

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

THURSDAY

9:00 A.M.

FEBRUARY 27, 2014

PRESENT:

James Covert, Chairman
John Krolick, Vice Chairman
James Brown, Member
Philip Horan, Member
Gary Kizziah, Member

Nancy Parent, County Clerk
Peter Simeoni, Deputy District Attorney

The Board of Equalization convened at 9:00 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:

14-341E PUBLIC COMMENT

Agenda Subject: “Comment heard under this item will be limited to three (3) minutes per person and may pertain to matters on and off the Board agenda. Comments are to be made to the Board as a whole.”

There was no response to the call for public comment.

14-342E WITHDRAWN PETITIONS

There were no petitions withdrawn from the agenda.

14-343E CONSOLIDATION OF HEARINGS

The Board consolidated items as necessary when they each came up on the agenda.

**14-344E PARCEL NO. 148-122-03 – SPECTOR, RON F.
HEARING NO. 14-0200**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 6510 Galena Canyon Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Evidence of Value, 6 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 13 pages.

On behalf of the Petitioner, Ron Spector was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Pete Kinne, Appraiser, oriented the Board as to the location of the subject property.

Mr. Spector disagreed with the valuation being increased by \$100,000 on his property. He did not believe that his property accurately reflected the only reasonable comparable sale in the neighborhood, which had been valued 40 percent greater than his property due to the visibility of Mt. Rose and proximity to Galena Creek. Mr. Spector indicated that the comparable across the street, valued at \$740,000, was superior in construction, a log home with heavy timbers, had natural stone, superior views, backed Galena Creek, had running water on the property, and had a barn approximately four times larger than the barn on his property.

Appraiser Kinne explained that this was a complicated appeal because it was horse property and comparables were difficult to compile. He said the residence was a quality class 6.0 and had a 1,216 square foot barn with a 320 square foot hay loft. The pasture area was fenced with a split rail fence approximately 1,800 linear feet.

Appraiser Kinne said that Improved Sale (IS)1 and IS4 were in the subject's neighborhood, but he had to travel outside of the area to locate two more comparables. He said IS1 was similar in land size, quality class, bedroom and bathroom count, garage size and location, but was superior in living area. He said the sale lacked the equestrian improvements as to the subject property, but was offset by the extensive landscaping and large pond on the property. He noted that IS1 had a 1,600 square foot detached garage.

Appraiser Kinne indicated that IS2 was located in the Andrew Lane/Rhodes Road area. The living area, garage size, and quality class were similar to the subject property, but superior in age and lot size. He said the lot was five acres larger than the subject parcel, but was offset by an up slope in the topography and an access easement along the western edge of the parcel. The additional equestrian improvements consisted of a 3,100 square foot barn and 4,650 linear feet of vinyl fencing. Those additional improvements were superior to the subject property and were a high indicator of value.

Appraiser Kinne said IS3 was located in Franktown Ranches. The property was slightly inferior in living area, but superior in quality class and location and

sat on a parcel one acre larger than the subject. However, the property lacked the horse amenities of the subject parcel, but given the superior location of the parcel, the sale was considered a high indicator of value.

Appraiser Kinne explained that IS4 was a dated sale and located across the street from the subject property. The sale represented the low end of the range since it was a short sale that went into contract on November 21, 2011 and closed on February 24, 2012. The parcel was originally listed for \$995,000, but sold for \$740,000. Based on the conditions at the time of sale, he said the sale set the limit of value and was given little weight.

Appraiser Kinne concluded that an emphasis was placed on IS1 through IS3, indicating a value range of \$167 to \$284 per square foot. The total taxable value on the subject parcel of \$898,976 or \$168 a square foot fell on the low side of the range. As a result, it was recommended that the total taxable value be upheld.

Chairman Covert stated that the sale across the street was an arms length transaction, but was a distressed sale. Appraiser Kinne acknowledged it was a short sale.

Member Krolick questioned the land value for IS4. Appraiser Kinne replied that the land value for IS4 was \$200,000 and the same as the subject.

Member Brown said the Petitioner questioned the veracity of the 5,365 square feet listed on the Assessor's Record Card. Appraiser Kinne replied that he had been unable to measure the area; however, he would visit the property and measure the square footage. Chairman Covert asked how the square footage was determined. Appraiser Kinne replied that the square footage was determined by reviewing the plans.

Member Horan asked for clarification on the lot values. Appraiser Kinne explained that he reviewed typical lots and sales, and then made appropriate adjustments based on market data. He confirmed that IS4 did back up to Galena Creek, but indicated there was not enough evidence to make an upward adjustment to parcels that backed up to the Creek.

Member Kizziah said the Petitioner indicated that IS4 would cost twice as much to construct as the subject parcel due to the type of construction. He asked how the *Marshall & Swift* manual would evaluate that comparable. Appraiser Kinne replied that he was unable to make that determination, but indicated there was a quality class assigned on the residence to account for construction.

In rebuttal, Mr. Spector explained that his property was stick construction with Hardie Board siding. He noted that the cost using log construction was approximately twice the amount per square foot. Originally, he said the neighboring lot sold for over \$400,000; whereas, the subject lot sold for \$250,000.

Member Kizziah questioned why the Petitioner changed his opinion of value since submitting the petition. Mr. Spector explained that he had not been able to pull the Assessor's records to calculate the per acre cost.

Chairman Covert brought the discussion back to the Board.

Member Krolick felt that IS4 was a superior location since it backed up to open space and appeared to have a creek or drainage on the property. In this situation, he did not think it was warranted to use a standard parcel value.

Member Horan said there was a disagreement on the quality class between the Petitioner and the Appraiser and suggested that quality class be reviewed.

Chairman Covert asked if the Petitioner would allow the Appraiser to visit the property and review the quality class and verify the square footage of the house. Mr. Spector said that would be considered.

Chairman Covert suggested reducing the land value to \$180,000, but leave the improvement values the same with the caveat that the Appraiser visits the property to determine if any adjustments were warranted for the square footage and/or quality class.

Member Horan agreed with reducing the land value. However, he was cautious of assigning a base lot rate in the area and creating an inequality. Chairman Covert stated that was a custom area.

With regard to Parcel No. 148-122-03, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be reduced to \$180,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$878,976 for tax year 2014-15. The reduction was based on re-evaluation of the land value. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

PETITIONS NOT TIMELY FILED

14-345E PARCEL NO. 045-542-28 – ROSS, RYAN P & SHAWNA M – HEARING NO. 14-0339NA

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 15365 Callahan Road, Washoe County, Nevada.

Chairman Covert stated that the Board had previously ruled that they could not accept late filings.

Pete Simeoni, Legal Counsel, believed that motions had not been made in previous meetings for untimely appeals. Chairman Covert said the position of the Board would be to decline hearing the appeal due to it being untimely filed. Mr. Simeoni explained that the statute did not cover any other authority other than when appeals must be filed by the January 15th deadline. He said the statute did not provide the Board with any additional authority to hear untimely petitions. Chairman Covert said the alternative would then be for the Petitioner to file with the State Board of Equalization (SBOE) before their deadline.

Josh Wilson, Assessor, indicated that untimely petitions placed on an agenda and styled as an action item had been called and determined. He explained that this was a unique case and, if the Board called the appeal, the Petitioner was present and would explain why this petition was untimely. He understood that the Petitioner believed the appeal had been timely filed and it may have been the Assessor's Office error that it was never forwarded to the Clerks' Office, but there was no verification of receipt for the appeal. The Petitioner felt the appeal had been faxed December 16, 2013; however, there was no documentation that the fax was ever received.

Chairman Covert commented if the appeal were faxed, there would be a conformation that the fax went through. If the Petitioner had that confirmation, he said it would be prima facie.

Mr. Simeoni asked if Assessor Wilson was willing to waive the potential filing deadline for this appeal. Assessor Wilson replied that the Assessor's Office was not in the position to waive the January 15th deadline. Mr. Simeoni clarified that he was asking on the issue of whether or not this appeal was untimely be waived.

Member Krolick indicated that the signature on the petition was dated December 16, 2013.

Assessor Wilson felt it would be prudent in this case to call the appeal and allow the Petitioner to state their position. In the event the Board decided to take jurisdiction, his Office was prepared to move forward with the appeal.

Chairman Covert said if the Petitioner faxed the appeal and had confirmation that the fax was received, he felt the Petitioner should not be penalized. Member Horan felt it was not the Board's role and believed the Assessor needed to determine if the appeal was received or not received.

Member Brown asked if there was any evidence that this petition was received. Assessor Wilson said his Office had no record of receiving a fax on December 16, 2013. He said the first time his Office was made aware of this appeal was when the Petitioner took a picture of the appeal form and emailed that picture to an appraiser, which was on February 18, 2014.

Member Kizziah said if the Petitioner had come to the Office with a fax receipt, he asked if the appeal would have been placed on the agenda. Assessor Wilson replied that a fax log was requested, but not provided.

Chairman Covert said he was uncomfortable with the photograph and noted that his fax machine would provide a receipt stating that the fax had been received. He reiterated it would be prima facie if the Petitioner had that receipt. Member Horan was uncomfortable with the Board making that decision, and he felt it should be determined by the Assessor whether the petition was received in a timely basis.

If the Board chose not to hear the appeal, Chairman Covert asked if the Petitioner could file with the SBOE by their deadline. Mr. Simeoni explained since a decision had not been made there would be nothing to appeal.

Shawna Ross, Petitioner, stated that her husband had faxed the appeal form, but his company did not save the e-fax logs unless a person printed them out; however, he did not print out that log.

Without any evidence or receipt, Chairman Covert said the Board could not hear the appeal.

Ms. Ross asked if they could appeal to the SBOE. Assessor Wilson indicated there was nothing prohibiting an appeal being filed to the SBOE, but the State Board may question the basis for the appeal. However, any taxpayer could fill out a form and send it in by the March 10th deadline to the SBOE to have the Secretary of the State Board determine the appropriate course of action. Mr. Simeoni said this may be a case of semantics. He said the Petitioner could file an appeal with the SBOE, but whether it had merit or would be heard on those merits was another matter.

There was no action taken on this item.

CONSOLIDATION OF HEARINGS

The following two hearings would be heard simultaneously: Hearing Nos. 14-0239A and 14-0239B.

14-346E **PARCEL NO. 049-360-17 – FOUR SEASON RV PARK**
HEARING NO. 14-0239A

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land located at 13109 S. Virginia, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner
Exhibit A: Comparable sales, 8 pages.

Exhibit B: Memo with attachments dated February 27, 2014, 12 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

On behalf of the Petitioner, Steven Polikalas was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Howard Stockton, Appraiser, oriented the Board as to the location of the subject property.

Mr. Polikalas stated that the use of the Four Seasons RV Park had been discontinued since November 2005, and was a 39 space RV Park located on South Virginia Street. He indicated that the Assessor's value for the 24 spaced, operational Evergreen Trailer Park, located 0.2 miles from the subject property was \$15,000 per space, for a total of \$360,000. Based on the assessed value of the Evergreen Trailer Park, Mr. Polikalas said the owner believed the subject property should be assessed at \$585,000. If the subject property was valued on a square foot basis, he said the Appraiser should review similarly sized parcels with similar site work needed, not the smaller, finished pad sites being presented as comparables. Mr. Polikalas explained that the subject property needed site work in order to be developed, and he felt that the land sales were deemed too high. He stated that photos of the property were submitted showing the condition of the property. Mr. Polikalas indicated that a letter was included in the evidence, submitted to the Public Utilities Commission on February 3, 2006, that the Four Seasons RV Park had officially closed and all mobile home park operations had ceased November of 2005. He recommended the Board reduce the assessed value of the subject property to \$585,000.

Appraiser Stockton indicated that the two parcels had different base values. He said Parcel No. 049-360-17 (the smaller parcel, the subject) was valued at \$10 per square foot and APN 049-360-18, Hearing No. 14-0239B (the larger parcel) was valued at \$8 per square foot.

Chairman Covert asked if the larger parcel was the actual RV Park. Appraiser Stockton stated that was correct. He said the smaller parcel may have had an equipment shed, but confirmed that both parcels were currently vacant.

Appraiser Stockton explained that the comparables for the two parcels were different due to the sizes. He said the smaller parcel was vacant land located on South Virginia Street approximately one-third of a mile off South Virginia and the Damonte Ranch Parkway. The subject was zoned mixed-use and located in the South Virginia Street Transient Oriented Corridor Plan (TOD). He said the parcel measured 16,000 square feet and noted that zoning would allow a wide variety of land uses.

Appraiser Stockton said that commercial land sales in south Reno and along the South Virginia Street corridor were analyzed. Although there had not been many recent land transactions along the South Virginia Street corridor, there had been some development activity. He said car dealerships, such as Mini of Reno and Acura had currently constructed new facilities in the corridor. A CarMax Dealership was also under construction on a 5.049 acre site purchased on February 12, 2012 for \$4,500,000. He said another dealership property consisted of 5.7 acres with a 14,688 square foot showroom/garage and 3,388 square feet of service repair garage. He said that was purchased November 29, 2011 for \$4,200,000. In addition to car dealerships, Appraiser Stockton said that the South Creek Neighborhood Shopping Center had been developed. More than 38,000 square feet of retail space had been built since 2010 with the Center close to being 100 percent occupied. Appraiser Stockton explained that the growth along that corridor had occurred despite a poor economy and demonstrated the increasing demand for land in that area.

Appraiser Stockton stated that three land sales and two listings were used to analyze the taxable land value. He said Land Sale (LS) 1 was purchased on July 31, 2012 for \$920,000 or \$14.08 a square foot. He said LS1 was an irregularly shaped lot on the Veteran's Parkway/Geiger Grade round-about that was a high traffic location and developed as a Maverick Gas Station and Convenience Store. He indicated that the frontage for this parcel on a busy intersection was superior to the subject.

Appraiser Stockton said that LS2 was a rectangular shaped lot on South Virginia Street south of Huffaker Lane. The property was purchased by Autozone for the construction of a new store. Both the subject parcel and LS2 had South Virginia Street frontage outside of a major intersection, but LS2 was closer to the city center and superior to the subject.

Appraiser Stockton said LS3 was a pad site near the Winco Grocery Store on South Virginia Street. The site had been developed for Nu Yalk Pizza, in a community shopping center and was superior to the subject.

In addition to the sales, Appraiser Stockton stated that two listings (LST) were also provided. He said that LST1, the current listing of the subject and the adjacent parcel, consisted of 3.37 acres and had an asking price of \$2,200,000 or \$15 per square foot. He explained that the subject parcel had been on the market for three years with an asking price of \$1,688,000 or \$11.50 a square foot; however, this year the price had increased to \$2,200,000 or \$15 per square foot. He said LST2 was a 5 acre lot located on the northeast corner of South Virginia Street and Bishop Manogue Drive. The parcel was adjacent to the Bill Pierce Motors, close to other car dealerships, and had an asking price of \$4,573,000 or \$21 a square foot.

Appraiser Stockton concluded that the land sales indicated a value range between \$14.08 a square foot and \$24.41 a square foot. The subject properties value would be expected to be in the low end of the range or 10 percent to 15 percent below the established range. The listing of the subject and similar properties demonstrated the

potential value along the South Virginia Street corridor. Based on the land sales data, Appraiser Stockton believed that the subject's \$10 a square foot land value was supported and recommended that the commercial land value be upheld.

Chairman Covert inquired on the access to the smaller parcel. Appraiser Stockton replied that the parcel was directly off South Virginia Street with a turn in area. Chairman Covert said the two parcels were being reviewed as a total package, but were actually two separate parcels, and he felt they should be dealt with separately. Appraiser Stockton explained that the parcels were being marketed together and probably would be purchased together. Appraiser Stockton noted that the smaller parcel would have limitations due to the size.

Member Krolick inquired on the value or weighting when using listings in making a determination of value. Appraiser Stockton replied that the listings were reviewed in terms of valuing the property, but were not given much weight.

Member Brown asked for clarification of the TOD Plan. Appraiser Stockton replied that the TOD was a special planning overlay from the City of Reno with a certain set of requirements and uses, and provided for more high density type uses.

Member Horan said the Appellant referenced the valuation on the RV Park to the north of the Tamarack Junction Casino and asked for the Appraiser to address that statement. Appraiser Stockton replied that he had made numerous attempts to contact the Petitioner and the agent listed on the petition. However, he said the Evergreen RV Park was valued on a per site basis.

Pursuant to NRS 361.227, Josh Wilson, Assessor, said the Assessor's Office had to value improved land consistent with the use for which it was put. In this case, he was unsure if an RV Park was the highest and best use for that particular improved RV Park, but it was an RV Park and had to be valued as such. He explained RV Parks in the area were valued on a per site basis, and while the subject parcel was originally an RV Park, it was now vacant land, which was to be valued on its highest and best use consistent with the zoning and other authorized uses on the property. Assessor Wilson said a current vacant parcel, that was an RV Park, would not be equalized with a currently utilized RV Park because one was valued in use while the other was being valued for the best use.

Chairman Covert stated that the Board was dealing with the smaller parcel. Assessor Wilson replied that the value for the smaller parcel should be equalized with the larger parcel since they were being marketed as one parcel, formally utilized as one parcel, and should have the same base value. Based on the listing and the potential lack of development, he said it was appropriate, and confirmed by the listing, that it be valued as one economic unit.

Based on Assessor Wilson's comments, Member Kizziah suggested hearing the parcels together. Chairman Covert stated they were two separate hearings,

and he was uncomfortable consolidating the two parcels. Member Kizziah felt the parcels would be sold together. Chairman Covert stated that may occur, but a listing was not prima facie.

As far as valuation, Member Horan stated that he would prefer to review this as a single parcel, but assign both parcels the same value.

Chairman Covert did not disagree; however, the properties should not be combined if the owner chose to appeal the smaller parcel and not the larger parcel.

Nancy Parent, County Clerk, indicated that she had called both hearings at the same time. Chairman Covert replied that the Board was reviewing Hearing No. 14-0239A.

Member Kizziah said this comment was pertinent to the larger parcel. He remarked that the taxable value for the Tamarack Junction Casino decreased by 15 percent, and he asked for that to be correlated. Appraiser Stockton replied that he was not the Appraiser valuing casinos, but often times casinos were reviewed based on their income and performance. Member Kizziah stated that the land value for the casino had decreased from \$7.50 a square foot down to \$6.50 a square foot, and he was attempting to equalize the two properties. Appraiser Stockton felt that those two land values should not necessarily be the same since casinos were often valued on their income statements.

In regard to the smaller parcel, Mr. Polikalas agreed with the observations that the parcel was unusable in the TOD. He commented that the corridor by the South Meadows Parkway was more developed than the location of the subject parcel.

Member Kizziah inquired why the owners thought they should market the property for 30 percent more than previously listed. Mr. Polikalas replied that he had recently spoke to the Petitioner, and he noted that the property was currently not on the market. Chairman Covert said the property was not currently listed. Mr. Polikalas confirmed that was what he was told by the Petitioner.

Appraiser Stockton stated that he had spoken to the listing agent this past week that also completed the analysis in the original evidence submitted by the Petitioner. He said the comparables used by the listing agent were industrial properties that had topography and sat in the foothill area of the South Meadows. He said the Petitioner's original evidence took industrial, liquidation type sales and averaged a sales price per acre and then calculated the difference, which arrived at half the taxable value as to what was on the record. However, none of the sales were relevant to the subject property.

Chairman Covert asked if there was an active listing on the property. Appraiser Stockton replied that he had a copy of the listing notice.

Member Kizziah inquired on the taxable value for the larger parcel. Appraiser Stockton stated that the value on the larger parcel was \$8 per square foot, and had a \$10 base value with a 20 percent adjustment for shape due to the limited frontage.

With regard to Parcel No. 049-360-17, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried with Member Kizziah voting "no," it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

14-347E PARCEL NO. 049-360-18 – FOUR SEASONS RV PARK
HEARING NO. 14-0239B

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land located at 13105 S. Virginia, Washoe County, Nevada.

For discussion pertaining to Hearing No. 14-0239B, refer to minute item number 14-346E, Hearing No. 14-0239A.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable sales, 8 pages.

Exhibit B: Memo with attachments dated February 27, 2014, 12 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

Exhibit II: Replacement pages for Assessor's Hearing Evidence Packet, 3 pages.

On behalf of the Petitioner, Steven Polikalas was previously sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Howard Stockton, Appraiser, oriented the Board as to the location of the subject property.

Mr. Polikalas reiterated his argument from Hearing No. 14-0239A as stated in minute item number 14-346E.

Member Kizziah concurred with the \$8 per square foot for this parcel. He explained that he had objected to the smaller parcel because he felt they should be valued the same.

With regard to Parcel No. 049-360-18, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

14-348E ROLL CHANGE REQUEST – RCR NO. 3 – LOWER TYNER

Agenda Subject: “DECREASE – consideration of and action to approve or deny RCR No. 3 – Lower Tyner (RCR 3-1 THROUGH 3-576)”

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Letter and Roll Change Request, 13 pages.

No one was present on behalf of the Petitioners.

No one was present on behalf of the Assessor.

Pursuant to NRS 361.345, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the base land value be adjusted from \$225,000 to \$200,000 for the 2014-15 tax year, as recommended on Assessor’s Roll Change Request Nos. 3-1 through 3-576. With those adjustments, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

ASSESSOR’S PARCEL NO.	PROPERTY OWNER	RCR NO.
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122-051-02	DEMERS, MICHAEL	3-2
122-051-03	LINDBERG, KELLY	3-3
122-051-04	WEBB, JOHN R AND JULIE A	3-4
122-051-05	LUSCHAR TRUST, D L	3-5
122-051-06	BRODY LIVING TRUST	3-6
122-051-07	HIRSCHBEK FAMILY TRUST	3-7
122-051-08	FREDERIC LIVING TRUST, GEORGE AND BARBARA	3-8
122-051-09	TALLAC TRUST	3-9
122-051-10	THORP TRUST, EDWARD L	3-10
122-052-01	NEVADA STATE OF	3-11

122-052-02	BURDETTE, ROBERT T & MARGARET J	3-12
122-052-03	MICHAEL MOREY & LYNNE KREUZ TRST	3-13
122-052-04	UNITED STATED OF AMERICA	3-14
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122-133-18	VENT, RICHARD H	3-37
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122-134-03	BHR TRUST	3-40
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122-134-06	LEPRE, DAVID	3-43
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122-135-03	KLINE, MELVIN & C JAYE	3-47
122-135-04	MALCOLM TRUST, MARY	3-48
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14-349E BOARD MEMBER COMMENTS

Chairman Covert presented a “Certificate of Appreciation” to Member Krolick for his 10 years of dedicated service to the Board of Equalization.

Member Krolick thanked the Board for their recognition. He appreciated the opportunity to give back to the community and said it had been an educational experience.

Member Horan appreciated the support the Board was given by the Clerk’s Office and the professionalism always shown by the Assessor’s Office. He thanked the remaining members of the Board for a successful season.

14-350E PUBLIC COMMENT

Nancy Parent, County Clerk, stated in the past when the minutes were completed a copy of all the minutes would be placed on a CD and sent to the individual Board members for review. The Board members were instructed to send any corrections to the Chair within 30 days of receipt of the minutes. After the 30-day review period Chairman Covert would sign the signature pages and return them to the Clerk’s Office with any corrections.

Josh Wilson, Assessor, commended the Board and noted that the Board of Equalization was the hardest working Board in the State of Nevada based on the number of days they were willing to meet. He thanked the Clerk's Office and looked forward to finding ways for both Offices to improve the process. He also thanked the District Attorney's Office for their stellar representation.

* * * * *

10:25 a.m. There being no further hearings or business to come before the Board, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, the meeting was adjourned.

JAMES COVERT, Chairman
Washoe County Board of Equalization

ATTEST:

NANCY PARENT, County Clerk
and Clerk of the Washoe County
Board of Equalization

*Minutes prepared by
Stacy Gonzales, Deputy Clerk*