main Library 301 South Center Street

Reno, NV

Email: mlohnes@washoecounty.us

Washoe County Assessor's Office Admin Complex

1001 East Ninth Street

Email: <a href="mailto:twilkins@washoecounty.us">twilkins@washoecounty.us</a>
Email: <a href="mailto:sdufva@washoecounty.us">sdufva@washoecounty.us</a>
Email: <a href="mailto:cdodson@washoecounty.us">cdodson@washoecounty.us</a>

Washoe County Manager's Office Admin Complex (Chambers) 1001 East Ninth Street Fax# 775-328-2037

Incline Village Justice Court 865 Tahoe Blvd. Incline Village, NV Fax # 775-832-4162

Washoe County Library Incline Village Branch 845 Alder Avenue Incline Village, NV

Email: moday@washoecounty.us

ibed and sworn to before me this by of January, 2011.

ARVEY, County Clerk

Deputy Clerk

JAIME DELLERA