

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

THURSDAY

9:00 A.M.

FEBRUARY 19, 2015

PRESENT:

James Covert, Chairman
Philip Horan, Vice-Chairman
James L. Brown, Member
James Ainsworth, Member
Eugenia Larmore, Alternate Member*

Jaime Dellera, Deputy County Clerk
Leslie H. Admirand, Deputy District Attorney
Jen Gustafsen, Deputy District Attorney
Michael Large, 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 Deputy Clerk called the roll and the Board conducted the following business:

15-161E PUBLIC COMMENTS

Cathy Brandhorst spoke about matters of concern to herself.

9:01 a.m.* Alternate Member Larmore arrived during public comment.

15-162E WITHDRAWALS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

Assessor's Parcel No.	Petitioner	Hearing No.
008-511-03	ATRIUM GAMING LLC	15-0083
008-161-41	RENO WELLS HOTEL LLC	15-0108
030-041-11	SMITHS FOOD KING PROPERTIES INC	15-0109
084-090-41	RESUN MODSPACE INC	15-0110
528-321-02	DONAHUE SCHRIBER REALTY GRP LP	15-0116A
528-321-03	DONAHUE SCHRIBER REALTY GRP LP	15-0116B
528-321-04	DONAHUE SCHRIBER REALTY GRP LP	15-0116C
528-321-05	DONAHUE SCHRIBER REALTY GRP LP	15-0116D
528-321-06	DONAHUE SCHRIBER REALTY GRP LP	15-0116E
528-322-01	DONAHUE SCHRIBER REALTY GRP LP	15-0117A
528-322-02	DONAHUE SCHRIBER REALTY GRP LP	15-0117B
528-322-03	DONAHUE SCHRIBER REALTY GRP LP	15-0117C

528-322-04	DONAHUE SCHRIBER REALTY GRP LP	15-0117D
568-100-08	STONEFIELD INDUSTRIAL LLC	15-0119A
568-100-09	STONEFIELD INDUSTRIAL LLC	15-0119B

15-163E REQUESTS FOR CONTINUANCE

There were no requests for continuances.

15-164E CONSOLIDATION OF HEARINGS

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

15-165E PARCEL NO. 086-801-11 – SMITHS FOOD & DRUG CENTERS INC – HEARING NO. 15-0107

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 175 Lemmon Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income analysis, comparable properties, Nevada lease rates and Arizona lease rates, 4 pages.

Exhibit B: Summary, maps, income appeal analysis, retail market statistics and comparable sales, 18 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 24 pages.

On behalf of the Petitioner, Nick Ruiz was sworn in by Deputy County Clerk Jaime Dellera.

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

Mr. Ruiz asked the Board to direct their attention to Exhibit B. He said the current value of the subject property was \$8.1 million and his request was for a value in the range of \$5.9 million to \$7.3 million. He explained the method used to arrive at those figures was pro-forma. He provided some data to the Board regarding 17 Smith's Food & Drug stores that were being leased in Clark County and said, although he understood it was a different market, he thought it was an indicator that grocery stores leased for significantly less than in-line or big-box retail stores. He said grocery stores were anchor tenants and the rest of the stores in a shopping center fed off the day and night foot

traffic. He talked about built-to-suit leases and sublets and said build-to-suit leases were always significantly higher.

Member Horan asked if the Smith's market was a build-to-suit property and Mr. Ruiz said it was not. Mr. Ruiz said it was owner occupied and the owner did not pay themselves rent, which meant he could not use an income type method to derive a value for it.

Mr. Ruiz explained some of the figures in Exhibit B regarding the range of values he proposed. He said the gas station portion was difficult to calculate because gas prices were dictated by the market and most of the money was made on retail sales. He said it was difficult to say what the rates would be if the gas station were to be re-parceled and sold to an independent user, but he presented two different rental rates of \$27.78 per square foot and \$50 per square foot. He said there were not many market sales to compare the subject property to and he did not think it was fair to compare it to a property with 3,000 square foot of retail floor space. He thought if someone were to buy the gas station they would have to create a retail store to make money because gas prices were dictated by the market. He stated gas stations with larger footprints were able to discount gas and made money by marking up retail items by 15 to 25 percent.

Chairman Covert asked what the difference was between a supermarket with an outside gas station as opposed to a store with an outside nursery. Mr. Ruiz stated it was just another type of business. He said in most cases he would try to value the gas station based on grocery store sellable footage, but in this case he tried to provide an indicator by using an income approach and by comparing the property to sales of gas stations with smaller footprints. Chairman Covert asked if the income approach was pro-forma and Mr. Ruiz confirmed it was hypothetical with good market data to support it. Mr. Ruiz requested the valuation of the subject property be adjusted downward.

Appraiser Ettinger read from page 2 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property.

Chairman Covert noted the subject property was 59,530 square feet. Member Horan asked if the comparable sale "IS-1" (Page 2 of Exhibit I) had a gas station attached to it. Appraiser Ettinger said none of the comparable sales had gas stations; however, he did not think it was necessary to include the gas station component because he could support the overall value of the subject property with just the supermarket component.

Appraiser Ettinger talked about comparable sales for the supermarket that ranged from \$222 per square foot to \$253 per square foot and said the subject was estimated conservatively at \$200 per square foot for an approximate value of \$11,906,000. Next he spoke about the comparable sales for the fuel station and pointed out the sales ranged from \$998,000 to \$3.5 million. He said the first comparable sale on the list was the most significant because it was the closest match to the subject and it sold for \$1 million. He said the value of the subject land was well supported at \$8.80 per

square foot and that based on the sales comparisons, the combined grocery store and gas station was valued at \$13,106,000.

Appraiser Ettinger reviewed the income approach that was utilized to determine the value of the supermarket. He talked about comparable rents and said, at \$1.10 per square foot, the rent he estimated for the subject property was conservative. He stated he used an overall market vacancy rate of 15 percent and, with the typical-net expense ratio at 5 percent, the net operating income came in at \$634,530. He explained the capitalization rate was set at 8 percent, which brought the supermarket component of the property to a total of \$7,931,628.

Appraiser Ettinger explained the income approach that was utilized to determine the value of the fuel facility. He said the pumps on the subject property measured 1,440 square feet and he estimated the rent at \$6 per square foot per month for a total value of \$1,296,000.

Appraiser Ettinger concluded that with the combined total of the income approach coming in at about \$9,225,000 and the comparison sales approach coming in at \$13,106,000, he conservatively estimated and reconciled the values for the property at \$10 million for a total taxable value of \$8,137,706.

Mr. Ruiz argued the comparable sales the Appraiser used were, either dated and could not be compared to today's market, or were multi-tenant properties, which would yield higher rents. He said there was more risk in a triple-net lease on a 58,000 square foot center because it would be difficult to release and expensive to make tenant improvements for a prospective lessee. He said, based on the evidence he provided, grocery stores leased for significantly less money. He thought the Appraiser's pro-forma on the base for potential gross income was very high and he argued against the comparison to four built-to-suit properties and a Whole Foods with a 2009 lease date. He maintained Whole Foods would have started negotiating their lease 12 to 18 months before they moved into the property, so he thought the rate was really based on figures from 2007 or 2008.

Chairman Covert commented the lease arrangement probably included an escalation clause on a yearly basis and Mr. Ruiz agreed that was likely.

Mr. Ruiz maintained the subject property should not be viewed as a built-to-suit property, but as a grocery store, and said the Assessor should consider the potential gross income on a triple-net lease as an indicator for market value. He thought that consideration would place the value within the \$7.75 to \$9 per square foot range. He said he represented Kroger in Arizona and in Clark County, Nevada and stated that more than 40 lease rates in those areas were less than \$7 per square foot on average. He said he understood the other areas were in different markets, but maintained those rates could be used as an indicator.

Mr. Ruiz said he estimated the gas station at 900 square feet. He reiterated the argument that gas prices were dictated by the market and said larger footprint fuel stations were not just making more money than the smaller ones, they were taking shares away from them as well. Chairman Covert commented the gas station was probably a draw for the grocery store, but not the other way around. Mr. Ruiz agreed and remarked that was why it was difficult to determine the value of the gas station.

Mr. Ruiz concluded the value of the parcel should be in the \$5.9 million to \$7.3 million range.

Member Brown asked the Appraiser if the nearest competitor to the Smith's was a Raley's. Appraiser Ettinger replied the nearest competitor was Walmart, which did not seem to affect the business of the Smith's. He said the area was growing and served people from Lemmon Valley, Stead and Cold Springs. Chairman Covert commented there was a Raley's in Golden Valley and he wondered what the square footage of that building was. Appraiser Ettinger thought it was in the 50,000 to 60,000 square foot range.

Appraiser Ettinger discussed the argument the Appellant made regarding the comparison to properties with old leases. He said an investor would be looking at the income stream the property would generate in the next 20 years or so, and if Smith's sold the property and leased it back, it would be for a significant amount comparable to Raley's and Whole Foods. He acknowledged the income for the fuel station was inconclusive, but thought the Assessor's value was still pretty conservative.

Chairman Covert noted the Assessor's Office determined a value of more than \$10 million, but then reduced it to approximately \$8.1 million. Member Horan said the Appellant raised some interesting issues, but he believed some of it was speculative. He thought the Assessor's presentation fully supported their valuation.

With regard to Parcel No. 086-801-11, which petition was brought 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 Ainsworth, 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.

**15-166E PARCEL NO. 160-220-37 – SMITHS FOOD & DRUG CENTERS
INC – HEARING NO. 15-0115B**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 750 South Meadows Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Pro-forma market income analysis, Reno/Sparks retail market, and Kroger lease rates - Clark County and Arizona, 6 pages.

Exhibit B: Summary, maps, income appeal analysis, retail market statistics, and comparable sales, 19 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 21 pages.

Nick Ruiz, previously sworn, testified on behalf of the Petitioner.

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

Chairman Covert asked if this grocery store had a gas station in front of it. Appraiser Ettinger confirmed that was true, but said the fuel station was on a separate parcel and would be heard by the Board separately.

Mr. Ruiz said his argument for this parcel was identical to the one for the previous hearing; however, he wanted to point out that everything was hypothetical in the sales approach provided by the Assessor's Office. He stated the value was statutorily based on cost and the only way to determine that was to look at the market and deduce what it would sell for. He argued it had been proven many times that Smith's would lease back in the \$7 to \$9 range. He said he understood this was a different market than Las Vegas, Phoenix, Scottsdale and Tucson, but Smith's leased in that range throughout the states of California, Texas and Colorado and he did not think rates in Reno should be higher. He argued that a comparison to a property that incorporated millions of dollars in construction costs amortized over 25 years, was not only unfair, but wrong. He said a buyer would be looking at the income stream, which was in the \$7.75 to \$9 per square foot range. He noted the Assessor's Office was using a different cap rate than he was, and he would be willing to raise his to 8 percent, but he felt the property would sell in the \$5.4 to \$6.3 million range. He asked the Board to adjust the value downward.

Chairman Covert asked the Appellant what specific number he was asking for. Mr. Ruiz replied he was requesting a value of between \$5,456,681 and \$6,359,210. Chairman Covert asked Mr. Ruiz if he was aware that the Assessor's number was only \$200,000 higher than the highest value in that range. Mr. Ruiz replied he was aware of that.

Appraiser Ettinger read from page 2 of Exhibit I and reviewed the features, comparable sales, and the range of values associated with the subject property. He said the comparable sales were identical to those for the previous hearing. He said the Assessor's Office conservatively estimated a value for the subject property at \$200 per square foot and, through the sales comparison approach, deduced a value of \$11,438,000.

He said the subject land had a taxable value of \$8.50 per square foot, which was clearly supported at well below the range of comparable land.

Appraiser Ettinger explained, based on the income approach, the rent was estimated at \$1.20 per square foot. He stated a 15 percent overall vacancy was applied with a 5 percent triple-net expense ratio to bring the net operating income to \$665,005. He added the cap rate was set at 8 percent resulting in a value of \$8,312,567, which the Assessor's Office reconciled to \$8,300,000. He stated the total taxable value was well supported at \$6,676,258.

Appraiser Ettinger commented about the lease rate comparisons put forth by the Appellant. He did not think Clark County's market had recovered as well as Washoe County's, which was why the Assessor's Office did not typically use Clark County data as an indicator. He noted some of the rental comparisons put forth by the Appellant ranged from 25 cents per square foot to \$1.36 per square foot and, even though there was no specific information provided about those particular rental properties, the Assessor's estimate of \$1.20 per square foot still fell within that range. He stated the data from Clark County was irrelevant.

Mr. Ruiz said the sales approach put forth by the Appraiser was irrelevant because, with one exception, the subject was being compared to completely different types of properties. He stated the income method used was also irrelevant because there were fees incorporated into the base rate that did not apply. He said Kroger was one of the largest grocers in the world and they leased their properties in the range of \$7 to \$10 dollars per square foot throughout Arizona and Nevada. He did not think it was fair to cherry pick certain situations and said the five comparison properties reviewed by the Assessor did not represent the market. He said, through his experience in the tax industry, he had seen tens of thousands of leases and he believed a lower rate should be used for the base pro-forma.

Chairman Covert remarked that most western states had one major population area and numerous smaller ones. He thought Las Vegas held about 70 to 75 percent of Nevada's population and sometimes that made it tough, but it was something the Board had to deal with all the time. He noted the difference between the Petitioner's request and the assessed valuation was about 5 percent.

With regard to Parcel No. 160-220-37, which petition was brought 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 Ainsworth, 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.

15-167E **PARCEL NO. 163-050-15 – CPX SOUTH MEADOWS GATEWAY**
OPAG LLC – HEARING NO. 15-0112

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 9920 Double R Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable sales, 23 pages.

Exhibit B: Summary, maps, and comparable sales, 28 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 28 pages.

Nick Ruiz, previously sworn, testified on behalf of the Petitioner.

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

Mr. Ruiz explained the subject property was a Hilton Garden Inn, which was a limited-service hotel with 135 rooms built in 2007. He requested a full cash value in the range of \$30,000 to \$66,667 per room for a total value ranging from \$4 million to \$9 million. He said he knew that was a large range, but there were not many limited-service hotel sales to compare the subject to. He stated there was one in Washoe County that sold for \$67,000 per room and seven in the nearest competing market, Clark County, which sold for \$30,000 to \$67,000 per room. He said he knew the high end of the range in his request was nominally less than the Assessor's valuation; however, he thought a reduction was warranted based on the available evidence.

Appraiser Johns read from pages 1 through 7 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. He said he vehemently disagreed with the Appellant's assertion that there were no recent comparable sales in the Reno area and said land sales also supported the subject's property valuation. In regards to the income approach used to determine valuation, Appraiser Johns reviewed potential gross income, effective gross income, net operating income and capitalization rates. He concluded the strength of both the income and market approaches indicated a mid-range value of \$14,500,000 at \$107,400 per room and said the subject's taxable value was well below full cash value. He did not feel any further deductions were warranted.

Mr. Ruiz said he did not get a copy of the comparable sale information for the Courtyard by Marriott. He claimed the Courtyard by Marriott was superior to the Hilton Garden Inn and was located in a better location near the airport. Chairman Covert

agreed with Mr. Ruiz, but said the Hilton Garden Inn was situated in an area near a considerable number of high-end businesses. Mr. Ruiz replied he was not indicating the subject property was distressed, but he thought the Fairfield Inn would be a better market comparison. Chairman Covert noted all of the comparable properties had smaller room sizes and he thought business people would prefer the larger room size. Mr. Ruiz said he thought people were more interested in brand than room size. Member Horan agreed with the Appellant that the Courtyard by Marriott was a higher quality property than the Fairfield Inn.

Appraiser Johns asked the Board to look at page 3 of Exhibit I. He said the room comparison on that page showed the subject property had the largest room size. He commented the quality of a brand seemed subjective and said he utilized information from very expensive research reports to obtain rankings in preparation for the hearing.

Mr. Ruiz claimed the room size calculated by the Assessor's Office was inaccurate. He said the measurement was the result of dividing the building area by the room count and did not take into account the lobby, common areas and meeting space. Appraiser Johns replied the same method was applied to the other comparable properties. Chairman Covert acknowledged Mr. Ruiz's complaint.

Chairman Covert noted there was a 5 percent difference between the Appellant's high-end request and the Assessor's figure.

Member Brown asked the Appellant to explain the difference between limited-service hotels versus full-service hotels. Mr. Ruiz responded full-service hotels offered more amenities such as full kitchens, bars, and more room type options than limited-service hotels. Member Brown said he respected the Appellant's issue with the comparison to the Courtyard by Marriott.

With regard to Parcel No. 163-050-15, which petition was brought 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 Ainsworth, 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.

**15-168E PARCEL NO. 160-220-33 – SMITH'S FOOD AND DRUG CENTERS
INC – HEARING NO. 15-0115A**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 750 South Meadows Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Pro-Forma Market Income Analysis, Reno/Sparks Retail Market, and Kroger Lease Rates - Clark County and Arizona, 6 pages.

Exhibit B: Summary, maps, income appeal analysis, retail market statistics, and comparable sales, 19 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 21 pages.

Nick Ruiz, previously sworn, testified on behalf of the Petitioner.

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

Mr. Ruiz explained the fuel station was on a separate parcel from the Smith's grocery store. He said the gas station had a very small retail footprint and the market indicated a selling price of \$600 to \$800 per square foot. He stated this type of property typically measured about 900 square feet, so he used that as a base for comparison to market sales. He explained his calculations, shown on Exhibit B, ranged from \$27 to \$50 per square foot for an estimated property value of \$345,000 to \$810,000. He said the market approach was the most appropriate method to calculate the value for the subject property and he argued against the Assessor's comparison to a gas station with a 3,900 square foot retail footprint.

Appraiser Ettinger read from page 2 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. He said he was leaning most heavily on the comparison to improved sale number one (IS-1 on page 2 of Exhibit I), which was a service station only and sold for \$1 million. He said he adjusted that figure up by \$500,000 to arrive at an estimated value of \$1.5 million for the subject property, using the comparable sales approach.

Appraiser Ettinger next explained the income approach he utilized to estimate value. He stated he measured the pump perimeter of the subject at 3,000 square feet and estimated the rent at \$5 per square foot. He said he applied a 15 percent vacancy rate, a five percent adjustment for operating expenses and an 8 percent capitalization rate to derive a total of \$1,816,875, which he then reconciled to an estimated value of \$1.6 million for the subject property. He said he did not think obsolescence was applied to any convenience store properties because they sold for much higher than their taxable values, and he thought those types of businesses typically sold based on income calculations. He said, although he attempted to estimate the value on the income approach, he thought the sales comparison definitely supported the value the Assessor's Office placed on the subject property.

Member Horan confirmed with Appraiser Ettinger that improved IS-1 had a convenience store on it and he asked how the square footage of the subject property was

reconciled. Appraiser Ettinger said the calculation of the square footage was variable and inconclusive. He noted sometimes gas station measurements were based on the size of their canopies. He said he considered a comparison of the subject property to a convenience store lot in Spanish Springs that was leased for .18 cents per square foot and that comparison would also have supported the Assessor's valuation. Member Horan stated it was difficult to compare the value of gas pumps versus the value of convenience stores and he thought it could be subjective. Appraiser Ettinger agreed and said it was an atypical situation.

Mr. Ruiz maintained the value of the property was primarily in the grocery store, which was why he created one exhibit for the two parcels, so the Board could look at them as a whole. He said no one would pay \$1.8 million for the subject property because it was essentially 120 square feet to sell tobacco and candy. He said the rest of the property generated fuel sales, which were market derived and competitive with prices fluctuating daily.

Member Brown asked if the Smith's grocery store provided a fuel discount to customers based on food purchases and Mr. Ruiz said it did. Chairman Covert asked if the gas station and the grocery store had the same owner. Mr. Ruiz replied they were both owned by the parent company, Kroger Foods. Chairman Covert asked why the petitions for the Smith's grocery store and the fuel station were being heard separately and Appraiser Ettinger explained they were on two separate parcels.

Member Horan said he thought it was all very subjective, but since the fuel station was a separate piece of property, he could support lowering the valuation and Chairman Covert agreed. Member Horan also commended Mr. Ruiz for an excellent presentation.

With regard to Parcel No. 160-220-33, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$499,802, resulting in a total taxable value of \$992,582 for tax year 2015-16. The reduction was based on obsolescence. 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.

CONSOLIDATION AND DISCUSSION - PARCEL NO. 005-350-02
- MCCAMANT, DAVID J & LISA J - ROLL CHANGE INCREASE
REQUEST NOS. 1230F13 AND 1230F14

On behalf of the Petitioner, David and Lisa McCamant were sworn in by Deputy County Clerk, Jaime Deller.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, oriented the Board as to the location of the subject property.

Mr. McCamant stated he received notification that he owed property taxes in the amount of \$386.81 for fiscal year 2013/14 and \$398.42 for fiscal year 2014/15 due to an error on the part of the Assessor's Office. He said he was blind-sided by the notice because he paid his taxes through his mortgage company. He thought there should be a reasonable and fair way to deal with the issue since he was not at fault. He asked for a reduction to what he owed for one of the years and for the Assessor's Office to absorb the cost for the other year.

Chairman Covert explained the Board only dealt with assessed valuation and could not reduce taxes. Mr. McCamant said the assessment was the issue because the Assessor's Office did not assess the value of the house for two years. Chairman Covert asked if the property was an empty lot. Mr. McCamant replied it was not. He said he and his wife had been living in the small 1,000 foot house for 26 years. He stated they were childless and, since they paid taxes for education for many years without benefitting from it, they thought the County should be willing to work something out.

Ms. Diezel said this was an unusual case. She explained the parcel was re-mapped in the 2013-14 tax year and moved to another map page, which was an administrative process that happened every year. However, in this case the improvements did not get moved to the new parcel. She stated only the land got moved and the improvements fell off, which meant for fiscal year 2014-15, the building value was zero for this particular piece of property.

Chairman Covert asked Ms. Diezel if the Appellant's tax bill went directly to the mortgage company and Ms. Diezel said she did not know. Member Horan wondered if the Appellants had seen a dramatic decrease in their taxes because the improvements were not on the tax rolls for two years. Ms. Diezel replied that was correct. She mentioned the Appellants did not initiate the hearing and she explained the statutory requirement was for the Assessor's Office to bring these types of issues to the Board. Member Horan stated his understanding of that and said he wanted to clarify that the taxes were reduced on the parcel for those two years. Ms Diezel replied that was correct. Chairman Covert asked how many years the improvements escaped taxation. Ms. Diezel said it was just for the two fiscal years and that the improvements had been added back to the roll for the upcoming 2015-16 fiscal year.

Chairman Covert asked if the mortgage payment included the property taxes or if it was a separate bill. Mr. McCamant said it was all-inclusive. Chairman Covert asked if the Appellants noticed a drop in their mortgage payment. Mrs. McCamant said they did, but they thought it was because they were finally starting to reduce their principal. Member Horan asked if the Appellants noticed a reduction to the impound account on their mortgage statement. Mrs. McCamant said over the two year period in question they received checks from their mortgage company. Member Horan

stated that was because there was a reduction to the impound account and the Appellants enjoyed the benefit of lower taxes during those two years. He said he appreciated the fact that it came as a budget surprise, but he did not see how the Appellants were being penalized.

Chairman Covert asked if the Appellants were being asked for a lump sum payment. Mrs. McCamant stated she and her husband received a letter from the Assessor's Office, not from the mortgage company. Chairman Covert asked to see the letter and it was submitted by the Petitioner as Exhibit A. Member Horan said it was his understanding the letter from the Assessor's Office was just a notification that the improvement value had been dropped and that impound accounts would have to be readjusted. He said he understood it was an error on the Assessor's part and reiterated he did not think the Appellants were being penalized. Chairman Covert suggested Mr. & Mrs. McCamant contact their mortgage company to work out a payment plan. Mr. McCamant maintained there should be some responsibility on the part of the Assessor's office. Chairman Covert said he understood the error was due to some sort of mechanical error that would have to be dealt with by the Assessor.

Josh Wilson, Chief Deputy Assessor, said when this type of situation happened in the past, the Treasurer's Office worked directly with taxpayers to develop a payment plan. Chairman Covert asked if the Appellants needed to wait until they got a tax bill. Chief Deputy Assessor Wilson replied it would likely be a supplemental tax bill and not a part of the normal tax bill they would receive for 2015-16. He said the Assessor's Office would take corrective action to ensure this sort of thing did not happen again, but with 172,000 parcels, he could not guarantee it. Chairman Covert stated he had never come across this type of problem before and strongly recommended the Appellants work with the Treasurer's Office to work out an acceptable payment plan.

Please see items 15-169E and 15-170E below for the details concerning the exhibits and decision related to each roll change request in the consolidated hearing.

15-169E PARCEL NO. 005-350-02 – MCCAMANT, DAVID J & LISA J, –
RCR NO. 1230F13

INCREASE – For consideration of and action to approve or deny on RCR Number 1230F13.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter from the Assessor's Office dated January 23, 2015, 1 page.

Assessor

Exhibit I: Assessor's notification of Roll Change Request, 1 page.

With regard to Parcel No. 005-350-02, pursuant to NRS 361.769, on motion by Member Horan, seconded by Member Larmore, which motion duly carried, it was ordered that Roll Change Request No. 1230F13 be approved as recommended on Assessor's Exhibit I, which resulted in an increase to the taxable improvement value of \$30,191 for a total taxable value of \$47,691 for tax year 2013-14. With this adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

15-170E PARCEL NO. 005-350-02 – MCCAMANT, DAVID J & LISA J, –
RCR NO. 1230F14

INCREASE – For consideration of and action to approve or deny on RCR Number 1230F14.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter from the Assessor's Office dated January 23, 2015, 1 page.

Assessor

Exhibit I: Assessor's notification of Roll Change Request, 1 page.

With regard to Parcel No. 005-350-02, pursuant to NRS 361.769, on motion by Member Horan, seconded by Member Larmore, which motion duly carried, it was ordered that Roll Change Request No. 1230F14 be approved as recommended on Assessor's Exhibit I, which resulted in an increase to the taxable improvement value of \$30,804 for a total taxable value of \$55,304 for tax year 2014-15. With this adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

15-171E PARCEL NO. 232-471-10 – MORRISON FAMILY TRUST,
ROBERT & JO ANN – HEARING NO. 15-0016

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 2370 Trail Ridge Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 4 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Deputy County Clerk Jaime Deller.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 232-471-10, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$72,480 and the taxable improvement value be reduced to \$150,643, resulting in a total taxable value of \$223,123 for tax year 2015-16. 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.

15-172E PARCEL NO. 232-471-05 – BYDE FAMILY TRUST –
HEARING NO. 15-0017

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 2320 Trail Ridge Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Deputy County Clerk Jaime Deller.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 232-471-05, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$72,480 and the taxable improvement value be reduced to \$151,260, resulting in a total taxable value of \$223,740 for tax year 2015-16. 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.

15-173E PARCEL NO. 082-600-29 – ATAAP COMPANY LLC –
HEARING NO. 15-0040

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 1095 Standard Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Deputy County Clerk Jaime Delleria.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 082-600-29, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$5,151,066, resulting in a total taxable value of \$5,734,872 for tax year 2015-16. 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.

15-174E PARCEL NO. 232-471-06 – MACKEY TRUST, JOHN D –
HEARING NO. 15-0069

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 2330 Trail Ridge Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Deputy County Clerk Jaime Deller.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 232-471-06, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$72,480 and the taxable improvement value be reduced to \$187,564, resulting in a total taxable value of \$260,044 for tax year 2015-16. 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.

15-175E PARCEL NO. 232-471-04 – MJB PROPERTY #1 LLC – HEARING NO. 15-0070

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 2310 Trail Ridge Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Deputy County Clerk Jaime Deller.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 232-471-04, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$72,480 and the taxable improvement value be reduced to \$219,019, resulting in a total taxable value of \$291,499 for tax year 2015-16. 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.

15-176E **PARCEL NO. 552-141-08 – J & J NORTH HILLS LLC –
HEARING NO. 15-0118A**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at North Hills Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: CoStar comparables, 8 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Deputy County Clerk Jaime Delleria.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 552-141-08, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$538,074, resulting in a total taxable value of \$538,074 for tax year 2015-16. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

15-177E **PARCEL NO. 552-141-15 – J & J NORTH HILLS LLC –
HEARING NO. 15-0118C**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at North Hills Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: CoStar comparable sales, 8 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Deputy County Clerk Jaime Delleria.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 552-141-15, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$338,035, resulting in a total taxable value of \$338,035 for tax year 2015-16. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**15-178E PARCEL NO. 204-742-01 – ROSSI, ELTON G –
HEARING NO. 15-0067**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 3260 Diamond Ridge Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Deputy County Clerk Jaime Delleria.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 204-742-01, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$295,120, resulting in a total taxable value of \$396,620 for tax year 2015-16. 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.

15-179E **PARCEL NO. 034-251-24 – DLJ STENERI LLC –**
HEARING NO. 15-0106

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 825 Steneri Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable sales, 10 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Deputy County Clerk Jaime Delleria.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 034-251-24, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$853,908, resulting in a total taxable value of \$997,490 for tax year 2015-16. 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.

15-180E **PARCEL NO. 090-410-01 – ICG LEASEBACK FUND I LLC –**
HEARING NO. 15-0140

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 6565 Echo Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable sales, 12 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Deputy County Clerk Jaime Dellera.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 090-410-01, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$1,652,300 and the taxable improvement value be upheld, resulting in a total taxable value of \$15,057,941 for tax year 2015-16. 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.

**CONSOLIDATION AND DISCUSSION – PARCEL NOS. 011-062-11
AND 011-062-21 – VIRGINIAN TOWER HOLDINGS LLC –
HEARING NOS. 15-0087A AND 15-0087B**

On behalf of the Petitioner, no one was sworn in by Deputy County Clerk, Jaime Dellera.

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

Appraiser Stafford described the property as the Virginian Hotel and Casino, which contained 120 rooms with a parking structure on the ground floor. He said it occupied two city lots.

Chairman Covert noted the Petitioner requested a total value of \$1.4 million for the subject property and the Assessor's Office valued it at \$2,160,000. Appraiser Stafford said the property was purchased in December of 2013 for \$2,380,000 and, since the Assessor's value was less than the purchase price, his recommendation was to uphold the value.

Chairman Covert noted the Petitioner's argument was that the value should stay the same because the building was closed and in need of substantial work. Appraiser Stafford confirmed it was currently not being used and explained the sale and lease history of the building. He referred to page 6 of Exhibit I where he listed a sales tabulation of casinos and hotel/casinos. He noted the first listing on that page showed the recent sale price for the Nevada Tower at \$2,700,000. He said the Virginian was purchased by the same buyer of the Nevada Tower and he understood the owner's intention was to renovate the Virginian to make it suitable for residential living.

Please see items 15-181E and 15-182E below for the details concerning the petition, exhibits and decision related to each of the properties in the consolidated hearing.

**15-181E PARCEL NO. 011-062-11 – VIRGINIAN TOWER HOLDINGS LLC
– HEARING NO. 15-0087A**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 140 North Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Operating Statement and Silver Flume Business information, 6 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 46 pages.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – PARCEL NOS. 011-062-11 AND 011-062-21 – VIRGINIA TOWER HOLDINGS LLC – HEARING NOS. 15-0087A AND 15-0087B.

With regard to Parcel No. 011-062-11, which petition was brought 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 Ainsworth, 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.

**15-182E PARCEL NO. 011-062-21 – VIRGINIAN TOWER HOLDINGS LLC
– HEARING NO. 15-0087B**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 130 North Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Operating Statement and Silver Flume Business information, 6 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 46 pages.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – PARCEL NOS. 011-062-11 AND 011-062-21 – VIRGINIA TOWER HOLDINGS LLC – HEARING NOS. 15-0087A AND 15-0087B.

With regard to Parcel No. 011-062-21, which petition was brought 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 Ainsworth, 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.

15-183E PARCEL NO. 034-162-08 – HPT PSC PROPERTIES TRUST – HEARING NO. 15-0133

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 1950 E Greg Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 34 pages.

On behalf of the Petitioner, no one was sworn in by Deputy County Clerk Jaime Dellera.

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

Appraiser Stafford described the property as the Alamo Travel Center and Super 8 Motel. He said the improvements consisted of a main building with a casino, a convenience store, a restaurant, a bar and administration offices. He said also on the property was a gas station, a truck fueling station, a truck servicing facility and a motel. He said he went through a detailed process to value each component of the property which resulted in a value of \$17.2 million based on the sales comparison approach and a value of \$17.3 million based on the income approach. He stated the Assessor's valuation

of the property was \$12,192,839 and it was the Assessor's recommendation to uphold that value.

Member Brown said there did not appear to be any evidence provided by the Petitioner to refute the Assessor's value. Appraiser Stafford agreed with that statement and said the Assessor's Office requested lease information from the taxpayer, but did not receive anything. Chairman Covert did not think there was any evidence to show why the value should be changed.

With regard to Parcel No. 034-162-08, which petition was brought pursuant to NRS 361.356, 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 Assessor's taxable values be upheld and it was found that the Petitioner has failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

15-184E PARCEL NO. 034-162-11 – HPT PSC PROPERTIES TRUST –
HEARING NO. 15-0134

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 1450 Hulda Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 18 pages.

On behalf of the Petitioner, no one was sworn in by Deputy County Clerk Jaime Delleria.

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

Appraiser Clement described the property as the Alamo personnel office. He noted the Appellants did not submit any information with their appeal. He said review of the parcel indicated a property value of about \$500,000 based on the sales comparison approach and a value of approximately \$490,000 based on the income approach. He stated the Assessor's recommendation was to uphold the taxable value.

With regard to Parcel No. 034-162-11, which petition was brought pursuant to NRS 361.356, 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 Assessor's taxable values be upheld and it was found that the Petitioner has failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

**CONSOLIDATION AND DISCUSSION – PARCEL NOS. 142-330-08
AND 142-390-06 – G&I VII RENO OPERATING LLC – HEARING
NOS. 15-0155 AND 15-0156**

On behalf of the Petitioner, no one was sworn in by Deputy County Clerk, Jaime Deller.

On behalf of the Assessor and having previously been sworn, Steven Clement, Appraiser, oriented the Board as to the location of the subject properties.

Assessor Clement explained the two large parcels were under the same ownership and produced the same income stream. He stated the property was complex and he had spent considerable time on his analysis. His summary included recent comparable sales, one of which was actual data from the subject property, and current market data to evaluate the property based on an income approach. He said the analysis closely matched actual figures and supported the conclusion that the taxable value of the subject property did not exceed full cash value. He noted the Assessor's Office applied obsolescence to the property to prevent the property from exceeding its full cash value for the 2015-16 reappraisal period.

Chairman Covert inquired about the Petitioner's estimation of value. Appraiser Clement explained the Petitioner estimated the total value at about \$39 million by adding the values listed on both petitions together.

Member Horan asked about the ownership of the properties. Appraiser Clement explained the ownership was comprised of DRA Advisors, at 95 percent, and Bayer Properties, at 5 percent, under the name of G&I VII Reno Operating LLC.

Please see items 15-185E and 15-186E below for the details concerning the petition, exhibits and decision related to each of the properties in the consolidated hearing.

**15-185E PARCEL NO. 142-330-08 – G&I VII RENO OPERATING LLC –
HEARING NO. 15-0155**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 13987 South Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Rent Analysis and Rent Roll, 22 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 65 pages.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – PARCEL NOS. 142-330-08 AND 142-390-06 – G&I VII RENO OPERATING LLC – HEARING NOS. 15-0155 AND 15-0156.

With regard to Parcel No. 142-330-08, which petition was brought 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 Ainsworth, 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.

15-186E PARCEL NO. 142-390-06 – G&I VII RENO OPERATING LLC – HEARING NO. 15-0156

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 13987 South Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Rent Analysis and Rent Roll, 22 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 65 pages.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – PARCEL NOS. 142-330-08 AND 142-390-06 – G&I VII RENO OPERATING LLC – HEARING NOS. 15-0155 AND 15-0156.

With regard to Parcel No. 142-390-06, which petition was brought 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 Ainsworth, 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.

**CONSOLIDATION AND DISCUSSION – PARCEL NO. 087-172-11
– ARAIZA, SERENA A – ROLL CHANGE INCREASE REQUEST
NOS. 1306F12 AND 1306F13.**

On behalf of the Petitioner, no one was sworn in by Deputy County Clerk, Jaime Delleria.

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

Appraiser Spoor informed the Board that the taxpayer noticed her modular home had not been assessed and consequently alerted the Assessor's Office of that fact. She said the taxpayer was aware the home had been placed on the tax roll and knew taxes were due for fiscal years 2012-13 and 2013-14.

Please see items 15-187E and 15-188E below for the details concerning the exhibits and decision related to each roll change request in the consolidated hearing.

**15-187E PARCEL NO. 087-172-11 – ARAIZA, SERENA A – ROLL CHANGE
INCREASE REQUEST NO. 1306F12**

INCREASE – For consideration of and action to approve or deny on RCR Number 1306F12.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's notification of Roll Change Request, 1 page.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – PARCEL NO. 087-172-11 – ARAIZA, SERENA A – ROLL CHANGE REQUEST NOS. 1306F12 AND 1306F13.

With regard to Parcel No. 087-172-11, pursuant to NRS 361.769, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that Roll Change Request No. 1306F12 be approved as recommended on Assessor's Exhibit I, which resulted in an increase to the taxable improvement value of \$43,939 for a total taxable value of \$63,220 for tax year 2012-13. With this adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

15-188E PARCEL NO. 087-172-11 – ARAIZA, SERENA A – ROLL CHANGE INCREASE REQUEST NO. 1306F13

INCREASE – For consideration of and action to approve or deny on RCR Number 1306F13.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor’s notification of Roll Change Request, 1 page.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – PARCEL NO. 087-172-11 – ARAIZA, SERENA A – ROLL CHANGE REQUEST NOS. 1306F12 AND 1306F13.

With regard to Parcel No. 087-172-11, pursuant to NRS 361.769, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that Roll Change Request No.1306F13 be approved as recommended on Assessor’s Exhibit I, which resulted in an increase to the taxable improvement value of \$50,870 for a total taxable value of \$70,134 for tax year 2013-14. With this adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

15-189E ROLL CHANGE REQUESTS – RCR NO. 3-1 THROUGH 3-1454

DECREASE – “Consideration of and action to approve or deny RCR No. 3 – GCDD Neighborhood (RCR 3-1 THROUGH RCR 3-1454).”

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Letter and Roll Change Request, 19 pages.

No one offered testimony on behalf of the Petitioners.

On behalf of the Assessor and having been previously sworn, Jana Spoor, Appraiser, explained the common areas in this Cold Springs neighborhood were distributed amongst the homeowners and, due to a measurement error, those areas were over assessed. She said the previous allocation per homeowner was set at \$9,159 and with the adjustments they would be reduced to an allocation of \$538.

Pursuant to NRS 361.233, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered the distribution to the community units be adjusted to \$538 in taxable value per unit on each community parcel and the 5 percent in obsolescence be reduced to 1.5 percent and applied to the improvements in the GCDD neighborhood for the 2015-16 tax year, as recommended on Assessor's Roll Change Request Nos. 3-1 through 3-1454. 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.

087-611-01	BREESE FAMILY TRUST	3-1
087-611-02	VANDER HEYDEN, MELINDA	3-2
087-611-03	BARKER, LARRY S & LINDA L	3-3
087-611-04	QUEDNAU, CHRISTINE M	3-4
087-611-05	ARCHER, JUNIC R & DEBRA K	3-5
087-611-06	TRUJILLO, ANTHONY W & CARRIE K	3-6
087-611-07	RAJA, KRISHNAN S & KALYANI	3-7
087-611-08	GALLAGHER, THEODORE J & MARY V	3-8
087-611-09	SCHERPF, ROBERT J	3-9
087-611-10	GLUYAS, JENNIFER R	3-10
087-611-11	GREENWELL, CHARLES B & CAROL J	3-11
087-611-12	ADAMS, DAVID K & MARGUERITE A	3-12
087-611-13	OLSON, AUSTIN K	3-13
087-611-14	FILATOV, ALEXANDER II	3-14
087-611-15	THOMPSON, JENNIFER S	3-15
087-611-16	BERIGAN, WILLIAM J	3-16
087-611-17	CORNELL, WILLIAM L & DEBBIE A	3-17
087-611-18	BRANDT, PAUL K & THERESA M	3-18
087-611-19	SHATALOV, IGOR A & IRYNA	3-19
087-611-20	SILVER, ROBERT C & CAROLYN	3-20
087-611-21	DESTEFANI, DOUGLAS P	3-21
087-611-22	GASTON, JAMES G & PATRICIA B	3-22
087-611-23	BANDUR, KATHLEEN A	3-23
087-611-24	DE FOOR, JOYA C	3-24
087-611-25	DITO, GIUSEPPE & MARIA A	3-25
087-612-07	MILTON, NICOLE A	3-26
087-612-08	MANZANO, SERGIO	3-27
087-612-09	SANDERS, JACQUELINE A	3-28
087-612-10	BIENSTOCK, GLENN S	3-29

087-612-11	MADRIGAL, ALFREDO	3-30
087-612-12	GRGICH, PAUL D	3-31
087-612-13	EVELAND, DINAH A & JOHN F	3-32
087-612-14	LUEVANO, MARCOS & VALERIE	3-33
087-612-15	PUENTES, TITO M	3-34
087-612-16	GUTIERREZ, PHILIP D & JENNIE L	3-35
087-612-17	GUEL, VICENT C & EMMA E	3-36
087-613-01	WAGER, MICHAEL	3-37
087-613-02	GOODWIN, MARK M & ANNA-MARIE	3-38
087-613-03	CARSON, JO	3-39
087-613-04	CARE TO SHARE INC	3-40
087-613-05	MACKEY, BRADFORD N & NOELLE L	3-41
087-613-06	WOOD LIVING TRUST, CHANDLER E JR & SANDRA K	3-42
087-613-07	BALL, GARETT A	3-43
087-613-08	RYLEE, WILLIAM & PATRICIA	3-44
087-613-09	CURIEL, AMBER	3-45
087-621-01	SALAZAR, JOSE L	3-46
087-621-02	ADAMS, DAVID M & LORIE L S	3-47
087-621-03	DORSSEY, DONALD	3-48
087-621-04	KILE, RALPH JR & CATHERINE	3-49
087-621-05	CONKEY, AMY L & KURT D	3-50
087-621-06	PARSONS, CHARLES R & CHRISTINE P	3-51
087-621-07	HUSTON LIVING TRUST, SUSAN D	3-52
087-621-08	NATIONSTAR MORTGAGE LLC	3-53
087-621-09	REA LIVING TRUST, ROBERT R	3-54
087-621-10	AKIONA, ALBERT K & KAREN L	3-55
087-621-11	WATERBURY, DALE P	3-56
087-621-12	WAINSCOTT, MICHAEL R & CYNTHIA L	3-57
087-621-13	ROBINSON, DEBRA A	3-58
087-621-14	REYES, GEORGE C & GINNA W	3-59
087-631-01	HAIRE, MARILYN G	3-60
087-631-02	WHITENER, CARRIE A	3-61
087-631-03	ROBISON, GARY A & DEBORAH K	3-62
087-631-04	PRITCHARD 2012 REVOCABLE TRUST	3-63
087-631-05	MEYERS, JOSEPH M & PAMELA S	3-64

087-631-06	DUCKETT FAMILY TRUST	3-65
087-631-07	FERRIS, AMANDA L	3-66
087-631-08	DESMOND, CAROL	3-67
087-631-09	ADAMS, GINA M	3-68
087-632-01	RIDDLE, ADAM W & MARIA R	3-69
087-632-02	ROSE, GEORGE R JR & SARAH D	3-70
087-632-03	DIETRICH, EVAN K & DEBRA L	3-71
087-632-04	FICK, RONALD J	3-72
087-632-05	JONES, PAUL	3-73
087-632-06	MARTIN, BROOKS K & LISA A	3-74
087-633-01	MOJICA, JULIO C	3-75
087-633-02	WALSH, PATRICK & MELINDA	3-76
087-651-01	CAMPBELL, WILLIAM C & AMANDA K	3-77
087-651-02	BYRD, CLIFTON E & SYBIL M	3-78
087-651-03	RUIZ, JAMES A	3-79
087-651-04	SHACKELFORD, TERRY & BARBARA	3-80
087-651-05	HUGHSON, ELIZABETH L	3-81
087-651-06	BROWN, JASON D	3-82
087-651-07	THOLEN, TYLER J & JENNA R	3-83
087-651-08	OSTBY, SASHA M	3-84
087-651-09	DONALDSON LIVING TRUST	3-85
087-651-10	GONZALEZ, FERNANDO	3-86
087-651-11	GONZALEZ, JOSE T & NANCY	3-87
087-651-12	DAVIS, BRIAN S & TONYA K	3-88
087-651-13	HUNTER, MARISA	3-89
087-651-14	BASKIN, DERRICK W & MELISSA A	3-90
087-651-15	CAMPBELL, JASON E & MA CORAZON	3-91
087-651-16	SCHAD, ADAM	3-92
087-651-17	VANSLAGER, MARTIN D	3-93
087-651-18	RODRIGUEZ, RICHARD & SUSIE W	3-94
087-651-19	STORMOEN, TROY D	3-95
087-651-20	RANGLES, DANIEL I & ELYSE M	3-96
087-651-21	FITZJARRELL, HOWARD B	3-97
087-651-22	HAMILTON, MICHAEL P	3-98
087-651-23	BAUDIZZON, ALLEN R JR & CHRISTINA R	3-99

087-651-24	JONES, PAUL	3-100
087-651-25	WHITWORTH, EDWARD R JR & L MICHELE	3-101
087-651-26	TURNEY, JAMES W	3-102
087-651-27	SUPRAMANIAM, RAVINDRAN & THARSNE	3-103
087-651-28	SIMON, THOMAS C	3-104
087-651-29	BERG, TROY J & MEGAN M	3-105
087-651-30	THOMAS 1998 SURVIVORS TRUST, DONALD L & BARBARA N	3-106
087-651-31	WILLIAMS, KELLI A & MICHAEL P	3-107
087-651-32	BELAUSTAGUI, TONI	3-108
087-651-33	BRAZIL, RALPH A	3-109
087-651-34	HIETT, TRENT S	3-110
087-651-35	DORSA, JUSTIN	3-111
087-651-36	BRICKER, MICHAEL R & BETTE H	3-112
087-651-37	SOLOMON, CANDICE I	3-113
087-651-38	JESS, JAMES J & MICHELENE J	3-114
087-651-39	LONG, DONALD & ANN	3-115
087-651-40	MCKINLEY HOLDING I LP	3-116
087-651-41	FUTRELL, TYLER & JILLIAN	3-117
087-651-42	TAYLOR, SHAUN & STEPHANIE	3-118
087-651-43	SWEM, GEORGE L & ELAINE V	3-119
087-651-44	GRUEL, ED F & NANCY L	3-120
087-651-45	LUNSFORD, MINNIE J & DAVID E	3-121
087-651-46	SOMMERS TRUST, JEFFREY & KAREN	3-122
087-651-47	GOLDSMITH, COLIN T	3-123
087-651-48	ORMEROD LIVING TRUST, BARBARA A	3-124
087-651-49	PEARCE, ARLENE D	3-125
087-651-50	FARLEY, DALE K	3-126
087-651-51	EDWARDS, JAMES L & KAREN L	3-127
087-651-52	HESPEN, AUDREY C	3-128
087-651-53	DAVIS, BEVERLY	3-129
087-651-54	MULLINS, KENNETH D	3-130
087-652-01	LANGLEY, JENNIFER	3-131
087-652-02	KNAPP, GREGORY	3-132
087-652-03	WILLIS, SEAN	3-133
087-652-04	SQUIRE-BARRERA, KOURTNEY R	3-134

087-652-05	LARSON TRUST, SHARON L	3-135
087-652-06	CHRISTENSEN, ALEKSANDRA S	3-136
087-652-07	RODRIGUEZ-LOPEZ, EDUARDO	3-137
087-652-08	SMITH, KYLE D & DAWN M	3-138
087-652-09	SHULER, MICHAEL J & KATRINA J	3-139
087-652-10	KORN, BENJAMIN E	3-140
087-652-11	DAVIDSON, MURIEL E & DONNA M	3-141
087-652-12	FITZSIMMONS, JOHN J	3-142
087-652-13	MARTIN, SUSAN J	3-143
087-652-14	BANNING, DONALD D & LINDSIE M	3-144
087-652-15	WEINGARTNER, REGIS	3-145
087-652-16	HOUSE, DONALD J & LOIS A	3-146
087-652-17	JANSSEN, JOSEPH D	3-147
087-652-18	SEB IRREVOCABLE TRUST	3-148
087-652-19	JORGENSON FAMILY LIVING TRUST	3-149
087-652-20	PACE, ANGELA K	3-150
087-652-21	RICHARDS, JASIN A	3-151
087-652-22	RUSSELL, ANN S & FRANKLIN S	3-152
087-652-23	HERMAN, PATRICK J & DOREEN L	3-153
087-652-24	GEORGIAN, MARGIT & PHILIP	3-154
087-652-25	WEBER, WARREN G & NANCY J	3-155
087-652-26	KELLEY, MICHAEL & AMY	3-156
087-652-27	ARELLANO, ISMAEL	3-157
087-652-28	RHODE, CHRISTOPHER M	3-158
087-652-29	WEAVER, WILLIAM G & DEANNA E	3-159
087-652-30	MAZZA, EMANUELE M & MARIANNA	3-160
087-652-31	AYALA, LUIS & THELMA I	3-161
087-652-32	STANLEY, RUSSELL J & KERSTIN L	3-162
087-652-33	PHILLIPS, JUSTIN	3-163
087-652-34	MARTIN, THOMAS W & BONNIE M	3-164
087-652-35	TOWNSLEY, STEVEN M & DARLENE R	3-165
087-652-36	HIMES, RUSSELL J & GEORGIA	3-166
087-652-37	ENNS, JAMES & STEPHANIE	3-167
087-652-38	REVERE, ANDREW W	3-168
087-652-39	HARTMAN, MATTHEW W	3-169

087-652-40	TERRELL, DAVID A	3-170
087-652-41	JOANIS, BRIAN D & KRISTI L	3-171
087-652-42	FRIEND, EARL L	3-172
087-652-43	BEST, KENNETH L & WENDY D	3-173
087-652-44	O`HANLEY, JAMES N & GLENDA M	3-174
087-652-45	SMITH, CARL L & NANCY A	3-175
087-652-46	OCHOA, FERNANDO & MARIA G	3-176
087-652-47	MCKINLEY HOLDING I LP	3-177
087-652-48	NELSON TRUST, STEPHEN S & VALERIE L	3-178
087-661-02	ALDEN, MARCY R	3-179
087-661-03	BIRCH, BRIAN & HOLLY M	3-180
087-661-04	MARLETT, JAMES B	3-181
087-661-05	SHIBAN, KIRSTEN I	3-182
087-661-06	SODERMAN PROPERTIES LLC	3-183
087-661-07	JACOBS, LAURA J	3-184
087-661-08	GALLOP, CHRIS J	3-185
087-661-09	ROACH, DARREN S & AMANDA R	3-186
087-661-10	RODRIGUEZ FAMILY TRUST, ANTHONY & KELLI	3-187
087-661-11	BARRETT-VENN, ANDREW & ANITA	3-188
087-661-12	MARALDO 2014 TRUST, JOHN M	3-189
087-661-13	LIBBY, SHAYNE & KATHLEEN	3-190
087-661-14	CORTEZ, RAMIRO C & ANNIE N	3-191
087-661-15	BENNETT, JASON D	3-192
087-661-16	MEURER, ERIC D	3-193
087-661-17	HILTON, DONALD R & JODY R	3-194
087-661-18	BAILEY, GARY W	3-195
087-661-19	POLIMENI, KIMBERLY A	3-196
087-661-20	JACOBS, MICHAEL L	3-197
087-661-21	MCQUEEN, MARK S & JUDITH	3-198
087-661-22	CASTILLO, SALVADOR & REYNALDA F	3-199
087-661-23	GIROLAMO LIVING TRUST	3-200
087-661-24	SALCIDO, EDWARD R & CHRISTINE	3-201
087-661-25	GRAVES, MICHAEL T	3-202
087-661-26	PUGH FAMILY TRUST, DARRIN & KATHLEEN	3-203
087-661-27	KNAPP, REBECCA L	3-204

087-661-28	GREGORY, MARK D & JESSICA R	3-205
087-661-29	HILL, BRYAN & LESLIE	3-206
087-661-30	SAVILLE, DUSTIN L & ASHLEY S	3-207
087-661-31	FERRO, RICHARD	3-208
087-661-32	DE LA ROSA, MICHAEL S	3-209
087-661-33	COLLINS, KEVIN S & MARILYN N	3-210
087-661-34	WIKE, JUSTIN & ALISA	3-211
087-661-35	THORBJORNSEN, SCOTT G & DARLA G	3-212
087-661-36	KUYKENDALL, JACK & STEPHANIE	3-213
087-662-01	MONJAR, SHANE	3-214
087-662-02	STOUT, GEORGE W & SANDRA L	3-215
087-662-03	BLACKETT, BRENT C & DANIELLE M	3-216
087-662-04	GRATO, ROGER J JR	3-217
087-662-05	BARRIOS, YAZIR N	3-218
087-662-07	THOMAS, LESTER H	3-219
087-662-08	AVELAR, JOEL E & TANYA L	3-220
087-662-09	SINGH, AMANDEEP	3-221
087-662-10	PADILLA, EDWARD S & SUSAN L	3-222
087-662-11	COMPILLI, DOMINIC J & JAMIE L	3-223
087-662-12	JONES, JANDY L	3-224
087-662-13	RHODES, JAMES T III & REGINA P	3-225
087-662-14	HUDSPETH, PATRICK & SARA	3-226
087-662-15	KIMSEY REVOCABLE TRUST, CHERRIE L	3-227
087-662-16	WERNER LIVING TRUST	3-228
087-663-01	FRANKS, DEBORAH J	3-229
087-663-02	DALHAUS, LINDA & ADAM	3-230
087-663-03	HERRICK, JEFFREY H	3-231
087-663-04	HUYNH, TAMAR H & THANH P	3-232
087-663-05	BOURGEOIS, MILBERT JR & VENTIA J	3-233
087-663-06	WHITNEY, REBECCA E	3-234
087-663-07	MOORE FAMILY TRUST	3-235
087-663-08	WARD, MICHAEL D & MARY JO	3-236
087-663-09	DOLAN, MICHAEL J	3-237
087-663-10	STOTTLE, LEEANN	3-238
087-663-12	WUBBEN, CRAIG M & KRISTIE A	3-239

087-663-13	JOHNSON, DANIEL G	3-240
087-663-14	GARRETT, STEVEN W & SUZETTE A	3-241
087-663-15	OSBORN, HOWARD C & JOCELYN T	3-242
087-663-16	MANOLI, DOMINIC & LORNA	3-243
087-663-17	SOTOMAYOR, ELIZABETH & JOSE	3-244
087-663-18	CAHILL, TIMOTHY M & SARAH R	3-245
087-663-19	NATHAN, SHANE C & GERALDINE R	3-246
087-663-20	WAKELING LIVING TRUST, HAL T	3-247
087-663-21	LEWIS, LEE S	3-248
087-664-01	WHITNEY, SEAN D	3-249
087-664-02	GRAVELIN, LEON	3-250
087-664-03	OTTO LIVING TRUST	3-251
087-664-04	RINGER, JOHN & KIRSTIE	3-252
087-664-05	BARTON, LOGAN K	3-253
087-664-06	SIMO, JONATHAN	3-254
087-681-01	LORTON, JEFF M & SANDRA	3-255
087-681-02	WRIGHT, KRISTEN & CURTIS	3-256
087-681-03	LOPEZ, FRANK V	3-257
087-681-04	BAKER, GAYLE & TIMOTHY K	3-258
087-681-05	DIFRAIA, NICK R	3-259
087-681-06	WOLFSON, HASOO	3-260
087-681-08	COX, KEVIN D	3-261
087-681-09	CARMIGNANI, JEANNETTE	3-262
087-681-10	BAHRY, SHARON	3-263
087-681-11	BRUNDAGE TRUST	3-264
087-681-12	BARRETT, WILLIAM A & CAROL A	3-265
087-681-13	ORTH, JAMES C & GRETA JEAN	3-266
087-681-14	BRELAND, ADRIENNE E	3-267
087-681-15	WALTERS, THOMAS G	3-268
087-681-17	SHOULDERS, RAY A	3-269
087-681-18	RAHNER, JENNA T	3-270
087-681-19	HOPKINS, WANDA F	3-271
087-682-02	ESPLEY, TIMOTHY	3-272
087-682-03	SCHAFFNER, MICHAEL & GLENNA	3-273
087-682-04	FOGAL, DAWNELLE A & MICHAEL A	3-274

087-682-05	CERVANTES, JESUS R	3-275
087-682-06	DAY, DIANNA	3-276
087-682-07	DESERT ESCAPE HOMES LLC	3-277
087-682-08	CROSBY, MARK J JR & WILMA D	3-278
087-682-09	WHITE, BRENT C & MARIE A	3-279
087-682-10	HOLCK, DENNIS R	3-280
087-682-11	NEWQUEST, ROBERT N SR	3-281
087-682-12	POEHLMANN, MATTHEW E & MELINDA K	3-282
087-682-13	ENGLISH, D G & DEATRA D	3-283
087-682-14	DIX, LEWIS A III & MICHELLE	3-284
087-682-15	DAHM, RICHARD J & CAROL A	3-285
087-691-02	GRAVES, JUSTIN M	3-286
087-691-03	MCCLEERY, JOE L	3-287
087-691-04	WARD, LINDA C	3-288
087-691-06	BROWN LIVING TRUST	3-289
087-691-07	BIENHOFF, MARLENE	3-290
087-691-08	BRENT, DAVID L	3-291
087-691-09	ATKINS, ROBERT B & JOY E	3-292
087-691-10	VANNOY, JOHN C & LANETTE A	3-293
087-691-11	MCBRIDE, DANIEL R JR	3-294
087-691-12	LARSON, CECIL M & MARION I	3-295
087-691-13	HESKETT, DARYL B & MYRA	3-296
087-691-14	PASCUAL, ARLENE	3-297
087-691-15	MAYBERRY, MICHELLE D	3-298
087-691-16	STARMER LIVING TRUST, HERBERT L	3-299
087-692-01	MCVICARS, ANDREW L	3-300
087-692-02	HUTTON, DAVE A	3-301
087-692-03	LAIRD, JULIE E	3-302
087-692-04	TEMPLETON, JOSHUA	3-303
087-692-05	HUNTER, JOHN L JR	3-304
087-692-06	ZEIGLER, TERRY L & BARBARA E	3-305
087-692-07	TOOMBS, ROBERT	3-306
087-692-08	LAFRIEDA, MICHAEL J	3-307
087-692-09	WIECHERS, KRISTA N	3-308
087-692-10	LYNN, BARTON J	3-309

087-692-11	AXELSON, DENNIS & DIANE	3-310
087-692-12	EDWARDS, CURTIS B & DONYA S	3-311
087-692-13	MOLDER, VAN E & AUBREY	3-312
087-692-14	PERNOT, STEVEN F J & DEBORAH E	3-313
087-692-15	KENT FAMILY TRUST	3-314
087-692-16	READ LIVING TRUST	3-315
087-693-01	BEGIN, DENIS & AMI	3-316
087-693-02	KUNST, SCOTT & APRIL M	3-317
087-693-03	SHANNON, BRIAN & SAMANTHA	3-318
087-693-04	WEISE, BRANDON J	3-319
087-693-05	TEMPLETON, MELISSA & TRAVIS	3-320
087-693-06	VEZINA, DONAVAN T	3-321
087-693-07	TOY, JAMES H & FLORENCE S	3-322
087-693-08	KRUPP, JAMES A & MICHELLE L	3-323
087-693-09	RUTTER, KEVIN E & LEANN M	3-324
087-693-10	ARIZTIA, MICHAEL J & JANICE C	3-325
087-693-11	BERLIN-SMITH, STEPHEN & DIANA	3-326
087-693-12	NUNEZ-VALERO, PEDRO	3-327
087-701-01	MOORE, MATTHEW R & SAMANTHA A	3-328
087-702-02	MALETSKY, LORRAINE A	3-329
087-702-03	GLEASON, MATTHEW & LAURIE	3-330
087-702-04	SRAMEK, ROBERT E & KATHLEEN A	3-331
087-702-05	O'BRIEN, WILLIAM M & SYLVIA E	3-332
087-702-06	BLOXHAM, ROBERT C	3-333
087-702-07	KLITSO, KARL	3-334
087-702-08	ENRIQUEZ, CHRISTIAN	3-335
087-702-10	LAU, NANCY L	3-336
087-702-11	LAW, MICHELLE S & DAVID	3-337
087-702-12	SORUM, STACIL	3-338
087-702-13	ROBLES, IGNACIO V	3-339
087-702-14	MALETSKY, PAUL & FLORDELIZ	3-340
087-702-15	ANGILLEY, PATRICK D & DEBRA A	3-341
087-703-01	SCHARF, STEPHANIE	3-342
087-703-02	BBJ CORPORATION	3-343
087-703-03	BISHOP, JEFFREY S & BROOKE	3-344

087-703-04	MALETSKY, SEAN & LISA D	3-345
087-703-05	LUNDIN, RHONDA	3-346
087-704-01	STANLEY, STEPHEN L & ROSA H	3-347
087-704-02	MULLINS, TIMOTHY	3-348
087-704-03	PEREZ, YEYI	3-349
087-704-04	URIEN TRUST, JUDY K	3-350
087-704-05	PUTNAM, NIKLAS	3-351
087-704-06	FURNESS, BONNIE M	3-352
087-704-07	EASLEY, DENNIS J & BECKY J	3-353
087-704-08	MANNING, LARRY R & MARY M	3-354
087-704-09	LARSEN, CARL L & BRANDIE	3-355
087-704-10	THOMAS, MICHAEL J & CRISTY L	3-356
087-705-01	CASIMA CORPORATION	3-357
087-705-02	VIGNA, KENNETH C	3-358
087-705-03	GUY, RICHARD & AMBER	3-359
087-705-04	PAYNE, DAVID M JR	3-360
087-705-05	SAMARTINO, RITA E & JAMES W	3-361
087-705-06	HENDERSON, RACHEL N	3-362
087-705-07	VAN DYKE, ALBERT R & PHYLLIS A	3-363
087-705-08	TOUSLEY, CAROL	3-364
087-705-09	THORNTON, DWAIN B & BETTY A	3-365
087-705-10	REDMAN, DEBORAH A	3-366
087-705-11	GINTER, STEPHANIE R	3-367
087-706-01	DEAMARAL, KENNETH A	3-368
087-706-02	COURSEY, HEATHER E	3-369
087-706-03	NUNEZ, CESAR R	3-370
087-706-04	GARCIA, PEDRO & ANNA	3-371
087-706-05	ACTON, JAMES W & JADE L	3-372
087-706-06	BUTLER, AMY L	3-373
087-706-07	MIZE, JUDITH S	3-374
556-131-02	STOCKTON-DEVORE, MICHELLE J	3-375
556-131-03	KICHENMASTER TRUST, W & B	3-376
556-131-04	WAYNE, JAMES & GERMAINE M	3-377
556-131-05	STREED, BEVERLY	3-378
556-131-06	PASTORIUS, JEFFREY	3-379

556-131-07	MULLIN, KELLY D	3-380
556-131-08	JONES, PAUL E	3-381
556-131-09	MAGNAGHI FAMILY TRUST, MATTHEW J	3-382
556-131-10	WALKER, NATHAN & KIMBERLY	3-383
556-131-11	BOSTICK, JAMES D III & CHERI R	3-384
556-131-12	MYERS, JOHN T	3-385
556-131-13	BLACK, CAROL A	3-386
556-131-14	BENNETT, COURTNEY	3-387
556-132-01	UTTER, KIMBERLIE M	3-388
556-132-02	COOK, LAURA L	3-389
556-132-03	LI, HUA	3-390
556-132-04	DALEY, MARLA	3-391
556-132-05	SANTORO, RACHELLE L	3-392
556-132-06	LAMAS, VICTORIA	3-393
556-132-07	GOMEZ, DEIRDRE N	3-394
556-132-08	MCCAFFREY, JENNIFER L	3-395
556-132-09	PRICE, KRISTOPHER A	3-396
556-132-10	HANSEN, SCOTT & CHERYL	3-397
556-132-11	PECH-GARCIA, JULIO R	3-398
556-132-12	DURDEN, TROY N & WENDY W	3-399
556-132-14	PRIOR, RICHARD L JR	3-400
556-132-15	MYERS, GLEN E	3-401
556-132-16	VAN CLUTE, CHANYN	3-402
556-132-17	HARRISON, PHYLLIS A	3-403
556-132-18	RIDDLE, JASON K & MEGAN A	3-404
556-132-19	REEVES, NOEL J & KIMBERLY L	3-405
556-132-20	FINLEY, GAYLON J	3-406
556-132-21	HOTZ FAMILY TRUST	3-407
556-132-22	MAGLAYA, JUSTIN R	3-408
556-132-23	DRAKE, DAVID A & BARBARA M	3-409
556-133-01	SIINO LIVING TRUST, JOSEPH & SANDRA	3-410
556-133-02	POWELL, ROBYN M	3-411
556-133-03	LANGE, PETER R	3-412
556-133-04	ANASTASIO, MATHEW J	3-413
556-133-05	BUTLER, GARY L & PAMELA S	3-414

556-133-06	GUELKER, WILLIAM L & SANDRA L	3-415
556-133-07	DYRR, KAREN	3-416
556-133-08	RUSS, ASHLEY B	3-417
556-133-09	GORTON, GERALD R	3-418
556-141-02	SMITH, AMANDA L & SEAN E	3-419
556-141-03	WOODS, ROCKY D & RANEE L	3-420
556-141-04	RHYME, KASEY A	3-421
556-141-05	LANG, JONATHAN J	3-422
556-141-06	BUTTS, MICHAEL & LINDA	3-423
556-141-07	FERREIRA, DENNIS M & MILA A	3-424
556-141-08	KELLEY, CHAD A & SHIRLEY L	3-425
556-142-01	NATIONSTAR MORTGAGE LLC	3-426
556-142-02	YOUNG, SHARON E	3-427
556-142-03	CASIDA, STANLEY E & JUDITH E	3-428
556-142-06	MYERS, LAURA J	3-429
556-142-07	CURTIS, CHARLES & DARLENE	3-430
556-142-08	MESSNER, LUCILLE M & MICHAEL D	3-431
556-142-09	DEWEES, ROBERT M & LUCILLE C	3-432
556-142-11	STEWART FAMILY TRUST, JAMES G & JEAN M	3-433
556-142-12	STRICKLAND, LARRY C & DEBORAH L	3-434
556-142-13	BURINGRUD, DEBRA K	3-435
556-142-14	PLUMMER, OWEN R & JUNE D	3-436
556-142-15	COLE, SCOTT A & MELINDA M	3-437
556-142-16	BIRMINGHAM, C CHRISTINE	3-438
556-142-17	NOLAN, MICHIAL E	3-439
556-142-18	SMITH, MELVIN K & LINDA M	3-440
556-142-19	COKENES, JOHN D	3-441
556-142-20	SALMON, MICHELLE A	3-442
556-142-21	TUCKER, JAMES T III & JODI M	3-443
556-142-25	FERREIRA, DENNIS M & MILA A	3-444
556-143-01	BERRY, MOLLY S	3-445
556-143-02	DRAKE, MAUREEN A & EARL V	3-446
556-143-03	JENKINS, NORMAN R & DEBERA D	3-447
556-143-04	REGIS, THOMAS B	3-448
556-143-05	DE GUTIERREZ, MARIA A M	3-449

556-143-06	AVEY, LYLE L	3-450
556-143-07	MCCANN, EDWIN J & JOANNE L	3-451
556-143-08	FRANCL, ROBERT L	3-452
556-143-09	MCKINLEY HOLDING I LP	3-453
556-143-10	POWELL, THOMAS R & KATHLEEN B	3-454
556-143-11	NELSON, SCOTT C	3-455
556-143-12	WHITTLE, DONALD & BUENAFE	3-456
556-161-01	GREENE, ROBERT N & HEATHER R	3-457
556-161-02	MCCONNELL, ALFRED L & FRANCES L	3-458
556-161-03	MARGRAVE, JEFFREY & JULIA	3-459
556-161-04	MCKINNEY, ROBERT C & LISA M	3-460
556-161-05	F HEISE LAND & LIVESTOCK CO	3-461
556-161-06	TAYLOR, LISA A & RICHARD G	3-462
556-161-07	ARCHER, TONI F	3-463
556-161-08	HATCH, THOMAS R & LORI D	3-464
556-161-09	STEVENS, AMBER D	3-465
556-161-10	SPENCE, DONALD W & KAYSHA L	3-466
556-161-11	PARKER, JOHN & CHERYL	3-467
556-161-12	WRENNALL, JAMES T & DONNA C	3-468
556-161-13	REEDER, DAVID P & ANGELIQUE P	3-469
556-161-14	COULTER, JAMES M	3-470
556-161-15	DWENGER, HEATHER & BRANDON	3-471
556-161-16	ENGEN, JEFFREY A & LISA	3-472
556-162-01	CANINO FAMILY TRUST	3-473
556-162-02	BERCIER, SHANDY C	3-474
556-162-03	FOOTE, HAROLD R & MYRNA L	3-475
556-162-04	NICHOLAS, LISA	3-476
556-162-05	GLASCO, LOUIS V III	3-477
556-162-06	KOLDA, RYAN A	3-478
556-162-07	DAVIS, ERIN	3-479
556-162-08	MORALES, MIGUEL	3-480
556-162-09	LUNDEEN, CHRISTIANA M & BRADLEY J	3-481
556-162-10	BOYLE, ROBERT L JR	3-482
556-162-11	AVERY, MATTHEW C & KATHERINE H	3-483
556-162-12	WALLS, TERRY & JUSTYNA	3-484

556-162-13	KENNEDY, MARY G	3-485
556-162-14	DEBRITO, DARLENE M	3-486
556-162-15	KAY, RICHARD J	3-487
556-162-16	MOORE, GARY A	3-488
556-162-17	STRONG, MARY N	3-489
556-162-18	NEUFELD FAMILY TRUST, RICHARD W	3-490
556-162-19	CONTINO, TODD L	3-491
556-162-20	FEDERAL NAT'L MORTGAGE ASSN	3-492
556-162-21	FUDGE, RON	3-493
556-162-22	CANNE, MICHAEL A	3-494
556-162-23	TURNER, JOAN M	3-495
556-162-24	ROWLAND, CRISTA	3-496
556-171-01	ROGERS TRUST, RONALD W	3-497
556-171-02	WOODS, ROBERT T & HANNAH	3-498
556-171-03	DERMODY, RICHARD A & TERESA F	3-499
556-171-04	DELGADO, DENNIS D	3-500
556-171-05	WOLF, MARILEE	3-501
556-171-06	TRESLEY, JAMES B & ROCHELLE R	3-502
556-171-07	JAVITZ, STEVEN & AURORA	3-503
556-171-08	KUYKENDALL-MUN, KAREN	3-504
556-171-09	DYE, MARK P & PATRICIA	3-505
556-171-10	SEB IRREVOCABLE TRUST	3-506
556-171-11	SCHRAM, ROBERT D & JANET L	3-507
556-171-12	MCPARTLAND, KYLE & ANGELA	3-508
556-171-13	WILLEY, JOHN L & CHERI L	3-509
556-171-14	HENDERSON, ALAN T	3-510
556-171-15	KACKLEY FAMILY TRUST	3-511
556-171-16	ILTEN, DAVID M & CASSIE D	3-512
556-171-17	HALTOM, FRANCIS J & STACEY L	3-513
556-171-18	VERNON, JOHN M & AUBRIE	3-514
556-171-19	BALL, JAMES D	3-515
556-171-20	STEWART, ANDREW D	3-516
556-171-21	SPONSLER, BRIAN T	3-517
556-171-22	HAYCRAFT, JAMES F	3-518
556-171-23	BLANSETT, BARBARA J	3-519

556-171-24	MIKESELL, PAUL A	3-520
556-171-25	HARDER, STEVEN	3-521
556-171-26	DU RUSSEL, DION R & DIANA I	3-522
556-171-27	COMIN, ULISSES J JR	3-523
556-171-28	THUNDER PROPERTIES INC	3-524
556-171-29	MIZE, JUDITH M	3-525
556-171-30	VAN ORNUM, JOSH	3-526
556-171-31	TOOCH, MATTHEW	3-527
556-171-32	KELLY, TIMOTHY J	3-528
556-171-33	BROWN, PATRICK J & BARBARA J	3-529
556-171-34	BOTTOM, ROBERT M & SHARON G	3-530
556-171-35	BROWN, MARK B & LYNETTE L	3-531
556-171-36	HENDRICKSON, JOHN A & KATHLEEN M	3-532
556-171-37	WINTERS, DAVID W & MARGARET A	3-533
556-171-38	DERAS, ROBERTO C & AMANDA R	3-534
556-171-39	UNRUH, ROBERT E & LAURA A	3-535
556-171-40	HAYES, JOHN & MELISSA	3-536
556-171-41	IORG, LORI	3-537
556-171-42	LUKE, THERESA & CHRISTOPHER	3-538
556-171-43	RODRIGUEZ, DIAMANTINA S	3-539
556-171-44	DUGAN, SEAN W	3-540
556-171-45	GIFFORD, BRUCE W & NEDENE A	3-541
556-171-46	ESPITIA, EDILBERTO	3-542
556-171-47	DUBRON, ANDREW H	3-543
556-171-48	BROWNELL, VIRGINIA L	3-544
556-171-49	SEEFELDT, DENNIS L	3-545
556-191-01	MAPLE, RICHARD W & STORMY L	3-546
556-191-02	HUTCHISON FAMILY TRUST	3-547
556-191-03	GARNER, LEMMIE	3-548
556-191-04	CAWBY, DANNE L & CATHY A	3-549
556-191-05	KIMBERLING, KEN & SUE	3-550
556-191-06	PETERSON, NEWTON	3-551
556-191-07	SPONAUGLE, CHADWICK C	3-552
556-191-08	SOUTHORN, DAN M JR	3-553
556-191-09	WEBER, NICK J	3-554

556-192-01	RANSON, THOMAS J & MONICA E	3-555
556-192-02	TREE LINE PROPERTIES LLC	3-556
556-192-03	KEARNS, THOMAS A III	3-557
556-192-04	COLE, EARL & KATHLEEN	3-558
556-192-05	KESNER, GARY D & MELISSA A	3-559
556-192-06	HOLLAND, AARON D & MARIANNA S	3-560
556-192-07	SCHWERTFEGER, AMBER N	3-561
556-192-08	BLOOM, DARON R	3-562
556-192-09	KEARNS, CLARISSA	3-563
556-192-10	RICCI, GIUSEPPE & ANTONINA	3-564
556-192-11	RUDEN, LINDA A	3-565
556-193-01	CUEVAS, JAMES L III & TAMMY M	3-566
556-193-02	CALNEVA MANAGEMENT INC	3-567
556-193-03	KOSTUROS, CALLISTA A	3-568
556-193-04	JONES, BRIAN & AMBER	3-569
556-193-05	GONZALEZ, MARIA J	3-570
556-193-06	PETRELLA, JOHN F & CINDY	3-571
556-193-07	OXBORROW, KELLI	3-572
556-193-08	HYATT, ANTON G & SCARLET R	3-573
556-193-09	COONEY, MICHAEL T & REBECCA L	3-574
556-193-10	MALY, DOROTHY	3-575
556-193-11	HAWKINSON, TRAVIS J	3-576
556-193-12	BODE, JUSTIN M & SARAH	3-577
556-193-13	MEESE, FRANK	3-578
556-193-14	PEPI, RITA L	3-579
556-193-15	LINGAD, CHRISTINO H & JANELL R	3-580
556-193-16	HABERMAN, GAIL D	3-581
556-193-17	SPRINGBORN, WILLIAM	3-582
556-194-01	TSAI, FRANK & IMEE	3-583
556-194-02	DUKE FAMILY TRUST	3-584
556-194-03	BARNETT, LARRY G & BONNIE D	3-585
556-194-04	STUART, JAMES L & RAE E	3-586
556-194-05	DUNN, GAYLAN L & KIM	3-587
556-194-06	TURNER, JON	3-588
556-194-07	WARREN B PIERSON & SWATEE NAIK FAMILY TRUST	3-589

556-194-08	DEUTSCH, JARRED M & LYNSEY M	3-590
556-194-09	GOULD, STEVEN R & JENNIFER L	3-591
556-194-10	SHARMAN, LYN	3-592
556-201-01	ANDERSON, MICHAEL J	3-593
556-201-02	KIMSEY REVOCABLE TRUST, CHERRIE L	3-594
556-201-03	MABRY, STEPHEN B	3-595
556-201-04	CLEARY, KEVIN M & JO ANN	3-596
556-201-05	KELLER, LUCINDA A & KIRBY D	3-597
556-202-01	BURNETT, RONALD L & MONIQUE J	3-598
556-202-02	GRINSTEAD, KURT M & TERESA J	3-599
556-202-03	JOHNSON, MICHELE L	3-600
556-202-04	CHASTAIN, GEORGE & PATRICIA W	3-601
556-203-01	TIMM, STEVEN A & HEIDI A	3-602
556-203-02	LAZZARI, LOUIS P	3-603
556-203-03	VANDERSYDE, WARREN & LESLIE	3-604
556-203-04	MUNOZ, MICHAEL F & TERESA L	3-605
556-203-05	RULLMAN, CHARLES A & BEVERLY L	3-606
556-203-06	VAN CLUTE, AMIE & KREIG	3-607
556-203-07	WILLIAMS, STEVANS M	3-608
556-203-08	BLUM, JAMES L	3-609
556-203-09	PADILLA, BENJMIN P	3-610
556-211-02	BUCK, FRED C & DARLENE O	3-611
556-211-03	TWEDDELL, RICHARD W & STACIA L	3-612
556-211-04	SPETH, BERNADETTE D	3-613
556-211-05	HAMPTON, SHARON E	3-614
556-211-06	SABLAN, LORI L	3-615
556-211-07	SORENSEN FAMILY TRUST	3-616
556-211-08	SHELDON, BRUCE A & JENNIFER A	3-617
556-211-10	GAVICA, JOSEPH & ROSE M	3-618
556-211-11	LITTLE, KARREN R & CHRIS J	3-619
556-211-12	PATTON, DENISE J	3-620
556-211-13	HIMPHILL, JACOB R & JODI L	3-621
556-211-14	MCKINLEY HOLDING I LP	3-622
556-211-15	MORGAN, GERALDINE R	3-623
556-211-17	WARD, VINCENT H	3-624

556-211-18	ERCK, MICHAEL R & INEZ	3-625
556-211-19	COOK, DAVID M & SHELBY L	3-626
556-211-20	COX, STEVE K	3-627
556-211-21	PLEDGER, ALEXANDRIA S	3-628
556-211-22	BRANDT, BRIAN D	3-629
556-211-23	HUNT FAMILY TRUST	3-630
556-211-24	FLOYD, ERVIN T	3-631
556-211-25	OWINGS BENNETT	3-632
556-211-26	TASSO, TERRY C	3-633
556-211-27	HOLBROOK, MICHAEL L & KRISTINA	3-634
556-212-02	PAYNE, SANDRA JO	3-635
556-212-03	VIRDELL, RANDY J	3-636
556-212-04	MARTINEZ, RONALD P & GAIL L	3-637
556-212-05	ARROWOOD, JOHN L & KRISTIN S	3-638
556-213-01	MCCANN, DEBORAH M	3-639
556-213-02	ESPINOZA, FABIOLA M	3-640
556-213-03	TORRES, SILBIO A	3-641
556-213-04	STETSON, DANIEL Z & RAINA	3-642
556-213-05	WILLIAMS TRUST, MARK & ALICE	3-643
556-213-06	BERRY, KENNETH M JR	3-644
556-251-01	GENTRY, YVETTE W	3-645
556-251-02	KAPLAN, SHIRLEY	3-646
556-251-03	HOLLAND, JEFFREY F	3-647
556-251-04	SCHARF TRUST, LINDA G	3-648
556-251-05	FORRISTALL, ROSEMARY	3-649
556-251-06	WILKINSON, AMANDA L	3-650
556-251-07	NOAH, DAVID B & SHERIE M	3-651
556-251-08	MORRIS, DAVID C & COURTNEY M	3-652
556-251-09	DORMAN, KEVIN M	3-653
556-251-10	GERVACIO, LEONARDO M & LUCINA S	3-654
556-251-11	ALVARADO, STEVEN A & YVETTE C	3-655
556-251-12	HERNANDEZ, FRANKLIN T & MARY C	3-656
556-251-13	ARMSTRONG, WALLACE P	3-657
556-251-14	JOHNSON, WILLIAM J & KAREN Y	3-658
556-251-15	PARKS, HOMER JR & SUE L	3-659

556-251-16	BECK, CHRISTOPEHR R&CHRISTINE L	3-660
556-251-17	GARNER, LEMMIE	3-661
556-252-01	ROI STRATEGIES LLC	3-662
556-252-02	ALCALA, JOSE J	3-663
556-252-03	SIMMONS, JENNIFER	3-664
556-252-04	ROSE LIVING TRUST, VICKI M	3-665
556-252-05	LEPPEK, KADIN C & JENNIFER	3-666
556-252-06	STREED, GLEN	3-667
556-252-07	RIGGAN, MICHAEL & ANGELA	3-668
556-252-08	ELABAN, REGINALD G J	3-669
556-252-09	SCOTT, NANCY J	3-670
556-252-10	DELLING, JOHN W JR & BETHANY A	3-671
556-252-11	KELLY, SCOTT H & MEGHAN J	3-672
556-252-12	PITCHFORD-ERLICH TRUST	3-673
556-252-13	MAIN, RICHARD L	3-674
556-252-14	WEAVER, WILLIAM G & DEANNA E	3-675
556-252-15	WILSON, WENDI L & JOHN M	3-676
556-252-16	THACKERY, DOROTHY	3-677
556-252-17	DEBRULER, ELOISA	3-678
556-252-18	LONG, ROBERT C	3-679
556-252-19	TRIMBLE, MARSHA J	3-680
556-252-20	PARADIS, JEREMIAH N & CHRISTY	3-681
556-252-21	TOM TRUST, MUNSON & LIH	3-682
556-252-22	MUELLER, LAURA E	3-683
556-252-23	MELENDEZ LIVING TRUST	3-684
556-253-01	MCFARLANE, PAUL S & JENNIFER K	3-685
556-253-02	PLANTAGE, RANDY & AMY	3-686
556-253-03	TRI FOLD LLC	3-687
556-253-04	PRIES, CHERIE J	3-688
556-253-05	JENEST, ROBERT J & MARIE E	3-689
556-253-06	SMITH, JAMES N	3-690
556-253-07	BURKE, CHESTER & REBECCA	3-691
556-253-08	TRUJILLO, GERARDO	3-692
556-253-09	HOLT, KEVIN J	3-693
556-253-10	HOPPE, MELISSA A	3-694

556-253-11	CONTRERAS, PEDRO F	3-695
556-253-12	GONSALVES, DEBORA A	3-696
556-253-13	SPIVEY, DAWN R	3-697
556-253-14	ECHEVERRIA, MARIA	3-698
556-261-01	ROSALES, ADRIAN	3-699
556-261-02	EATON, MEREDITH A	3-700
556-261-03	LEDBETTER, JEFFREY S & CINDY S	3-701
556-261-04	STUTLER PROPERTIES LLC	3-702
556-261-05	OBI, GEORGE F & JO ANNE	3-703
556-261-06	VITTITOW, DOUGLAS R	3-704
556-261-07	CAMPBELL, MARK A & KATHY J	3-705
556-261-08	GARLAND, DARRIN A	3-706
556-261-09	SOMMERS TRUST, JEFFREY & KAREN	3-707
556-261-10	DE LA CRUZ, MARTIN	3-708
556-261-11	BAIRD, VELDON	3-709
556-261-12	BARDOT, RICHARD	3-710
556-261-13	CLAYPOOL, MARK W & SUZETTE M	3-711
556-262-01	DEROCHE, JEFF B & JENNIFER M	3-712
556-262-02	BURNS, RICHARD D & CAROLYN M	3-713
556-262-03	CRABTREE, JOHN D & CHARISSA M	3-714
556-262-04	BOXELDER TRUST	3-715
556-262-05	LEE, VADA T	3-716
556-262-06	GREGORIUS, BENEDICT G	3-717
556-262-07	HENTON, RODNEY D & PENNIE C	3-718
556-262-08	DUNN, MICHELLE K	3-719
556-262-09	AUGUSTA INVESTMENT MANAGEMENT LLC	3-720
556-262-10	MCCURRY, WILLIAM E	3-721
556-262-11	CHEATHAM, HELLEN	3-722
556-262-12	VANCLUTE, KURTIS D	3-723
556-262-13	MCCORKLE LIVING TRUST, TRAVIS J & BARBARA J	3-724
556-262-14	GENEGABUS, MONTY & LISA G	3-725
556-262-15	STARR, ALYSSA A & ZACHARY W	3-726
556-262-16	ZICHOSCH, JEREMEY A & ADRIANNE	3-727
556-262-17	GARNER, LEMMIE	3-728
556-262-18	KUYKENDALL, VICKI D & THOMAS A	3-729

556-262-19	NUTTER, GLENN P	3-730
556-262-20	RAMIREZ, CARLOS & ANDREA	3-731
556-262-21	MILLER, DALE D & MERCIE E	3-732
556-262-22	WILLIAMS, JO ANN & MALCOLM A	3-733
556-262-23	HUNTER, RANDAL W & EILEEN B	3-734
556-262-24	BROCK, KATHRYN E & RONNIE J	3-735
556-262-25	RALLO, BRENDA F & VINCENT A	3-736
556-262-26	SPERSKE, JAMES E & SHANNON K	3-737
556-263-01	ACKERMAN, VINCE C	3-738
556-263-02	COLLINS, JAMES JR & CLAIRE	3-739
556-263-03	HOUGHTLING, JAYSON & MICHELL	3-740
556-263-04	SANCHEZ, ROBIN R	3-741
556-263-05	LILLO, PRESTON B	3-742
556-263-06	PHILIPPI, DONALD E	3-743
556-263-07	KERNS, GARY W	3-744
556-263-08	SEYMOUR, RANDY S	3-745
556-263-09	CANNON, CANDY L	3-746
556-263-10	ROSENBERRY, JEOFFREY C & CYNDY	3-747
556-263-11	SADLER, SHELBY L & JESSIE J	3-748
556-263-12	MCMILLAN, JONATHAN S & JAMIE L	3-749
556-263-13	BOYD, STEVEN T & TEDDIE	3-750
556-271-01	NEWELL, JOHN P	3-751
556-271-02	NAVARRO, REINA	3-752
556-271-03	TRAUTWEIN, JOHN M JR	3-753
556-271-04	HERNANDEZ, ROBERTO	3-754
556-271-05	COVINGTON, GRANT & TINA M	3-755
556-271-06	STEVENS-CORLEY LIVING TRUST, MARCUS A	3-756
556-271-07	BURNS, NIGEL	3-757
556-271-08	ZAPPE, ERIC J	3-758
556-271-09	MORELLO, BRYAN & STEPHANIE	3-759
556-271-10	CAMERON, THOMAS R & THURZA L	3-760
556-271-11	QUINTANILLA, MILTON	3-761
556-272-01	DELFI, MARCOS	3-762
556-272-02	HOLLAND, RUDOLPH M	3-763
556-272-03	JOHNSON, BRADLEY V & ZAKLINA	3-764

556-272-04	GALLAGHER, KIM C	3-765
556-272-05	HIATT FAMILY TRUST	3-766
556-272-06	FRANKLIN, EDWARD R & SHARON D	3-767
556-272-07	GUNN, KIP C	3-768
556-272-08	CULVER, TERRY S & ANNE M	3-769
556-272-09	MOORE, JOAN E	3-770
556-272-10	LEMUS, RAFAEL	3-771
556-272-11	DAILEY, LARRY A & LINDA B	3-772
556-272-12	BEAN, TIMOTHY L	3-773
556-272-13	SMITH, BARRY D	3-774
556-272-14	MORALES, LUIS F	3-775
556-272-15	STEBBINS, ROBERT A & DEBRA C	3-776
556-272-16	TRAN, VA	3-777
556-272-17	DEGOLYER, APRIL	3-778
556-273-01	KOTSIOS, CHRISTOPHER S	3-779
556-273-02	SCHAAD, ROBERT E	3-780
556-273-03	GARRO, JAMES E	3-781
556-273-04	LOVELY, KIMBERLY S	3-782
556-273-05	WOODRUFF, DAWN M & GERALD	3-783
556-273-06	SMITH, BRITTANY M	3-784
556-273-07	HINCKLEY, SANDRA L	3-785
556-273-08	GRYCKO, WALTER S	3-786
556-273-09	ROZA, MICHELLE R	3-787
556-273-10	JONES, THOMAS C & JOYCE E	3-788
556-273-11	DENNIS, TRACY A	3-789
556-273-12	O'NEIL, BLAIR L & JENNA K	3-790
556-280-01	BECKER, DAVID R & CONNIE S	3-791
556-280-02	VAN EMMERIK, PAUL R & SARAH J	3-792
556-280-03	VAZQUEZ, SAMUEL G	3-793
556-280-04	GEE, MICHAEL T	3-794
556-280-05	SHANNON, KAREN M	3-795
556-280-06	GOUFF, RODNEY E & S DIANE	3-796
556-280-08	HUFF, NADINE & ANTHONY	3-797
556-280-09	BROWN, WILLIAM A & STEPHANIE K	3-798
556-280-10	SNEDDEN, GARY R & JEANNIE M	3-799

556-280-11	JONES, NICHOLAS T & DIANA L	3-800
556-280-12	WOODS, LAURENCE O & PATRICIA M	3-801
556-280-13	KELLER LIVING TRUST, WARREN C & PEGGY E	3-802
556-280-14	MCLEOD, CHARLES M & KATHLEEN P	3-803
556-280-15	SCHAD, ADAM T & AMY J	3-804
556-280-16	WILKINSON, BENJAMIN S & ERIN M	3-805
556-280-17	FERATI, AGIM	3-806
556-280-18	CURTIS, ELIZABETH J	3-807
556-280-19	BARRIENTES, RALPH L	3-808
556-280-20	MARRETTA, DOMENIC A & LINDA M	3-809
556-280-21	JOHNSON, SARA	3-810
556-280-22	CUSIMANO FAMILY TRUST	3-811
556-280-23	GRIFFITH, JAY E	3-812
556-280-24	VIGIL, JOSEPH H	3-813
556-280-25	ULM, CHARLES M	3-814
556-280-26	TRESLEY, JAMES B & ROCHELLE R	3-815
556-280-27	FROST, ROBERT L	3-816
556-280-28	GRANATA, MARC & ERICKA J	3-817
556-280-29	BROWN, GUY W & KIMBERLEE A	3-818
556-280-30	CLARKE, TYLER S	3-819
556-280-31	BARBOUR, JOELLEN	3-820
556-280-32	FROST, ROBERT L & LEOLA J	3-821
556-331-01	STROMBERG FAMILY TRUST	3-822
556-331-02	LUCCHESI, HANNAH R & RICHARD M	3-823
556-331-03	ULRICH, CHRISTOPHER J & DEBORAH	3-824
556-331-04	BRUCKNER, BRIAN P & IRENE E	3-825
556-331-05	SILVER STATE STAR TRUST	3-826
556-331-06	NANCE, ALVIN J & SHIRLEY M	3-827
556-332-01	BEEHLER, KENNETH M	3-828
556-332-02	ATKINS, DOLORES A	3-829
556-332-03	FEDERAL HOME LOAN MTG CORP	3-830
556-332-04	AKIONA, ALBERT K & KAREN L	3-831
556-332-05	CAVALIN, GARY J & DAWN D	3-832
556-332-06	ELLISON, JIMMY L	3-833
556-332-07	UNTHANK, ALEXANDER J	3-834

556-332-08	KAHMAN, ROBERT M & CLAUDETTE P	3-835
556-332-09	BASA, NELSON P & CAROLINE T	3-836
556-332-10	DAYTON, TYRER O	3-837
556-332-11	BRIGNANI, JOHN A III & KIMBERLEY A	3-838
556-332-12	TACHICK, SETH D	3-839
556-332-13	GREGORY, IAN M	3-840
556-332-14	WALSH, MICHAEL F & SHIRLEY E	3-841
556-332-15	CONLEY, RANDALL W & KRIS J	3-842
556-332-16	HAIRE, MARSHA L	3-843
556-332-17	LUSAK, ELVIA	3-844
556-332-18	FELICIANO, DANILO C & SUSAN P	3-845
556-341-02	WELLS FARGO BANK NA	3-846
556-341-03	GROSSMAN, WILLIAM D & PATRICIA M	3-847
556-341-04	BARNES, STEVEN M & DONNA R	3-848
556-341-05	ASENCIO, AKASHA	3-849
556-341-06	DEPILLO, BRIAN A & CHRISTY S	3-850
556-341-07	SMITH, RAYMOND & NORMA	3-851
556-341-08	BENNION, SHEILA & JAMES P	3-852
556-341-09	MATTICE, BENNETT	3-853
556-341-10	GAUDREault, RICHARD & DIANA	3-854
556-342-01	MERILL, N DIAN	3-855
556-342-02	HASARA, ANDREA K	3-856
556-342-03	GARDNER, ADAM	3-857
556-342-04	HINES, STEVE P & TIFFANY M	3-858
556-342-05	BARTOLOMEI, BRETT M	3-859
556-342-06	WEBB, THOMAS A & TRINIDAD J	3-860
556-342-07	HELSEM, RANDALL J & JANE H	3-861
556-342-08	MULLEN, GERALD W & TERRI L	3-862
556-342-09	CURRY, JOHN S & ASHBEL B	3-863
556-342-10	BECERRA, ANGELA M	3-864
556-342-11	SILVA, STANLEY & KAREN	3-865
556-342-12	RYLEE, WILLIAM C & PATRICIA	3-866
556-342-13	POTTS, DAVID R & DIANA M	3-867
556-342-14	TAPIA, SALVADOR JR & CHRISTINA L	3-868
556-342-15	HENRY, DAVID J	3-869

556-342-16	GARCIA, KATIE E & ALBERT M	3-870
556-342-17	ROBLES, REY R & LESLIE H	3-871
556-342-18	SMITH, BRIAN J	3-872
556-342-19	KERFOOT, TODD J	3-873
556-342-20	KEITH, BRETT A & DONNA M	3-874
556-342-21	BEARD, ALAN R	3-875
556-342-22	JONES TRUST, DOROTHY D	3-876
556-351-02	CARTHEN, JANET L	3-877
556-351-03	SARDELLA, TRAVIS	3-878
556-351-04	GALLINA, VITO D	3-879
556-351-05	MEDINA, FIDEL G SR & RACHEL F	3-880
556-351-07	HIATT, JOHN	3-881
556-351-08	PINCUS, JARED M	3-882
556-351-09	MCELROY, ROBERT M & JANICE L	3-883
556-351-10	WILSON, MICHAEL J & DARLA J	3-884
556-351-11	SUZAN-PRONE, SOFIA	3-885
556-351-13	JOHNSON, WALLACE B	3-886
556-351-14	PEARSON, CHARLES & DONDI	3-887
556-351-15	UNDERWOOD, NICHOLAS A	3-888
556-351-16	ANDERSON, RICHARD B	3-889
556-351-17	CULLINS, RYAN L	3-890
556-351-18	CLARK, JEREMY	3-891
556-351-19	BENNETT, CRAIG B & LAURA A	3-892
556-351-20	MEHLHAFF, KRISTEN D	3-893
556-351-21	MILLER, JOHN A	3-894
556-351-22	MENEZES, MONTGOMERY M	3-895
556-351-23	HELSING, KELLY M	3-896
556-351-24	CAMERON, ROBERT N	3-897
556-351-25	CAMERON, MARK N	3-898
556-351-26	WILLIAMS, JACKSON L JR	3-899
556-351-27	RAMIREZ, FELICIA D	3-900
556-351-28	KURTZ TRUST, JACK & NELL	3-901
556-351-29	SALADO, STEVE W	3-902
556-351-30	LANGIS, DENISE A	3-903
556-352-01	AUSTIN, MICHAEL G	3-904

556-352-02	GUSTAVSON, DONALD G	3-905
556-361-01	MILLER FAMILY TRUST	3-906
556-361-02	VENN, JOHN & KANDI	3-907
556-361-03	SIGAFOOSE, KASANDRA	3-908
556-361-04	RISSE, ANNETTE L & RICHARD R	3-909
556-361-05	DERKSEN, DANNIELLE C	3-910
556-361-06	DWORZECKI, ARIAN P	3-911
556-362-01	LAWRENCE, JENELLE D	3-912
556-362-02	ROES, MONICA M	3-913
556-362-03	CASTEEN, MARY E	3-914
556-362-04	CHAFFEE, THERESA	3-915
556-362-05	RAWLINS, JAMES J JR	3-916
556-362-06	ACCARDI, DEBORAH D	3-917
556-362-07	DIXON, BRIAN L & DEANNA L	3-918
556-362-08	DOWNING, JANIS M	3-919
556-362-09	HOSBURGH, GREGORY C & HELEN H	3-920
556-362-10	LANDON, JONATHAN & SHANDELL	3-921
556-362-11	HERNANDEZ, JAVIER	3-922
556-362-12	HENDERSON, DANIELLE	3-923
556-362-13	BRANT, AARON R	3-924
556-362-14	AYALA, MARTHA F & OCTAVIO	3-925
556-362-15	JOHNS, RUTHETTA A	3-926
556-362-16	ASBILL, TIMOTHY T & DAWN H	3-927
556-362-17	WOODFORD, JAMES E & TERESA L	3-928
556-362-18	ANNIN, JOSEPH R	3-929
556-362-19	RODRIGUEZ, LILIANA	3-930
556-362-20	CALLOWAY TRUST, MICHELLE I	3-931
556-362-21	29 MCKINLEY HOLDING LP	3-932
556-370-02	YOUNG, TIM L W	3-933
556-370-03	KRUSE, BERNARD J & CATHERINE R	3-934
556-370-04	GOEDERT, DOUGLAS R & TERESA A D	3-935
556-370-05	STOKES, CHARLES A & KATHLEEN J	3-936
556-370-06	CLAIBORNE, SANDRA	3-937
556-370-07	GHAIDI, NASIR L	3-938
556-370-08	JACKSON, MEGAN	3-939

556-370-09	WIDICK, ROBERT L & DOROTA L	3-940
556-370-10	DIAZ, SHANNON M	3-941
556-370-11	GUSTIN, MORRIS H III	3-942
556-370-12	PRESSER, RYAN S & KIMBERLY J	3-943
556-370-13	KNAPP, DAVID A & CHERYL L	3-944
556-370-14	CERNE, PAUL R & JULIE ANN	3-945
556-370-15	HARTLEY, JOSEPH D	3-946
556-370-16	RED LYON HOMES LLC	3-947
556-370-17	GALINDO, TIMOTHY	3-948
556-370-18	WOOD, JASON D & JULIE J	3-949
556-390-23	WOODLAND VILLAGE NORTH LLC	3-950
556-390-24	WOODLAND VILLAGE NORTH LLC	3-951
556-401-01	WATSON, JIMMY L & ANITA	3-952
556-401-02	GILBERTSON, TIMOTHY W & KRISTINA J	3-953
556-401-03	DURAN, JESSE & MARGARET E	3-954
556-401-04	LEDIARD, MARK A & CRYSTAL L	3-955
556-401-05	GREEN, SCOTT E	3-956
556-401-06	PALLADINO, MARY L	3-957
556-401-07	SMITH, JAY M	3-958
556-401-08	CARL, CHARLES B SR & ELIZABETH	3-959
556-401-09	ROLLISON, CHRISTOPHER C	3-960
556-401-10	KUNDE, DOROTHY H & MATTHEW S	3-961
556-401-11	WOOD, JAY J	3-962
556-401-12	ANGELL, JANET Z	3-963
556-401-13	SARAGIH-PHELPS, SANDRA C	3-964
556-401-14	CARRILLO, LUZ A & LUIS F	3-965
556-401-15	KNIGHT, JASON A & LYNDISAY M	3-966
556-401-16	TELLERS, ARTHUR R & DEBRA M	3-967
556-401-17	NAJERA-AGUIRRE, GUSTAVO	3-968
556-401-18	GARCIA, JENNIFER S & LUKE A	3-969
556-401-19	CLEVELAND, COREY J	3-970
556-401-20	MARTINEZ, ALEJANDRO & ALMAROSA	3-971
556-401-21	SOUFFRONT, LOUISE	3-972
556-401-22	BECERRA-HERNANDEZ, JOSE A	3-973
556-401-23	MORALES, MIGUEL A	3-974

556-401-24	GIBBS, MATHEW L	3-975
556-411-01	CLARK FAMILY TRUST	3-976
556-411-02	AYALA-AGUILAR, ROLANDO	3-977
556-411-03	KIRBY, JAMES A & AMELIA E	3-978
556-411-04	STREIFEL, LARRY P	3-979
556-411-05	PRUSS, TIMOTHY A & TAMMY S	3-980
556-411-06	TRI FOLD LLC	3-981
556-411-07	ORTIZ, FRANCISCO	3-982
556-411-08	PIDLYPCHAK, JEFFERY R	3-983
556-411-09	HAMMOND, JAMES G	3-984
556-411-10	DE PAZ, CECILIA B P	3-985
556-411-11	MURRI, TREVOR E & SARAH M	3-986
556-411-12	MARTIN, JEFFREY A & LISA	3-987
556-411-13	ANHEIER, ALFRED & CYNTHIA A	3-988
556-411-14	MUNN, THOMAS J & HEATHER E	3-989
556-411-15	GILWEE, JAMES E	3-990
556-411-16	HALFTERMEYER, SABRINA	3-991
556-411-17	KEARNEY, THOMAS M & CRYSTAL	3-992
556-411-18	BILD, WENCKE F	3-993
556-411-19	PORTER, EDWARD L & CYNTHIA L	3-994
556-411-20	HASHA, KATIE E	3-995
556-411-21	VOOS, CHARLES J & SANDRA L	3-996
556-411-22	LUNDSTROM, SARAH E	3-997
556-411-23	HOLMES, ERIC & ASHLEY	3-998
556-411-24	WINSHIP, LISA M	3-999
556-411-25	MADRONERO, EUGENE & PORTIA C	3-1000
556-411-26	UTTER, JEREMY J	3-1001
556-411-27	FEIGLES, ROBERT R	3-1002
556-411-28	CHICHESTER FAMILY TRUST, LOWELL & CAROL	3-1003
556-411-29	ROSS, RONALD M	3-1004
556-411-30	RODRIGUEZ, SANDRA	3-1005
556-411-31	MCCARTNEY, BRIAN A	3-1006
556-411-32	DAVIS, KEITH A & SUN C	3-1007
556-411-33	THEZ, ROBERT & ANN	3-1008
556-411-34	DUDDE, NELSON E & CHRISTINE A	3-1009

556-411-35	TEMPLE, WADE	3-1010
556-411-36	THORSON, CLIFFORD M	3-1011
556-411-37	DADO, JENNIFER M & NHIL	3-1012
556-411-38	RAPISORA, MICHAEL	3-1013
556-411-39	GIFT, NEIL E	3-1014
556-411-40	ROMERO, JEFFREY B & PAULETTE Y	3-1015
556-411-41	HOWARD, MELENIE	3-1016
556-411-42	BROWN, SCOTT A & PATSY R	3-1017
556-411-43	KEENAN, DAVID W & ELISSA M	3-1018
556-411-44	BARB, THOMAS W	3-1019
556-411-45	STEEN, JODY A	3-1020
556-411-46	WHEELER, RICHARD & SUSAN	3-1021
556-411-47	FREIDELL, MARY E & LARRY	3-1022
556-411-48	THOMAS, BRIAN L & DAWN M	3-1023
556-411-49	TAYLOR, MELISSA & MATTHEW	3-1024
556-411-50	STRADA PROPERTIES LLC	3-1025
556-411-51	PHILLIPS, MARK W	3-1026
556-411-52	CLARK, DONNA G	3-1027
556-411-53	NEWELL, DEBORAH	3-1028
556-411-54	DEMING, WILLIAM G & MARY M	3-1029
556-411-55	PRATT, JOHN L & KRISTEEN M	3-1030
556-411-56	SNOOK, TERRY L & ANGELA R	3-1031
556-411-57	ENEA, DAVID M & JULIE A	3-1032
556-412-01	GLYNN, BRENDAN D & BONNIE O	3-1033
556-412-02	HAST, ERIC A & CHRISTINE M	3-1034
556-412-03	FRIES FAMILY TRUST, SARAH M	3-1035
556-412-04	ROZUM, STANLEY E	3-1036
556-412-05	LONG, ROBERT C	3-1037
556-412-06	JOHNSON, WILLIAM & KAREN	3-1038
556-412-07	PEREZ TRUST, FRANCES M	3-1039
556-412-08	HALLER, EDWARD G & CARYN K	3-1040
556-412-09	BROWN, MICHAEL C JR & MELANIE G	3-1041
556-412-10	29 MCKINLEY HOLDING LP	3-1042
556-412-11	KARCZMARCZYK, MARTA E	3-1043
556-412-12	SULLIVAN, JEREMY B	3-1044

556-412-13	GONTERMAN, ROBERT L & MICHELLE R	3-1045
556-412-14	LOLLER, DANNY R & ADENA B	3-1046
556-412-15	STRANSKY, TRAVIS & SHEILLA	3-1047
556-412-16	ISOM, AARON R	3-1048
556-412-17	FOSTER, ANGELA A & JONATHON M	3-1049
556-412-18	GILMORE, PATRICK C & EMILY A	3-1050
556-412-19	KILLEN, JILLIAN D	3-1051
556-412-20	MITCHELL, KAMILLE C	3-1052
556-412-21	FINLEY, MARGARET A	3-1053
556-412-22	MCCABE, GREGORY C & LISA J	3-1054
556-412-23	NUTTER, JASON B & ANGELIQUE M	3-1055
556-412-24	PATTON, ADAM M & MEAGAN J	3-1056
556-412-25	ELLISON, ROBERT S & GAYLE P	3-1057
556-412-26	THUNDER PROPERTIES INC	3-1058
556-412-27	GRAY, DANA L	3-1059
556-412-28	NICKELSON, JAMES J	3-1060
556-412-29	STURTZ, JASON E	3-1061
556-412-30	ERWIN, MARK W & MARIA E	3-1062
556-412-31	MORAN, TIFFANY	3-1063
556-412-32	SZPILA, SCOTT J	3-1064
556-412-33	FOX-HARVEY, TRACI	3-1065
556-412-34	BROWNSON, JAY D	3-1066
556-412-35	EDDY, STEFANIE G	3-1067
556-412-36	BAHNSEN, HARRO C & TONI M	3-1068
556-412-37	MCKEE, MICHELLE L	3-1069
556-412-38	FAJARDO-MEDRANO, EDWIN	3-1070
556-412-39	DAMON, DAVID & BONNIE	3-1071
556-412-40	WECKERLY, REED & SARAH J	3-1072
556-412-41	SHELDON, JEFFREY M & DENA	3-1073
556-412-42	SUAREZ, PIO & TAMARA FAE	3-1074
556-412-43	PENA, ALFRED L & TONIA J	3-1075
556-412-44	BENNETT, LEE G & PAATRICIA A	3-1076
556-412-45	MORGAN, JASON A & STEPHANIE M	3-1077
556-412-46	LENHART, JENNIFER J	3-1078
556-431-01	RIISKA, JUDITH S	3-1079

556-431-02	ADAMS, RICHARD L & BARBARA J	3-1080
556-431-03	FEDERAL NAT'L MORTGAGE ASSN	3-1081
556-431-04	KALENIAN, RALPH S	3-1082
556-431-05	ROMIG, BEVERLY J & CRAIG S	3-1083
556-431-06	STEWART, BRUCE A & SUSAN A	3-1084
556-431-07	VANDENBRINK, BARRY	3-1085
556-431-08	DONALDSON, MARY T	3-1086
556-431-09	BUGICA, DAVID M	3-1087
556-431-10	FONG, LEWIS G	3-1088
556-431-11	DONCHEZ, WAYNE F	3-1089
556-431-12	WOLCOTT, JOY D	3-1090
556-431-13	REJON, TODD P	3-1091
556-431-14	STETSON, JOHN	3-1092
556-432-01	KAY, STEVEN D & KAMRA L	3-1093
556-432-02	BEARDEN FAMILY TRUST	3-1094
556-432-03	LUZIER, CHARLES B	3-1095
556-432-04	KNADLE, MICHAEL D	3-1096
556-432-05	WEST, DUSTIN & REBEKAH	3-1097
556-432-06	FOREMASTER, SCOTT D & JOY E	3-1098
556-432-07	HINES, STEVE P & TIFFANY M	3-1099
556-432-08	KEOWN, JAMES G	3-1100
556-432-09	MENDOZA, ALEXANDER JR & PATRICIA A	3-1101
556-432-10	VIOLAGO, EDMUND C III & CEFERINA S	3-1102
556-432-11	WILLRICH LIVING TRUST	3-1103
556-432-12	HERNANDEZ, HECTOR & TELMA	3-1104
556-432-13	THUNDER PROPERTIES INC	3-1105
556-432-14	FONTES, ROGER C & LAVERN	3-1106
556-432-15	JIMENEZ, SARAH J G & ETHAN E	3-1107
556-432-16	REECE TRUST, LEONARD C JR & MARY ANN	3-1108
556-432-17	BAMOND, PHILLIP M	3-1109
556-433-01	QUAYLE, ANTHONY & COLLEEN	3-1110
556-433-02	PANTOJA, HENRY L JR & EVELYN L	3-1111
556-433-03	ESPESETH FAMILY TRUST	3-1112
556-433-04	DEESE, JOSEPH R & SUSAN M	3-1113
556-434-01	BAFFREY, JENNIFER L	3-1114

556-434-02	LACEY, RODNEY E	3-1115
556-434-03	BERRY, GEORGE W II & MICHELE J	3-1116
556-434-04	KARNUTH, MAX T & ANGIE N	3-1117
556-434-05	RAUCH, DENISE	3-1118
556-434-06	LOO, RANDOLPH K & RONDA L	3-1119
556-434-07	SCHULTZ, JUSTIN W	3-1120
556-434-08	DICKENSON, JONATHAN & ASHLEY	3-1121
556-434-09	TAYLOR, JOHN & LINDA	3-1122
556-434-10	CARBAJAL, SIMPLICIO T	3-1123
556-441-04	ANDERSON, CARL E & TERESA A	3-1124
556-441-05	LEMUS, JULIO E & BEATRIZ O	3-1125
556-441-06	MASNICK, GREGORY S	3-1126
556-441-07	DEL PONTE, CRAIG & ELOISE	3-1127
556-441-08	VELA, JULIAN & FRANCINE D	3-1128
556-441-09	PIXTON, JOHN J	3-1129
556-441-10	RUZICKA FAMILY TRUST	3-1130
556-441-11	CHAMES, DEMETRIOS G	3-1131
556-441-12	GOMEZ, ROSENDO A	3-1132
556-441-13	EPSTEIN, DEVRAH R	3-1133
556-441-14	KNOX, JEFFREY & LINDSAY	3-1134
556-441-15	GRIFFIN, STEVEN G & SARAH G	3-1135
556-441-16	SEDLACEK, CHARLES J	3-1136
556-441-17	MCQUEARY, LEONARD R	3-1137
556-441-18	MCCARGAR, JUSTIN M	3-1138
556-441-19	KOITMAA, ANDREW T & JILL S	3-1139
556-441-20	DOWNS, WILLIAM F	3-1140
556-441-21	HORTON, ROBERT S & SHERRY L	3-1141
556-441-22	BOWER, THERESA M	3-1142
556-441-23	JANCEK, FRANK A SR & LAURA I	3-1143
556-441-24	HOLWEGNER, SHAWN	3-1144
556-441-25	HERRERO, BRIAN A & NANCY O	3-1145
556-441-26	LAKEY, DARRELL R & ELISABETH R	3-1146
556-441-27	SIMPSON, JERRY L	3-1147
556-441-28	JOHNSON LIVING TRUST, JAMEY	3-1148
556-441-29	JANSON, MARSHALL J & CHRISTINE H	3-1149

556-441-30	BOYD, ELAINE C	3-1150
556-441-31	GRICE, DENISE M	3-1151
556-441-32	JACQUES, MARGARET M & WILLIAM J	3-1152
556-441-33	KUYKENDALL, VICKI D & THOMAS A	3-1153
556-441-34	SAIS TRUST, MARIA	3-1154
556-441-35	OLSON, EVAN K	3-1155
556-441-36	RESHKE, THOMAS A II	3-1156
556-441-37	MUNDEN, JAMES S & JOAN A	3-1157
556-441-38	GRIGGS, ROBERT A	3-1158
556-441-39	LEHIGH, LANCE & JOYCE	3-1159
556-441-40	SCAMIHORN LIVING TRUST	3-1160
556-441-41	LOVRICH, PAUL A	3-1161
556-441-42	ISBELL FAMILY TRUST	3-1162
556-441-43	MANNOCK, LINDA Q	3-1163
556-441-44	KUYKENDALL, THOMAS & VICKIE D	3-1164
556-441-45	YOUNKIN, SCOTT A	3-1165
556-441-46	PICCIRILLI, DONNA L	3-1166
556-441-47	ANDERSON, SARAH M	3-1167
556-441-48	SANTORO, GABRIEL	3-1168
556-441-49	COUTO, BRIAN M & GWENDOLYN L	3-1169
556-441-50	ADGETT, JAMES L & LYNN M	3-1170
556-441-51	MEAD FAMILY TRUST, DEAN R & LORI V	3-1171
556-441-52	RILEY, BRYAN T & JENNIFER D	3-1172
556-441-53	BOLD EDGE PREMIER LLC	3-1173
556-441-54	STEVENS, LARRY	3-1174
556-441-55	IRUJO, XABIER I	3-1175
556-441-56	LITZINGER, THOMAS J & KATHLEEN A	3-1176
556-441-57	STASKOWSKI, RAYMOND & CHRISTINE	3-1177
556-441-58	HAVNERAS, INGRID A	3-1178
556-441-59	GILLILAN, TIMOTHY A & DAWN C	3-1179
556-441-60	STEWART, LISA A	3-1180
556-451-01	HANSEN, DAVID F & FRED A L	3-1181
556-451-03	VROMAN, RALPH E	3-1182
556-451-04	VINSON, JACE D	3-1183
556-451-05	MENDOZA, APRIL M	3-1184

556-451-06	HILL, ANDREW D & JULIE E	3-1185
556-451-07	THEOBALD, DANIEL P & ELIZABETH B T	3-1186
556-451-08	WHEELER, ARAMELLE A & JAMES W	3-1187
556-451-09	MCNEAL, SCOTT D & ALILIA I	3-1188
556-451-10	MURR, BYRON E	3-1189
556-451-11	BOYD, CONSTANCE R	3-1190
556-451-12	CURTIS, MELVIN & ANNE M	3-1191
556-451-13	DUBOIS, ROBERT L & NANCY D	3-1192
556-451-14	BURKE, GEORGE E & VALERIE D	3-1193
556-451-15	DAKESSIAN, SILVA M	3-1194
556-451-16	HERMAN, MICHAEL P	3-1195
556-451-17	JONES, AMBER N	3-1196
556-451-18	PADILLA, JUAN R & NEREIDA	3-1197
556-451-19	FOWLER, DARRELL F & JOANNE K	3-1198
556-451-20	BROWN, MARK V & CYNTHIA L	3-1199
556-451-21	GAINNEY, JAMES S & JONNA	3-1200
556-451-22	WOODARD, LISA R	3-1201
556-451-25	RAMIREZ, JESUS J & SILVIA P	3-1202
556-451-26	HOWARD, RHONDA R	3-1203
556-451-27	POP, CRISTIAN A & KELLIE J	3-1204
556-451-28	MUNOZ-GALEANA, CESAR	3-1205
556-451-29	SPILLER, JAMES H	3-1206
556-451-30	FLORES-MONDRAGON, JOSE A	3-1207
556-451-31	CALVERT, JOHN T III	3-1208
556-451-32	LITTLE, DAVID B & LEIGH A	3-1209
556-451-33	GORDON, BARRETT R	3-1210
556-451-34	SPILKER, RUSSELL	3-1211
556-451-35	MILLER, JOHN L	3-1212
556-451-36	SEABORG, KARLA D	3-1213
556-451-37	WHITWORTH, ALEXANDRA	3-1214
556-451-38	HUNTER-HENDERSON, SHERRY L	3-1215
556-451-39	TOOMBS, KEVIN	3-1216
556-451-42	RICHMOND, BARBARA	3-1217
556-451-43	LOPEZ, JOHN F	3-1218
556-451-44	COX, DANIEL	3-1219

556-451-45	CLARK, RYAN M & MEGHAN K	3-1220
556-451-46	MARTIN, RANDY	3-1221
556-461-01	LISSNER TRUST, PETER S	3-1222
556-461-02	LISSNER TRUST, PETER S	3-1223
556-461-03	NEWBY, MARGARET F	3-1224
556-461-04	LISSNER TRUST, PETER S	3-1225
556-461-06	LISSNER TRUST, PETER S	3-1226
556-461-08	LISSNER TRUST, PETER S	3-1227
556-461-09	LISSNER TRUST, PETER S	3-1228
556-461-10	LISSNER TRUST, PETER S	3-1229
556-461-12	LISSNER TRUST, PETER S	3-1230
556-461-13	MCADOO, JOHN H	3-1231
556-461-15	DURHAM, SHELLY K	3-1232
556-461-16	LOWE, CHARLES H & DOREEN	3-1233
556-461-17	EICHENBERGER, RYAN	3-1234
556-461-18	PEDRO, NICOLE M	3-1235
556-461-19	MEFFORD, TIMOTHY P & DARLENE M	3-1236
556-461-20	EBLE, WAYNE W JR & TRACEY D	3-1237
556-461-22	BLANTON, ROGER E	3-1238
556-461-23	TIETJE, NEVADA L	3-1239
556-461-24	BONNICI, NINA K	3-1240
556-461-25	CARSON LIVING TRUST, ROBERT H & JEANNE E	3-1241
556-461-26	MILLER, RANDALL N & MELISSA M	3-1242
556-461-27	TAYLOR, DAVID A & JESSICA J	3-1243
556-461-28	COHEN, STEPHEN P	3-1244
556-461-29	GROSSMAN, WILLIAM D & PATI M	3-1245
556-461-30	DICKENSON, RAYMOND & JACKIE	3-1246
556-461-31	HOLLAND, BRYAN L & SHELLY	3-1247
556-461-32	ELLIS, BRENDA J & DAVID R	3-1248
556-461-33	SMITH TRUST, PATRICIA W	3-1249
556-461-34	HAMILTON, BRIAN D	3-1250
556-461-35	GARCIA-LEON, JOSE L	3-1251
556-461-36	MORLEY, MICHAEL A & WENDY M	3-1252
556-461-37	HOSSAY, GUY F & MARY C	3-1253
556-461-38	TIMNEY, KAREN	3-1254

556-461-39	FRAME, CHANCE & MARY	3-1255
556-461-40	FOSTER, STEPHEN C & MELISSA L	3-1256
556-461-41	TIMNEY, KAREN	3-1257
556-461-42	MUNOZ, VERONICA E	3-1258
556-461-43	ZIRBEL, MICHELLE	3-1259
556-461-44	WILLIAMS, HARRY A	3-1260
556-461-45	R DAWSON FAMILY LLC	3-1261
556-461-46	GONZALEZ, MAXIMO M & LETICIA	3-1262
556-461-47	LANDRUM, NICHOLAS D	3-1263
556-461-48	LUND, DANIEL	3-1264
556-461-49	ROBERTS, TODD	3-1265
556-461-50	BISHOP, TYSON H	3-1266
556-461-51	JOANIS, KYLE A	3-1267
556-461-52	STARKEY, STEPHANIE A	3-1268
556-461-53	CASEY, CHARLES	3-1269
556-461-54	CRIDDLE, CALVIN W JR	3-1270
556-471-01	MELHON, HARVEY R III & DEVON S	3-1271
556-471-02	KOHLER, GEORGE C & RUBY V	3-1272
556-471-03	RAND, MATTHEW T & MICHELLE L	3-1273
556-471-04	ZWANKHUZE, GREGORY M & SHANNA M	3-1274
556-471-05	TOWNSEND, TELENA N	3-1275
556-471-06	CARLSON, DENNIS R & SUSAN J	3-1276
556-471-07	ROCKWELL, DAVID & TERRY	3-1277
556-481-01	ABSTON, GREGORY P & ARDYS D	3-1278
556-481-02	LINAN FAMILY TRUST	3-1279
556-481-03	MCBRIDE, ERICK R	3-1280
556-481-04	HIGGINS LIVING TRUST	3-1281
556-481-05	SHROVER, WILLIAM R & BONNIE C	3-1282
556-481-06	ARNOLD, CECIL R & REBECCA D	3-1283
556-481-07	GARRETT, STEVEN W & SUZETTE A	3-1284
556-481-08	VO, DANNY B & SARAH E	3-1285
556-501-01	ROBINSON FAMILY TRUST	3-1286
556-501-02	TAYLOR, PAULINE R	3-1287
556-501-03	BANK OF AMERICA NA	3-1288
556-501-04	HAMILTON PROPERTIES	3-1289

556-501-05	LOBUE, STEPHEN R SR & KAREN R	3-1290
556-501-07	SCOLARI, JOAN A	3-1291
556-501-08	LANEY, TONYA R & MARVIN G	3-1292
556-501-09	DAVIS, ERIC T	3-1293
556-501-10	SPEAR, KATINA	3-1294
556-501-11	VANDERHEYDEN, JOSHUA	3-1295
556-501-12	LUDWIG, JOHN R	3-1296
556-501-13	DRAPER, JOHN F JR	3-1297
556-501-14	JOHNSON, GENEVA & JASON	3-1298
556-501-15	HAMILTON PROPERTIES	3-1299
556-501-16	OLIVA, PEDRO M & SILVIA J	3-1300
556-501-17	MCKAY, MICHAEL G	3-1301
556-501-18	MERRITT, CHARLES W & DEANNE L	3-1302
556-501-19	D'ANNUNZIO, THOMAS J & SARAH A	3-1303
556-501-20	TROUGHTON, SHANNON	3-1304
556-501-21	DAVIS, HELEN J	3-1305
556-511-01	CLARK, KATHLEEN I	3-1306
556-511-02	KNIGHT, DANIEL G JR & KECIA M	3-1307
556-511-03	LYBARGER, MAURICE M III & CARMELLA	3-1308
556-511-04	COOPER, DANIEL H & KORIE M	3-1309
556-511-05	BARTLEY, JOHN M & JUDY D	3-1310
556-511-06	SPENCER, BRANDON	3-1311
556-511-07	MILBAUER, GIBRIAN M & MICHELLE M	3-1312
556-511-08	PEREZ, OSCAR R	3-1313
556-511-09	SHEIRDAN, MANDIE L	3-1314
556-511-10	BOYD, JEFFREY S & BROOKE N	3-1315
556-511-11	GAYER, JAMES A & TERRIL	3-1316
556-511-12	DAHLEN, TIMOTHY W	3-1317
556-511-13	RIKER, REID H	3-1318
556-511-14	ALLEN FAMILY TRUST	3-1319
556-511-15	CARNEY, BRANDON K	3-1320
556-511-16	MURDOCH, RICHARD T	3-1321
556-511-17	ELCANO, JANET	3-1322
556-511-18	HIMPHILL, JOHN S & LORRAINE L	3-1323
556-511-19	MARTINEZ, ANTHONY M	3-1324

556-511-20	JACKSON, WILBERT C	3-1325
556-511-21	FINCH, DONOVAN M & ALISA R	3-1326
556-511-22	LANDERS, MAURICE D III	3-1327
556-511-23	HIMPHILL, JACOB R & JODI L	3-1328
556-511-24	JOHNSON, RANDY L	3-1329
556-511-25	WATTS FAMILY TRUST	3-1330
556-511-26	WORTH, DANNY L & JOYCE L	3-1331
556-512-01	CONNER, DONALD C & NICOLLE L	3-1332
556-512-02	PARKS, ERIN M	3-1333
556-512-03	BASSEK, BERNHARD R	3-1334
556-512-04	HALEY, ANTHONY S & ALISSA L	3-1335
556-512-05	WISER FAMILY TRUST	3-1336
556-512-06	BENNETT, GREGG R & CARLA A	3-1337
556-512-07	MILLER, JEFFREY C	3-1338
556-512-08	BELAN, PETER & XIAOQI	3-1339
556-512-09	RUSSELL, MARK S JR & MARLO	3-1340
556-512-10	MARSHALL, TYLER & TIFFINEY	3-1341
556-513-01	HUERTA, JOSIE M	3-1342
556-513-02	MANNIX, JAMES D	3-1343
556-513-03	MCMINIMY, ZANE & VALERIE S	3-1344
556-513-04	HAMILTON PROPERTIES	3-1345
556-513-05	TRAVIS, LOVELL B	3-1346
556-513-06	HERON, CINDA K	3-1347
556-513-07	COLE, ROBERT E III	3-1348
556-513-08	WEST, BENJAMIN S & KIMBERLY S	3-1349
556-513-09	COUTURE, ANDRE W	3-1350
556-521-01	ALDEN, CASEY W & ALI S	3-1351
556-521-02	ROSEBURROUGH, MIKEAL K	3-1352
556-521-03	FERNANDEZ, WILLIAM A	3-1353
556-521-05	YOUNG, RANDALL C & CHERYL L	3-1354
556-521-06	CARLSON, PHILLIP W & CARMA B	3-1355
556-521-07	BERG, DUAINA A & TAMMY M	3-1356
556-521-08	RUCKER LIVING TRUST, JOHN & THERESA M	3-1357
556-521-09	ROWLAND, RICHARD E & SARAH N	3-1358
556-521-10	JEX, MATTHEW & GRETA	3-1359

556-521-11	GONZALEZ, FERNANDO	3-1360
556-521-12	DAY, DIANNA D	3-1361
556-521-13	PATTERSON, THOMAS C	3-1362
556-521-14	EZELL, BRIAN S & KRISTI L	3-1363
556-521-15	ST PIERRE, WHITNEY LEE & WESTLEY L	3-1364
556-521-16	RUDY, DENNIS L & JANICE M	3-1365
556-521-17	HOLCOMB, DARREL A	3-1366
556-521-18	BARTON, ANTHONY D II & CHRISTINE	3-1367
556-521-19	ROZARIO, CHRISTOPHER R	3-1368
556-521-20	BREACH, ERIC D	3-1369
556-521-21	KEAST, HARRY & PATRICIA	3-1370
556-521-22	RICCI, JOHN A & CYNTHIA K	3-1371
556-521-23	LANGLEY, JERRY P & LINDA F	3-1372
556-521-24	CORRADO, DIANNA D & ROBERT T	3-1373
556-521-25	WATSON, LESLI J	3-1374
556-521-26	SCHNEIDER, JOHN T	3-1375
556-521-27	WHIPPLE, JOSEPH H & CATHERINE	3-1376
556-531-01	FLEURY-BALMER, CHERYL	3-1377
556-531-02	FOSTER, GENE H & ELIZABETH A	3-1378
556-531-03	HAMILTON PROPERTIES	3-1379
556-531-04	BOVET, MARY A	3-1380
556-531-05	RODRIGUEZ, STEPHANIE J & ANTHONY	3-1381
556-531-06	DARRAH, JAMES D JR	3-1382
556-531-07	FOSTER, STANLEY & PHYLLIS	3-1383
556-531-09	VAN SKIKE, PAUL H	3-1384
556-531-10	MCDONALD, KEVIN	3-1385
556-531-11	FALCONER, DAMIEN R	3-1386
556-531-14	HAMILTON PROPERTIES	3-1387
556-531-15	ROMERO, WALDO & VIRGINIA	3-1388
556-531-16	FOWLER, VALTON D & MARSHA K	3-1389
556-531-17	CARLSSON, JEFFREY A	3-1390
556-531-18	HAMILTON PROPERTIES	3-1391
556-531-19	HAMILTON PROPERTIES	3-1392
556-531-20	CLUTE, DERICK M	3-1393
556-531-21	MAZZA, EMANUELE M & MARIANNA	3-1394

556-531-22	HAMILTON PROPERTIES	3-1395
556-532-01	HAMILTON PROPERTIES	3-1396
556-532-02	SLATEN, ERICK A	3-1397
556-532-03	HAMILTON PROPERTIES	3-1398
556-532-04	EDWARDS, DANIEL P & TERRI L	3-1399
556-532-05	GAGE, NANCY M	3-1400
556-532-06	GRAVANO, DONALD R	3-1401
556-532-07	HAMILTON PROPERTIES	3-1402
556-532-08	HAMILTON PROPERTIES	3-1403
556-532-09	HAMILTON PROPERTIES	3-1404
556-532-10	YAMINE, LOUIS & DAWN	3-1405
556-532-11	COTTRELL, RUSSELL H III	3-1406
556-532-12	VARNUM, HARRY C & SUSAN J	3-1407
556-532-13	MILLER FAMILY TRUST	3-1408
556-532-14	PAULSEN TRUST, MICHAEL C	3-1409
556-541-03	LACY, TRAVIS R & DENISE L	3-1410
556-541-10	HAMILTON PROPERTIES	3-1411
556-542-05	HAMILTON PROPERTIES	3-1412
556-542-07	JOHNSON, KENNETH E & MARIRUTH C	3-1413
556-542-10	ZOBITZ, JOHN F	3-1414
556-551-02	SICILIA, MICHAEL JR	3-1415
556-551-03	HAMILTON PROPERTIES	3-1416
556-551-04	GREENWELL, JOSHUA A & DANIELLE M	3-1417
556-551-05	WHELOCK REVOCABLE TRUST, CALVIN E	3-1418
556-551-06	GRUNER, DAVID L & SUSAN W	3-1419
556-571-01	PLACER LLC	3-1420
556-571-02	PLACER LLC	3-1421
556-572-01	PLACER LLC	3-1422
556-572-02	PLACER LLC	3-1423
556-572-05	DARRENOGUE, DAVID F	3-1424
556-572-06	POMEROY, BRUCE & JULIA	3-1425
556-572-07	HENSLEE, BRYAN S	3-1426
556-581-01	PLACER LLC	3-1427
556-581-02	PLACER LLC	3-1428
556-581-03	PLACER LLC	3-1429

556-581-04	PLACER LLC	3-1430
556-581-05	PLACER LLC	3-1431
556-581-06	PLACER LLC	3-1432
556-581-07	PLACER LLC	3-1433
556-581-08	PLACER LLC	3-1434
556-581-09	PLACER LLC	3-1435
556-581-10	PLACER LLC	3-1436
556-581-11	PLACER LLC	3-1437
556-581-12	PLACER LLC	3-1438
556-581-13	PLACER LLC	3-1439
556-581-14	PLACER LLC	3-1440
556-581-16	PLACER LLC	3-1441
556-581-17	PLACER LLC	3-1442
556-581-18	PLACER LLC	3-1443
556-581-19	PLACER LLC	3-1444
556-581-20	PLACER LLC	3-1445
556-581-21	PLACER LLC	3-1446
556-581-22	PLACER LLC	3-1447
556-581-23	PLACER LLC	3-1448
556-581-24	PLACER LLC	3-1449
556-581-25	PLACER LLC	3-1450
556-581-26	PLACER LLC	3-1451
556-581-27	PLACER LLC	3-1452
556-581-28	PLACER LLC	3-1453
556-581-29	PLACER LLC	3-1454

15-190E BOARD MEMBER COMMENTS

There were no comments by the Board.

15-191E PUBLIC COMMENTS

There was no response to the call for public comment.

* * * * * * * * * *

11:43 p.m. There being no further hearings or business to come before the Board, on motion by Member Larmore, seconded by Member Horan, 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
Cathy Smith, Deputy Clerk*