

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

FRIDAY

9:00 A.M.

FEBRUARY 10, 2017

PRESENT:

Eugenia Larmore, Vice Chairman
James Brown, Member
James Ainsworth, Member
Barbara “Bobbi” Lazzarone, Member

Nancy Parent, County Clerk
Jennifer Gustafson, Deputy District Attorney

ABSENT:

Philip Horan, Chairman

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. Acting Chair Larmore called the meeting to order, the Clerk called the roll and the Board conducted the following business:

17-066E PUBLIC COMMENT

17-067E WITHDRAWALS

The following petition scheduled on today's agenda was withdrawn by the Petitioners prior to the hearing:

Assessor's Parcel No.	Petitioner	Hearing No.
123-041-21	DECEA 2005 FAMILY TRUST, STEVEN	17-0079

17-068E REQUESTS FOR CONTINUANCES

There were no requests for continuances.

17-0069E CONSOLIDATION OF HEARINGS

There were no hearings to consolidate.

17-070E PARCEL NO. 040-640-10 – MOORE LIVING TRUST, DALYNNE R MOORE – HEARING NO. 17-0021

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 9000 Timothy 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 County Clerk Nancy Parent.

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

With regard to Parcel No. 040-640-10 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Ainsworth, which motion duly carried with Chair Horan absent, 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 \$2,491,400, resulting in a total taxable value of \$2,941,400 for tax year 2017-18. 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.

17-071E PARCEL NO. 055-021-02 - MOUNDHOUSE-2000 TRUST - HEARING NO. 17-0035

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 2050 JS Bar Ranch Road, 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 County Clerk Nancy Parent.

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

With regard to Parcel No. 055-021-02 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by

Member Lazzarone, which motion duly carried with Chair Horan absent, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$50,000, resulting in a total taxable value of \$50,000 for tax year 2017-18. 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.

Upon further discussion of the Little Valley fire later in the meeting and upon motion by Member Lazzarone, seconded by Member Ainsworth, which motion duly carried, it was ordered that the above stipulation be reconsidered and brought back to the Board on February 22, 2017.

17-072E PARCEL NO. 222-180-06 – WITT FAMILY TRUST –
HEARING NO. 17-0050

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located on Anitra 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 County Clerk Nancy Parent.

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

With regard to Parcel No. 222-180-06 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by Member Lazzarone, which motion duly carried with Chair Horan absent, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$360,000 resulting in a total taxable value of \$360,000 for tax year 2017-18. 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.

17-073E PARCEL NO. 055-021-04 – GATES FAMILY TRUST –
HEARING NO. 17-0059

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 5215 Franktown Road, 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 County Clerk Nancy Parent.

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

With regard to Parcel No. 055-021-04 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by Member Lazzarone, which motion duly carried with Chair Horan absent, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$75,000, resulting in a total taxable value of \$75,000 for tax year 2017-18. 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.

Upon further discussion and on motion by Member Lazzarone, seconded by Member Ainsworth, which duly carried with Chair Horan absent, it was ordered that the taxable land value be reconsidered and brought back to the Board on February 22, 2017.

17-074E PARCEL NO. 055-021-05 – GATES FAMILY TRUST –
HEARING NO. 17-0060

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 2255 Js Bar Ranch Road, 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 County Clerk Nancy Parent.

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

With regard to Parcel No. 055-021-05 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by Member Lazzarone, which motion duly carried with Chair Horan absent, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$50,000, resulting in a total taxable value of \$50,000 for tax year 2017-18. 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.

Upon further discussion and on motion by Member Lazzarone, seconded by Member Ainsworth, which duly carried with Chair Horan absent, it was ordered that the taxable land value be reconsidered and brought back to the Board on February 22, 2017.

17-075E PARCEL NO. 040-660-01 – HEMMINGER TRUST –
HEARING NO. 17-0015

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 9700 Timothy Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and certification, 2 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 17 pages.

On behalf of the Petitioner, Mary Hemminger was sworn in by County Clerk Nancy Parent.

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

Ms. Hemminger stated her property was divided in half with 4.5 acres of flood plain, which was currently underwater. She said it was previously intended to be a pasture area, but stated it was unusable acreage. She indicated her property was one of the few parcels maintained as a flood plain, due to neighbors further up the creek building homes and creating a worse situation for her flooding land. She thought she was being taxed based on the parcel being useable.

Appraiser Churchfield stated the parcel was purchased for \$1,367,000 on October 17, 2013 and he agreed there was major flooding. He proposed to reduce the taxable value from \$630,000 down to \$495,000 due to the percentage of acreage residing in the flood zone map. Further, he proposed to reduce the quality from a class 6 to a class 5, which would reduce the taxable improvement value from \$640,712 to \$490,462.

Member Larmore questioned the reduced amount, stating it was lower than the petitioner had requested.

Appraiser Churchfield explained the petitioner completed the paperwork prior to the assessment. He stated the parcel and house's condition warranted the reductions.

With regard to Parcel No. 040-660-01, 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 Ainsworth, seconded by Member Brown, which motion duly carried with Chair Horan absent, it was ordered that the taxable land value be reduced to \$495,000 and the taxable improvement value be reduced to \$490,462, resulting in a total taxable value of \$985,462 for tax year 2017-18. The reduction was based on the Assessor's Evaluation. 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.

17-076E PARCEL NO. 050-210-16 – HAHN, CYNTHIA –
HEARING NO. 17-0045

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 880 Old Ophir Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supporting documentation, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

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

With regard to Parcel No. 050-210-16, 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 with Chair Horan absent, it was ordered that the taxable land value be reduced to \$150,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$466,233 for tax year 2017-18. The reduction was based on the Assessor's Evaluation. 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.

**17-077E PARCEL NO. 041-140-23 – ARJ PROPERTIES LLC –
HEARING NO. 17-0048**

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 9000 Bellhaven Road, 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, 15 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

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

With regard to Parcel No. 041-140-23 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Ainsworth, which motion duly carried with Chair Horan absent, 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 \$4,199,820, resulting in a total taxable value of \$5,699,820 for tax year 2017-18. 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.

**17-078E PARCEL NO. 041-211-05 – LORENZ TRUST, DAVID L &
BARBARA S – HEARING NO. 17-0054B**

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 245 Brunswick Mill Road, 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, David and Barbara Lorenz were sworn in by County Clerk Nancy Parent.

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

David L. Lorenz and Barbara S. Lorenz presented Petitioner's Exhibits A and B to the Commissioners, which were also placed on file with the Clerk. Appraiser Churchfield requested to address both hearings for the two parcels that the Lorenz' were appealing together.

Acting Chair Larmore agreed and opened the hearing of Parcel 041-211-04, Hearing No. 17-0054A to be heard together.

Appraiser Churchfield stated the parcels were adjacent on Brunswick Mill Road; a vacant parcel and a parcel with an existing home.

Mr. Lorenz referred to a property map in Exhibit A and stated one-third of the property was not usable due to the flood plain. He spoke about a neighbor who presenting similar evidence of a loss of usable land was awarded with a reduced taxable land value. He requested his parcels' taxable land value be reduced to his neighbors' value of \$270,000. He noted the Zillow estimate of the property value was also \$270,000.

Appraiser Churchfield explained the neighbor's property was downslope of the Lorenz' property, and further stated the reduction the neighbor received was a Board decision and not an Assessor's evaluation. He inquired if the Lorenz' property had ever flooded.

Mrs. Lorenz replied it had not flooded but noted the neighbor's property had not flooded either.

Mr. Churchfield stated the neighbor's property value would not stay reduced in future years, as the property was not flooding. He reviewed evidence of sales of similar parcels. He stated it was difficult to justify an adjustment for property that had not flooded as nearby parcels that were required to maintain flood insurance and had flooded. He said nearby sales supported the cost of similar parcels from \$170 to \$349 per

square foot and he noted the Lorenz' home had been appraised at \$168 per square foot. He stated if the property had flooding issues an adjustment would have been justified.

Mr. Lorenz requested the assessments be fair and equal for the similar parcels nearby.

Member Ainsworth commented if there was no flood insurance required and no current flooding, he could not justify reducing the value of the property assessment, and stated the neighbor's property should go back to full value the following year.

With regard to Parcel No. 041-211-05, 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 Lazzarone, which motion duly carried with Chair Horan absent, 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.

17-079E PARCEL NO. 050-310-17 – STUDWELL LIVING TRUST –
HEARING NO. 17-0069

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 315 Sanctuary 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, 7 pages.

Exhibit II: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

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

With regard to Parcel No. 050-310-17 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Ainsworth, which motion duly carried with Chair Horan absent, 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 \$552,668, resulting in a total taxable value of \$635,168 for tax year 2017-18. 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.

17-080E PARCEL NO. 080-354-04 – FREDERICK, JAMES B –
HEARING NO. 17-0078

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 11945 Chesapeake Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 7 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

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

With regard to Parcel No. 080-354-04, 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 Lazzarone, which motion duly carried with Chair Horan absent, 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.

17-0081E PARCEL NO. 123-041-21 – DECEA 2005 TRUST, STEVEN –
HEARING NO. 17-0079

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 28 Crystal Drive, Washoe County, Nevada.

This petition was withdrawn after being placed on the agenda.

17-082E PARCEL NO. 055-021-03 – ASH, RICHARD D & CATHELINE M –
HEARING NO. 17-0036

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 5255 Franktown Road, 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, 11 pages.

On behalf of the Petitioner, Richard Ash was sworn in by County Clerk Nancy Parent.

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

Mr. Ash challenged the revised land value assessment of \$100,000 and proposed it should be \$0. He declined further statement until after Mr. Kinne's presentation.

Appraiser Kinne agreed that Mr. Ash's parcel was part of the Little Valley Fire. He stated there were three other appeals for parcels affected by the fire that were resolved with stipulations in Agenda Item 9. He stated similar properties would be included in the roll change requests to reduce the values and noted Mr. Ash was not in agreement with the stipulations. He stated he and Christopher Sarman were the two assessors responsible for reappraising west Washoe Valley. He noted three parcels with trees in west Washoe Valley had sold for between \$250,000 and \$400,000, and added 5-acre parcels without trees in the valley sold for between \$250,000 and \$260,000. He agreed the parcels without trees typically sold for less than wooded parcels, noting the final valuation for a 5-acre wooded lot within west Washoe Valley was \$300,000. He referred to pages 2 to 4 of the Assessor's Evidence packet, which showed pictures of the fire that burned more than 2,000 acres and destroyed 23 homes and numerous other agricultural structures. He remarked about the dilemma of valuing properties that were charred, and listed the steps to be taken to determine property values. He stated 100 percent of the trees on this property were lost and recommended a reduction of the taxable land value to \$50,000.

Member Lazzarone asked if the land was inhabitable. Appraiser Kinney confirmed it was not.

Member Lazzarone asked if the other owners who signed stipulations felt the settlements were equitable. Appraiser Kinney confirmed they were.

Mr. Ash indicated the assessor's value was \$100,000 and he appreciated the reduction to \$50,000, but contended it should still be a \$0 valuation. He stated the property was not habitable and noted the market disadvantage of the charred property compared to other properties without fire damage. He mentioned the costs to demolish the damaged structures to a buildable base and to remove the dead trees would be approximately \$150,000 to \$160,000. He said when he bought the home and property in 2014, it was intended to be the home in which he would retire. He said he would not rebuild there and intended to sell the property.

Member Lazzarone questioned how land was valued that could not be used or sold.

Appraiser Kinne replied there were no comparable sales of charred properties, making it difficult to assess those properties. He indicated the closest comparable properties were three post-fire sales in inferior areas. He thought the reductions in taxable land values were fair comparing a burned parcel to repairing a foreclosed home that had been vandalized.

Member Ainsworth indicated the aesthetics were gone and asked how to value that.

Member Lazzarone stated the parcel would not be aesthetically pleasing for many years.

Member Brown thought once trees were planted and grown the parcel would have significant value.

Appraiser Kinne agreed with Member Brown but noted he did not know when that might happen.

Acting Chair Larmore questioned whether the parcels were assessed annually and if future sales of similar parcels would give the Assessor clearer values to use in assessments.

Appraiser Kinne confirmed the properties were assessed annually and agreed that future sales would assist in future assessments.

Member Brown started a motion to uphold the value at \$100,000 but Deputy District Attorney Gustafson interjected, stating the Assessor had recommended reducing the value to \$50,000.

Member Lazzarone questioned whether the Board had authority to reduce the amount further from \$50,000.

Member Brown withdrew his motion. Member Lazzarone suggested reducing the value of the property to \$25,000. She felt it was wrong to give it a zero value but noted the land was unusable and Member Larmore agreed. Ms. Gustafson confirmed the Board had discretion to set a value.

With regard to Parcel No. 055-021-03, 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 Lazzarone, seconded by Member Ainsworth, which motion duly carried with Chair Horan absent, it was ordered that the taxable land value be reduced to \$25,000 resulting in a total taxable value of \$25,000 for tax year 2017-18. The reduction was based on fire damage. 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.

Cori Burke, Chief Deputy Assessor, requested a brief recess to discuss the upcoming Assessor's recommendation for the Little Valley Fire in light of the Board's previous decision.

9:58 a.m. The Board recessed.

10:11 a.m. The Board reconvened with Chairman Horan absent.

Nancy Parent, County Clerk, stated there was discussion during the recess regarding the stipulations that were approved in Agenda Item 9. The suggestion was to bring those parcels back for reconsideration given the Board's decision in the previous case. She noted the parcels affected by the Little Valley Fire would be brought back for reconsideration on February 22nd.

17-083E PARCEL NO. 200-010-03 – MAE ANNE LLC – HEARING NO. 17-0051

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 0 Mae Anne Avenue, 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, 26 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

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

With regard to Parcel No. 200-010-03, 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 with Chair Horan absent, 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.

17-084E PARCEL NO. 041-211-04 – LORENZ LIVING TRUST, DAVID L & BARBARA S – HEARING NO. 17-0054A

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 235 Brunswick Mill Road, 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.

This appeal was heard earlier in the meeting with Parcel 040-211-05, Hearing No. 17-0054B. The results were inclusive of both appealed parcels and for the details of the decision see item 17-078E.

With regard to Parcel No. 041-211-04, 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 Lazzarone, which motion duly carried with Chair Horan absent, 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.

17-085E ROLL CHANGE REQUEST - RCR NO. 5 – REAL PROPERTY

DECREASE – consideration of and action to approve or deny RCR No. 5 – Little Valley Fire (RCR 5-1 THROUGH 5-41)

Cori Burke, Chief Deputy Assessor, requested the Roll Change Requests (RCRs) be continued to the February 22nd meeting.

055-021-01	HEUN, GEORGE H & WALTRAUD M T	AR 5-1
055-021-06	GANZ, CAROL J & JOSEPH G	AR 5-2
055-022-01	STEIDLEY, DUANE	AR 5-3
055-022-03	STEWART TRUST, MERL F	AR 5-4
055-022-04	ANGEL FACE LTD	AR 5-5
055-022-05	ANGEL FACE LTD	AR 5-6
055-031-02	BLUEBERG FAMILY TRUST	AR 5-7
055-031-03	BLUEBERG FAMILY TRUST	AR 5-8
055-032-03	SONG FAMILY TRUST	AR 5-9
055-032-10	TRACY FAMILY TRUST	AR 5-10
055-032-11	HALL FAMILY 2009 TRUST	AR 5-11
055-032-13	BERKOVEC, KENNETH L	AR 5-12
055-032-14	ZEMKE, HUBERT R JR & TESSA L	AR 5-13
055-032-15	SONG FAMILY TRUST	AR 5-14
055-032-18	GOLDRESS LIVING TRUST, JAN	AR 5-15
055-032-20	SEGO FAMILY TRUST	AR 5-16
055-032-21	HEALY, JOHN H & MARY A	AR 5-17
055-060-15	HOOTON TRUST, CAROLINE J	AR 5-18
055-060-20	MASON FAMILY TRUST, RICHARD F	AR 5-19
055-060-35	PRIMM FAMILY TRUST, ROGER B	AR 5-20
055-092-10	KURSCHNER, JEFFREY G	AR 5-21
055-092-15	BITTMAN FAMILY TRUST	AR 5-22
055-092-16	WILLIAMS 2001 LIVING TRUST, BILLY R & MARY A	AR 5-23
055-092-17	BITTMAN FAMILY TRUST	AR 5-24
055-092-20	HOFFMAN LIVING TRUST, SUSAN	AR 5-25
055-092-21	WILLIAMS, MELVIN L & REBECCA F	AR 5-26
055-110-18	SCOTT, EDWARD H & BETTE C	AR 5-27
055-110-24	MCCLARY TRUST	AR 5-28
055-110-30	RUMMINGS FAMILY TRUST	AR 5-29
055-110-31	HOLLAND, MELVIN D JR	AR 5-30
055-110-34	CISZEK, KENNETH C & DIANA M	AR 5-31
055-110-37	ORCHARD HOUSE LLC	AR 5-32
055-110-38	ORCHARD HOUSE LLC	AR 5-33
055-441-02	EVANS FAMILY TRUST, NORMAN & BARBARA	AR 5-34
055-441-03	FALKENROTH FAMILY TRUST	AR 5-35

055-441-04	FALKENROTH FAMILY TRUST, CHARLES & JACQUELINE	AR 5-36
055-441-05	QUARISA, GARY & CLAUDIA E	AR 5-37
055-441-06	KING 1992 TRUST, MACLELLAN & ELIZABETH	AR 5-38
055-441-07	SCOTT, EDWARD H & BETTE C	AR 5-39
172-020-01	HALL, THOMAS J	AR 5-40
172-020-02	WHISTON, RICHARD M	AR 5-41

17-086E BOARD MEMBER COMMENTS

There were no comments.

17-087E PUBLIC COMMENT

There was no public comment.

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10:30 a.m. There being no further hearings or business to come before the Board, the meeting was adjourned.

PHILIP HORAN, Chairman
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by
Doni Gassaway and Derek Sonderfan, Deputy Clerks*