

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

FRIDAY

9:00 A.M.

FEBRUARY 10, 2023

PRESENT:

Eugenia Larmore, Chair
James Ainsworth, Vice Chair
Daren McDonald, Member
Dennis George, Member
Rob Pierce, Member

Catherine Smith, Chief Deputy County Clerk
Jennifer Gustafson, 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. Chair Larmore called the meeting to order, the Clerk called roll and the Board conducted the following business:

23-014E PUBLIC COMMENT

Mr. Alan Bima indicated the detached garage on his property on Morrill Avenue had sustained more than \$2,000 of damage and he said someone had taken the support pillars from his back fence. He asserted this had to stop. The problem, he explained, was that people were living in vehicles parked on Seventh Street. He stated he had caught people trespassing on his property and attempted to have them arrested but the police would not do anything about the issue. He believed people on Seventh Street should be warned about living in their vehicles, and upon a second offense, their vehicles should be towed and impounded. He wanted this action to be supported by the law. He thought people who trespassed should be required to attend adult education classes and face monetary violations for missing the classes. He asked to be able to live in his house peacefully and quietly, asserting he carried a firearm for protection when he went to the back of his property.

23-015E SWEARING IN

Cathy Smith, Chief Deputy County Clerk, swore in the appraisal staff.

23-016E WITHDRAWN PETITIONS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

Assessor's Parcel No.	Property Owner	RCR No.
200-651-02	AMH NV19 DEVELOPMENT LLC	23-0102B
200-651-03	AMH NV19 DEVELOPMENT LLC	23-0102C
200-651-04	AMH NV19 DEVELOPMENT LLC	23-0102D
200-651-05	AMH NV19 DEVELOPMENT LLC	23-0102E
200-651-06	AMH NV19 DEVELOPMENT LLC	23-0102F
200-651-07	AMH NV19 DEVELOPMENT LLC	23-0102G
200-651-08	AMH NV19 DEVELOPMENT LLC	23-0102H
200-651-09	AMH NV19 DEVELOPMENT LLC	23-0102I
200-652-01	AMH NV19 DEVELOPMENT LLC	23-0102J
200-652-02	AMH NV19 DEVELOPMENT LLC	23-0102K
200-652-03	AMH NV19 DEVELOPMENT LLC	23-0102L
200-652-04	AMH NV19 DEVELOPMENT LLC	23-0102M
200-652-05	AMH NV19 DEVELOPMENT LLC	23-0102N
200-652-06	AMH NV19 DEVELOPMENT LLC	23-0102O
200-652-07	AMH NV19 DEVELOPMENT LLC	23-0102P
200-661-01	AMH NV19 DEVELOPMENT LLC	23-0102Q
200-661-02	AMH NV19 DEVELOPMENT LLC	23-0102R
200-661-03	AMH NV19 DEVELOPMENT LLC	23-0102S
200-661-04	AMH NV19 DEVELOPMENT LLC	23-0102T
200-661-05	AMH NV19 DEVELOPMENT LLC	23-0102U
200-661-06	AMH NV19 DEVELOPMENT LLC	23-0102V
200-661-07	AMH NV19 DEVELOPMENT LLC	23-0102W
200-661-08	AMH NV19 DEVELOPMENT LLC	23-0102X
200-661-09	AMH NV19 DEVELOPMENT LLC	23-0102Y
200-661-11	AMH NV19 DEVELOPMENT LLC	23-0102Z
200-661-12	AMH NV19 DEVELOPMENT LLC	23-0102A1
200-661-13	AMH NV19 DEVELOPMENT LLC	23-0102B1
200-661-14	AMH NV19 DEVELOPMENT LLC	23-0102C1
200-661-15	AMH NV19 DEVELOPMENT LLC	23-0102D1
200-661-16	AMH NV19 DEVELOPMENT LLC	23-0102E1
200-661-17	AMH NV19 DEVELOPMENT LLC	23-0102F1
200-662-01	AMH NV19 DEVELOPMENT LLC	23-0102G1
200-662-02	AMH NV19 DEVELOPMENT LLC	23-0102H1
200-662-03	AMH NV19 DEVELOPMENT LLC	23-0102I1

200-662-04	AMH NV19 DEVELOPMENT LLC	23-0102J1
200-662-05	AMH NV19 DEVELOPMENT LLC	23-0102K1
200-662-06	AMH NV19 DEVELOPMENT LLC	23-0102L1
200-662-07	AMH NV19 DEVELOPMENT LLC	23-0102M1
200-662-08	AMH NV19 DEVELOPMENT LLC	23-0102N1
200-662-09	AMH NV19 DEVELOPMENT LLC	23-0102O1
200-662-10	AMH NV19 DEVELOPMENT LLC	23-0102P1
200-662-11	AMH NV19 DEVELOPMENT LLC	23-0102Q1
200-662-12	AMH NV19 DEVELOPMENT LLC	23-0102R1
200-662-13	AMH NV19 DEVELOPMENT LLC	23-0102S1
200-662-14	AMH NV19 DEVELOPMENT LLC	23-0102T1
200-662-15	AMH NV19 DEVELOPMENT LLC	23-0102U1
200-662-16	AMH NV19 DEVELOPMENT LLC	23-0102V1
200-662-17	AMH NV19 DEVELOPMENT LLC	23-0102W1
200-663-01	AMH NV19 DEVELOPMENT LLC	23-0102X1
200-663-02	AMH NV19 DEVELOPMENT LLC	23-0102Y1
200-663-03	AMH NV19 DEVELOPMENT LLC	23-0102Z1
200-663-04	AMH NV19 DEVELOPMENT LLC	23-0102A2
200-663-05	AMH NV19 DEVELOPMENT LLC	23-0102B2
200-663-06	AMH NV19 DEVELOPMENT LLC	23-0102C2
200-663-07	AMH NV19 DEVELOPMENT LLC	23-0102D2
200-663-08	AMH NV19 DEVELOPMENT LLC	23-0102E2
200-663-09	AMH NV19 DEVELOPMENT LLC	23-0102F2
200-663-10	AMH NV19 DEVELOPMENT LLC	23-0102G2

There was no public comment or action taken on this item.

23-017E CONTINUANCES

There were no requests for continuances.

23-018E PARCEL NO. 008-490-02 – PILGRIM REST SENIOR HOUSING – HEARING NO. 23-0001E22

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 1325 Hillboro Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exempt documentation, 15 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 008-490-02, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2022-23, pursuant to NRS 361.082.

23-019E PARCEL NO. 129-252-03 – HORTON, MELISSA M –
HEARING NO. 23-0002E22

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 700 College Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and exemption documents, 6 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 129-252-03, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2022-23, pursuant to NRS 361.091.

23-020E **PARCEL NO. 027-354-21 – WESTCARE NEVADA INC –**
HEARING NO. 23-0003E22A

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 1710 Byrd Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 1 page.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 027-354-21, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2022-23, pursuant to NRS 361.082.

23-021E **PARCEL NO. 028-172-05 – WESTCARE NEVADA INC –**
HEARING NO. 23-0003E22B

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 3125 Shari Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 1 page.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 028-172-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2022-23, pursuant to NRS 361.082.

23-022E **PARCEL NO. 550-073-02 – WESTCARE NEVADA INC –**
HEARING NO. 23-0003E22C

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 11585 Claim Stake Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 1 page.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 550-073-02, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2022-23, pursuant to NRS 361.082.

23-023E **PARCEL NO. 550-231-15 – WESTCARE NEVADA INC –**
HEARING NO. 23-0003E22D

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 11750 Lone Desert Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 1 page.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 550-231-15, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2022-23, pursuant to NRS 361.082.

23-024E PARCEL NO. 007-241-24 – BOYS & GIRLS CLUB TRUCKEE MEADOWS – HEARING NO. 23-0004E22

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 785 W 6th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 007-241-24, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2022-23, pursuant to NRS 361.140.

23-025E PARCEL NO. 011-231-15 – DCCS RENO 713 LP – HEARING NO. 23-0025E22

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 695 S Center Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 1 page.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 011-231-15, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2022-23, pursuant to NRS 361.082.

23-026E **PARCEL NO. 013-041-34 – DCCS RENO 713 LP – HEARING NO. 23-0026E22**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 446 Kirman Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 1 page.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 013-041-34, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2022-23, pursuant to NRS 361.082.

23-027E PARCEL NO. 038-341-24 – BRADLEY FAMILY TRUST, THOMAS R – HEARING NO. 23-0016

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 15 Zane Grey Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 1 page.

Exhibit B: Photos, maps, and supporting documents, 33 pages.

Assessor

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

Chief Deputy County Clerk Cathy Smith stated the Petitioner provided an additional exhibit which was distributed to the Board and would be placed on file as Petitioner's Exhibit B.

On behalf of the Petitioner, Thomas Bradley was sworn in by Ms. Smith.

Chair Larmore explained the process for the hearings.

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

Mr. Bradley said he had lived in his home for 35 years. He asserted he did not mind paying taxes. He informed that for the past five years, his property had been flooded from the parcel above his, and he did not want his taxes to be raised. He said the Washoe County building department approved the development without investigating the issues and he thought that department needed to take care of the problems. He spoke about being retired and not being able to travel in the winter months. He displayed maps of parcels, photos of water flow paths, and photos of areas where water had pooled. He pointed out that his property was lot number five and the parcels causing flooding were lot numbers one and six, which also flooded lot numbers three and four. He mentioned that Nightowl Drive was originally intended to go through to Silva Ranch Road. He said the plans were revised in 1977 which changed the end of the road and affected the entire drainage process. He showed a site plan from 1998 when the owners of lot number one added an addition to the back of their house. He highlighted the area of the slope and stated that was important to his appeal. He also mentioned a permit for a barn to be built on the same property that did not include a site plan or grading plan. He displayed a photo of the barn that sat on a mound of dirt and asserted there was no grading permit issued for that project. He showed a picture from 2016 where a 50-foot-long recreational vehicle (RV) garage was built on a sloped area. He said the owner of that parcel used his tractor to dump

dirt on the side of a hill, which was done without a grading permit. The owner only had a site plan and permit. He displayed a photo and stated it depicted the development that caused the flooding problem, although the barn was missing from the photo. He showed a photo from 2017 when a property owner requested a permit to build a catch basin to catch the water. He stated everything was supposed to be shown on a plot map. He asserted the person who designed the additions was a residential designer with no background in civil engineering. He mentioned the permit had instructions that stated wells could not be within 200 feet of it. He said his well and the neighbor's fence were under the area of the catch basin, but it was still approved. He displayed a photo of the catch basin which flooded his and his neighbors' properties. He asserted no one ever came to check it after it was complete. He showed a photo of sandbags that were put out the previous year. He helped his neighbor set them up because the neighbor's driveway was flooding.

Mr. Bradley said he and his neighbor hired a hydrologist to conduct a study and a report, which cost them \$7,000. The report listed items that were not done correctly the first time. On page 34 of the hydrologist's report, item number two stated there were no easements because things changed when Nightowl Drive did not go through. He indicated there were no V ditches along the boundaries of each property to drain out to Silva Ranch Road or the Highland Ditch. There were three pages of conclusions in the hydrologist's report that stated the changes in 1977 were not taken into consideration. He thought he and his neighbors were paying the price for it. The hydrologist's report recommended an underground storm drain be installed out to the old Highland Ditch. He said Silva Ranch Road drained into the Highland Ditch which was still holding water from the recent storms. He mentioned that the ditch was currently being used to carry water to the treatment plant on McCarran Boulevard and Fourth Street.

Mr. Bradley mentioned a different neighbor had moved his business to his residence, noting the land was flattened out and a large container was placed on the property. He asserted water was coming from underneath the container and Appraisers Ginny Sutherland and Pete Kinne had seen the water flowing into a pond in his yard. He spoke about a trailer being stored on that property also, noting it was on cinder blocks. He asserted he did not have flooding issues until all the development occurred on the lot.

Mr. Bradley stated that according to the hydrologist's report if Nightowl Drive had been extended to Silva Ranch Road there would have been V ditches on each side of the road to convey the runoff down to Silva Ranch Road. He asserted the lots in the Truckee Canyon Estates could have been graded to drain to those V ditches without having runoff from upstream parcels flooding downstream parcels. There would have been no need for drainage easements. He said without the road, drainage easements were mandatory due to the original grade. This made it impossible for water from lot number one to run off directly to public drainways. He indicated Washoe County Development Code did not allow upstream development to increase or change the character of existing runoff. He asserted it had been changed, as shown in his photos. He said he and his neighbor spoke to Kimble Corbridge, a senior licensed engineer, and told him that his approvals caused a drainage problem, which Mr. Corbridge denied. Mr. Bradley was told that when people lived uphill from other homes, they should expect property damages. Mr. Bradley said he

was informed he could not sue the County. Mr. Bradley called his County Commissioner, Jeanne Herman, who said she would have been at the hearing but she was on vacation. He also contacted Assistant County Manager Dave Solaro who connected him with Timber Weiss. Mr. Weiss directed him to call Code Enforcement, but he had not yet received a response. He played a voice mail from Director of Engineering and Capital Projects Dwayne Smith. Mr. Smith stated he reviewed the permitted projects and had no issues with them. Mr. Smith said he wanted to understand what Mr. Bradley's issues and concerns were and would be happy to discuss them. Mr. Bradley questioned that Mr. Smith had no issues with sandbags, flooding, or dirt up against the fence.

Mr. Bradley concluded that he and his neighbors did not dispute paying their taxes, they just did not want their properties to flood. He asserted he was homebound during the wintertime for fear his property would flood.

Appraiser Ginny Sutherland believed Mr. Bradley did not have an issue with the sales used to value his land and she briefly reviewed the comparable sales. She indicated the subject land value had been adjusted in the past, including a 10 percent reduction for traffic nuisance and a 30 percent reduction for flooding. Based on this information, the taxable value was well supported and should be upheld.

Member McDonald asked whether a 30 percent flood adjustment was on the high or low end of the range. Appraiser Sutherland stated that according to research, it was one of the Assessor's highest adjustments.

Vice Chair Ainsworth commented that this property had been before the Board for the past few years and adjustments had been made several times. He understood Mr. Bradley and his neighbor had taken this issue to court and wondered what the outcome was. Mr. Bradley stated they received some money, but no changes were required to be made. He said the County needed to deal with the mistake of approving the projects. Vice Chair Ainsworth believed the County Commission needed to work on putting drainage there. Mr. Bradley said that was what the residents wanted, and they would provide an easement to go down Zane Grey Lane as it was a private street. He mentioned the resale value of his property would reflect the flooding that occurred every year and he would be required to disclose that information. Vice Chair Ainsworth thought Commissioner Herman would help him get it taken care of. Mr. Bradley asked for the County to put his taxes on hold until this matter was resolved.

Member George wanted clarification that the Board's job was to compare the assessed value with the market value and provide answers about the assessment. He believed the Board was unable to do anything about the land improvements or the County. Everything Mr. Bradley presented was about the livability and useability of his property. He wondered how the Board should respond to that and noted the comparables were within the appropriate range. Appraiser Sutherland stated the Board approved a 30 percent flood reduction a few years prior which was still in effect. Besides adjustments to the land and improvements, she did not know any legal way to reduce the assessed value. She believed

the Appellant agreed with the assessed value, he just wanted to let everyone know the flooding issues still existed.

Deputy District Attorney Jennifer Gustafson stated the issues with the flooding were not within this Board's purview. She said the purview of the Board was to determine whether the assessed value exceeded fair market value.

Appraiser Pete Kinne explained there were almost two values. The market value of the subject property was estimated to be \$650,000, and the total taxable value from the Assessor's Office was \$215,000. He stated the issues with the subject property had been accounted for based on the Board's recommendation in 2017 to place a 30 percent flood adjustment on the parcel, which had been kept in place.

Mr. Bradley wondered whether the comparable sales had flooding issues. He indicated he would not get a comparable price for his property as no one would purchase a parcel that flooded annually. He stated he had been before the Board before and appreciated the reduction. He wanted something from the Board that stated the County needed to take care of this problem.

Vice Chair Ainsworth noted the appeal was made under Nevada Revised Statutes (NRS) 361.357, but the motion listed as number one showed NRS 361.355. He wondered if he needed to change the NRS when making a motion. Attorney Gustafson stated if Vice Chair Ainsworth was looking to uphold the Assessor's value, NRS 361.357 would be under motion number three. To reduce the Assessor's value, motion numbers 10 and 11 would be considered.

Member McDonald was sympathetic to the Petitioner about holding the value to the taxable change in the land because that was a market-determined price. He was less sympathetic to the improvements being adjusted as that was a matter of reconstruction costs. He supposed he could be willing to hold the value of the land. He believed the prior value of the land before adjustment was \$84,000. Appraiser Kinne nodded in agreement.

Chair Larmore stated the current taxable value of the land was \$92,400 and the taxable value of the improvements was \$123,149. She explained the Petitioner was asking for the taxable value to be frozen at the 2022-23 rate of \$84,000 for the land and \$105,000 for the taxable improvements. She mentioned Member McDonald's proposal to keep the taxable land value at \$84,000 while allowing the taxable improvements to be increased to \$123,149. She noted there had been no impact on the improvements, only on the land.

Vice Chair Ainsworth agreed with the Assessor's Office because a 30 percent reduction had already been made due to flooding. He believed the Board's job was to equalize the taxable values between all the properties in the County and thought the recommendation from staff should be upheld.

Chair Larmore believed freezing the taxable values was a symbolic gesture as it was not the purview of this Board to decide whether the County was wrong or right. She sympathized with the issues being dealt with. The market value of comparable properties was \$650,000, but this property was being valued at \$215,000. The taxable value was significantly below the market value. She believed the flood adjustment was already considered and any changes would be symbolic. She was encouraged that Mr. Bradley had contacted the County as it was not this Board's place to resolve the issue.

Member George liked the suggestion not to increase the value of the land as it had not improved in terms of its market value based on the findings made a few years prior. He believed it was wrong to increase the taxable value given the condition of the property. He wanted to see the land value stay at \$84,000. Chair Larmore said her issue with that was equalization; the market value of the land had increased, and the value was still reduced by 30 percent to account for the flooding. Member McDonald agreed with Chair Larmore that the substantial decrease in the valuation for flooding had already been accounted for. He said a shift from \$84,000 to \$92,000 was more symbolic than meaningful.

There was no response to the call for public comment.

With regard to Parcel No. 038-341-24, 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 Vice Chair Ainsworth, seconded by Member McDonald, which motion carried on a vote of 4-1 with Member George voting no, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his 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.

23-028E PARCEL NO. 008-193-16 – ALAN BIMA – HEARING NO. 23-0009

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 640 Morrill Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

On behalf of the Petitioner, Alan Bima was sworn in by Chief Deputy County Clerk Cathy Smith.

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

Mr. Bima said he lived on the subject property and had been inundated with homeless people trespassing. He stated the police would not do anything about the issue and said he was capable of dealing with the trespassers, although the police indicated he would go to jail if he did. He commented this issue was preventing him from using the back half of his property. He disclosed he had to arm himself to patrol his property. He attempted to make citizen arrests of trespassers, but the police failed to do anything. He pointed out that people were living in vehicles on Seventh Street and were using the street to relieve themselves. He spoke about a homeless person who slept on his front porch and said the police responded quickly with concern for the safety of the homeless person. He mentioned a detached garage on the back of his property that had homeless people living in it and stated he had to run them off several times. The police responded to the homeless living in his garage and told them they needed to vacate the premises but indicated they could have a couple of days to remove their belongings. He informed there was a fence on the back of his property and said someone pulled some boards out, so the fence was no longer intact. He believed the police feared he would harm a homeless person. He expressed frustration about having to defend himself on his property with no help from the police. He did not feel the Assessor's Office miscalculated his valuation; however, due to issues with the homeless, he felt his values should be about half for both the land and the property. He believed people being caught trespassing should be sentenced to attend adult education classes for four years and take all the core classes. He thought this would keep them occupied during the day and busy with homework at night. He opined this would end homeless trespassing on his property.

Appraiser Powell indicated the Assessor's Office recommended a reduction as referenced on page 2 of the hearing evidence packet (HEP). He explained that on December 12, 2022, Mr. Bima went to the Assessor's Office to explain issues he had regarding his property and provided a letter listing his concerns. In response, Appraiser Powell and Senior Appraiser Howard Stockton performed a physical inspection of the parcel on December 14, 2022. At that time, it was determined a reduction in the value of the detached garage was appropriate due to vandalism. Appraiser Powell stated the sales comparison method supported the current taxable value and additional obsolescence was not warranted. He reviewed the comparison sales located on page 3 of the HEP. He mentioned the subject property underwent an extensive remodel in 2021 which updated the weighted average year to 1980. There was a downward adjustment for the size. He stated the comparable sales were all within proximity of the subject property and had the same issues which affected the sales used in the analysis. He asked the Board to reduce the current taxable value to \$121,851, a reduction of \$916 due to the condition of the detached garage.

Member McDonald wondered whether the Assessor's Office made any type of adjustments for an area experiencing significant crime. Appraiser Powell stated the market would have to dictate any such adjustments.

Vice Chair Ainsworth understood the Assessor's Office made reductions in value based on the age of the improvements. He asked what the percentage of reduction was per year and how that affected this property. Appraiser Powell stated there was a 1.5 percent depreciation reduction per year for up to 50 years. Chief Property Appraiser Steve Clement explained the depreciation on the house was currently at 64.5 percent. The reason the reduction on the garage was low was that it was already at the highest depreciation value with a weighted average year of 1954.

Mr. Bima asserted he could not use the garage at the back of his property as it had been broken into, the door was destroyed, windows were broken, and people were using the building as a homeless shelter against his wishes. He believed the garage was not worth anything, in fact, it was worth less than nothing because it attracted the homeless people who were destroying the value of his property. He wanted the homeless people to stop trespassing on his property. He asked for a reduction in the value of the property but he was not addressing the assessment, he was addressing the conditions of the grounds that made it impossible to use. He thought this was due to the complete and total failure of the police department.

Member McDonald observed Mr. Bima had purchased the property recently and it could be argued that the homeless people sleeping on the streets, along with the issues mentioned, had existed for some time. He thought this situation was a long-standing nuisance.

Mr. Bima stated he was unaware of the presence of the homeless people at that time. He explained when he returned to the area, he made four bids on other homes in the Cities of Reno and Sparks above the asking price but was outbid. He said he managed to purchase the house on Morrill Avenue for the asking price and reiterated he was unaware of the homeless issue when he purchased the property. He said he was hopeful the police would enforce the written law rather than have an emotional reaction to the homeless people.

Chair Larmore asserted the homeless issue was being seen communitywide and was not something this Board had the authority to resolve. She advised bringing the discussion back to the usability and market value of the property.

Vice Chair Ainsworth believed the recommendation from the Assessor's Office to reduce the property value due to the condition of the garage reflected well on the Assessor's Office staff. He recommended approving the reduction proposed by the Assessor's Office. Member Pierce agreed with the recommendation based on the surrounding properties being comparable. Vice Chair Ainsworth admitted he did not know what to do about the homeless people and believed the issue would be around for a long time. Member McDonald thought one of the arguments was that the issue had been around for a long time, particularly in that area of town. He said the property sold for that value which was reflective of the crime element that existed at that time.

Chair Larmore thought it could create an equalization issue if a reduction was granted. Member McDonald noted, as Appraiser Powell indicated, any crime adjustment would be seen in the market value and would bear that determination on its own.

Member McDonald asked Appraiser Powell to state the specific reduction amounts. Appraiser Powell confirmed the recommended reduction to the improvements was \$916.

Deputy District Attorney Jennifer Gustafson indicated the Board's motion could state that the amount for the improvements was reduced to a specific number.

There was no response to the call for public comment.

With regard to Parcel No. 008-193-16, 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 Vice Chair Ainsworth, seconded by Member McDonald, which motion duly carried, it was ordered that the taxable improvement value be reduced to \$47,941 and the taxable land value be upheld, resulting in a total taxable value of \$121,851 for tax year 2023-24. The reduction was based on vandalism to the detached garage. 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.

23-029E PARCEL NO. 007-216-32 – NEVADA NATIONAL BANK –
HEARING NO. 23-0018

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 700 N Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Fair Property Tax Valuation Analysis, photos, finance documents, and comparables, 23 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 007-216-32 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Pierce, 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 \$886,453, resulting in a total taxable value of \$2,050,000 for tax year 2023-24. 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.

**23-030E PARCEL NO. 086-801-13 – BANK OF AMERICA –
HEARING NO. 23-0019**

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 195 Lemmon Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Fair Property Tax Valuation Analysis, photos, finance documents, and comparables, 25 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 086-801-13 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Pierce, 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 \$878,133, resulting in a total taxable value of \$1,715,000 for tax year 2023-24. 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.

**23-031E PARCEL NO. 123-143-15 – ELGOHARY, VICTOR S & MARY H –
HEARING NO. 23-0023**

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 450 Pahute Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 123-143-15 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Pierce, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$467,500, and the taxable improvement value be reduced to \$340,325, resulting in a total taxable value of \$807,825 for tax year 2023-24. 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.

23-032E PARCEL NO. 125-462-02 – GAUTHIER TRUST, DANA A –
HEARING NO. 23-0046

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 668 Tyner Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 125-462-02 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Pierce, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$315,000, and the taxable improvement value be upheld, resulting in a total taxable value of \$801,854 for tax year

2023-24. 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.

**23-033E PARCEL NO. 087-400-12 – FENTON, JAMES & ALICE –
HEARING NO. 23-0068**

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 1555 Little Valley Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and Assessment Notice, 2 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 087-400-12 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Pierce, 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 \$29,631, resulting in a total taxable value of \$149,631 for tax year 2023-24. 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.

**23-034E PARCEL NO. 552-363-05 – NUSSEAR TRUST, WILLIAM –
HEARING NO. 23-0069**

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 7565 Souverain Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and Assessment Notice, 2 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 552-363-05 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Pierce, 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 \$234,799, resulting in a total taxable value of \$341,199 for tax year 2023-24. 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.

23-035E PARCEL NO. 041-051-53 – SATRE FAMILY TRUST, PHILIP G & JENNIFER A – HEARING NO. 23-0101

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 95 Bear Mountain Pl, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and Supporting document, 2 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 041-051-53 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Pierce, 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 \$2,548,777, resulting in a total taxable value of \$3,336,277 for tax year 2023-24. 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.

10:20 a.m. **The Board recessed.**

10:26 a.m. **The Board reconvened with all members present.**

23-036E **PARCEL NO. 152-402-06 – DELEGAL TRUST –**
HEARING NO. 23-0015

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 3445 White Mountain Ct, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and Supporting document, 1 page.

Exhibit B: Supporting documents, 4 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, Donald Delegal was sworn in by Chief Deputy County Clerk Cathy Smith.

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

Mr. Delegal stated upon receipt of the notice of assessment he reviewed the land and improvement values and discovered they had both increased by 20 percent. He remembered the news indicated that housing prices went down in the last year, so he began to research. He asserted the average home price in the City of Reno had gone down 2.9 percent since 2021 and the average price per square foot was down 3 percent. He cited that the Office for Budget Responsibility (OBR) expected housing prices to fall during the next two years, predicting a drop of 9 percent towards the fall of 2024. Lloyds and Halifax projected the housing market to fall 8 percent, and 5 percent nationwide. He said Morningstar also anticipated housing prices to fall by 9 percent between the fourth quarter of 2022 and the third quarter of 2024. He said according to the *Reno Gazette-Journal*, Reno was the number one location for housing price reductions. He indicated he had watched a podcast with Assessor Chris Sarman and learned the Assessor's Office was a year behind in assessments. He believed that if housing prices were down in 2022, which according to his research they were, then the assessment notice for 2023-24 was incorrect. He thought the assessed value should have gone down, not increased by 20 percent. He also looked at the table from the Assessor's Office showing the assessment and tax cap values. He commented that Nevada had the most complex tax structure. He stated the tax cap value went up 3 percent every year which was the maximum according to Assembly Bill (AB) 489. He mentioned that in 2016 the increase was only .2 percent and in 2018 the increase was 7 percent. He believed that was not permitted according to AB 489 and Nevada Revised Statutes (NRS) 361. He spoke about the appraisal record report from the Assessor's Office that showed a new improvement of \$14,381 in 2018. He did not know whether that improvement had anything to do with the increase but stressed the increase was more than

AB 489 allowed. He asserted there had been no improvements made to the property and compared the valuation increases to compound interest. He displayed a chart showing the years 2017 through 2023 and the calculated tax overages starting in 2018. He believed this resulted in an overpayment of \$1,259.89 in taxes. The Assessor was increasing the tax cap another 3 percent for the 2023-24 tax year despite the decrease in housing prices. He received an email on January 25, 2023, from Appraiser Holwill that stated if he showed up for the appeal hearing his assessed value would increase by double. He read an email from Appraiser Holwill which ended with the statement that Mr. Delegal might consider withdrawing his appeal. He said he moved to Reno from Southern California 10 years prior and paid \$470,000 cash for his current house. He believed it was ludicrous that his home was worth more than three times what he originally paid. Except for taxes and insurance, he said they had no house expenses. He summarized his tax cap was mistakenly increased to 7 percent in one year which affected the taxes he paid every year after. He was concerned about the Assessor's Office arbitrarily raising taxes without regard to the economy. He felt this was an abuse of power.

Appraiser Holwill brought up the presentation by the Petitioner and his concerns around the taxable value and the market value. He referred to page 2 of the hearing evidence packet (HEP). He reviewed the improved sales (IS) and said they supported a value between \$1.1 million and \$1.4 million. He stated IS-2 was a model match to the subject property which sold for \$1.4 million in May 2022. He indicated the taxable value of \$728,109 did not exceed the full cash value. He addressed the concern about the improvements being increased by 20 percent this year and said this was due to the replacement cost overall. He brought up the tax cap, noting he was not responsible for setting the cap, only for setting the taxable value. He mentioned there was a 3 percent maximum tax cap unless there were new improvements added to the roll. He asserted the 7 percent tax value was due to new construction added to the roll in the amount of \$14,381. He explained aerial reviews were performed every five years and any improvements not on the record would be added at that time. He stated flat pavers were discovered during the aerial review and were added with a 2001 effective date, not 2018, which allowed the Petitioner to benefit from the full depreciation of the improvement.

Chair Larmore stated the flat pavers had been there since 2001 but had not been taxed for 17 years until added in 2018. Appraiser Holwill replied it was assumed it was 2001 although the Assessor's Office did not have photos to prove what year they were placed. Chair Larmore explained for many years the improvement had not been taxed and the Assessor's Office provided 17 years of depreciation. Appraiser Holwill believed the depreciation was at 33 percent, which was the same as the home.

Member George thought what was being discussed was market value or assessed value. He said the tax cap was related to the taxes that were collected. Appraiser Holwill stated that was correct, the tax cap applied to taxes only, not the value.

Member George explained to Mr. Delegal the 7 percent increase was on the assessed value, not the taxes that had to be paid. He asserted that the statute was complied with by the taxation department. Appraiser Holwill clarified the maximum tax cap for a

low-qualified residence like the subject property was 3 percent unless new construction was added to the roll. New construction fell initially outside of that tax cap, which was why that tax cap increased by 7 percent in that one year, and the years before and after were capped at 3 percent.

Chair Larmore asked whether the tax cap was allowed to exceed the 3 percent maximum if it pertained to new construction. Vice Chair Ainsworth confirmed that was correct. Chair Larmore stated the property was not assessed at \$1.4 million, it was assessed through a combination of the market value of the land and the replacement value of the improvements, which was \$728,109. The \$1.4 million was what was being used as a sales comparison. According to NRS, it was not permissible for the assessed value to exceed the market value. The value of \$1.4 million was the maximum amount and the taxable value could not exceed that amount. It was used as a threshold and not a valuation of the property. Appraiser Holwill stated that was correct, when the assessment was performed it included land and improvements to determine the total taxable value. He indicated the taxable value to market value was tested and if it exceeded market value an adjustment would need to be applied for obsolescence.

Vice Chair Ainsworth said Mr. Delegal made a wise investment since the value increased significantly.

Chair Larmore said the Petitioner mentioned the lag between Marshall and Swift (M&S) and the current construction costs. Appraiser Holwill explained the costs provided by M&S for replacement lagged by approximately one year. The increase in replacement cost for the year was about 20 percent Countywide. Chair Larmore stated M&S was the tool required by NRS to be used by the Assessor's Office to value construction costs, not market value. The construction costs related to what they were one to two years prior and may or may not be related to market values. Appraiser Holwill agreed with Chair Larmore.

Mr. Delegal stated he was unable to hear what Appraiser Holwill said except for something about paver costs. Chair Larmore explained that the value of the building itself, and any additions to the land such as concrete driveways and pavers in the backyard, were all included in the improvement value. Mr. Delegal was unclear but believed \$14,381 was added to his assessment in 2018. He asserted he had the bill from the original owner for the pavers. The pavers were installed in 2002 when the house was being built. He could not understand why 17 years later \$14,000 was added to his improvement value. He displayed a copy of the invoice for the pavers that indicated they cost \$6,750.

Member McDonald asked Mr. Delegal whether he had provided a copy of the invoice to the Assessor's Office. Mr. Delegal replied he had not, but he would immediately. Member McDonald suggested Mr. Delegal request a continuance on this matter so the Assessor's Office could evaluate the situation and come back to appeal unless an agreement was made regarding the assessed value.

Chair Larmore indicated the construction replacement cost was valued every year by M&S. Member McDonald commented the additional improvements were discovered by an aerial view. Chair Larmore asserted it could be disputed if there was an issue with the size of the added improvement.

Mr. Delegal said he read about M&S from its website. He stressed the article stated the M&S valuation service cost manual by CoreLogic was a complete and authoritative appraisal guide for developing replacement cost and depreciated values of commercial structures; M&S stated nothing about residential structures. Member McDonald said M&S was used in Nevada for residential structures. He indicated other states used the market value which was why the subject property was being valued at \$728,109 instead of \$1.4 million. The home was valued based on M&S replacement costs. Chair Larmore asserted the County was required by NRS to consider values in this manner. Mr. Delegal commented that if his house burned down it would have to be replaced at current construction costs. Member McDonald stated that was correct and indicated the values were two years old by the time the property was valued for the current tax year. Mr. Delegal believed since the home prices went down so should the valuations. Member McDonald explained the taxable land value process and noted he would see that the value had increased very slowly until recently. He explained there was a lag as values had to be calculated by assessments. He stated it took five years for the land value to double and most of the increase happened in the 2020-21 tax year. He explained it took some time for the Assessor's Office to catch up because actual sales were required for comparable values. He summarized that Mr. Delegal had a valuation for new improvements which was estimated by the Assessor's Office based on an aerial view. He explained that value may or may not be modified with depreciation based on the fact that the Petitioner had a date when the improvement was installed or had better information than an aerial view could provide. There was an adjustment of improvement value due to the pavers not being assessed when originally constructed. Mr. Delegal did not understand why the pavers were not included in the original value since he had the invoice for the work. Member McDonald recounted the aerial view was done and the improvements were discovered in 2018. Mr. Delegal expressed frustration that it took the Assessor's Office 17 years to discover the house was built with pavers. Member McDonald said aerial views had only been conducted for 10 to 15 years.

Chief Deputy Assessor Rigo Lopez confirmed it had only been about ten years since aerial appraisals had been performed. He recommended the Petitioner meet with the Assessor's Office after the meeting for a better understanding of what was on the record. He explained when a complete aerial review was performed it took time to do 20 percent of parcels per year with only 18 appraisers and more than 190,000 parcels in the County. He asserted they were doing the best they could every year to meet that goal. He described when aerial views were performed, measurements were taken on items that were newly discovered, then appraisers attempted to conduct onsite inspections to ensure measurements were accurate. He mentioned the aerial views in 2018 discovered pavers and an air conditioning unit on Mr. Delegal's property that was not previously recorded. He wanted staff to meet with the Petitioner, noting if any changes needed to be corrected on the record, they would be done.

Chair Larmore indicated the hearing could be continued to the February 24 meeting if the Petitioner was still not in agreement with the Assessor's Office. She said the hearing could be continued or the Board would vote at this meeting.

Mr. Delegal stated that despite the improvements being calculated and added in 2018, the pavers were part of the original build of the house. He brought up AB 489 and NRS 361 and again argued the tax cap could not be increased any more than 3 percent. He wanted an explanation as to why his taxable value increased by 7 percent. Chair Larmore explained the 3 percent tax cap was for existing structures but they were allowed to exceed that rate if additional improvements were added. That year was when the additional improvements were discovered and explained why the tax cap exceeded 3 percent. Mr. Delegal asserted there were no additional improvements done that year.

Chair Larmore asked the Petitioner whether he wanted to continue the hearing to February 24 or take a vote at this meeting. Mr. Delegal indicated he wanted to continue his hearing to the meeting on February 24.

Deputy District Attorney Jennifer Gustafson recommended the Board take a vote to continue the hearing.

There was no response to the call for public comment.

With regard to Parcel No. 152-402-06, which petition was brought pursuant to NRS 361.227, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member George, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered to continue the hearing to February 24, 2023, to allow the Assessor's staff and Appellant to further discuss the appeal.

23-037E PARCEL NO. 131-080-24 – MCNULTY LIVING TRUST –
HEARING NO. 23-0103

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 501 Country Club Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

On behalf of the Petitioner, Bruce McNulty was sworn in by Chief Deputy County Clerk Cathy Smith.

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

Mr. McNulty stated he was only discussing the taxable valuation of the property as he understood the Marshall and Swift (M&S) values and did not question them. He indicated he was speaking about the location of the parcel, and noted it was not the first time he had appealed to the Board of Equalization (BOE). He thanked the appraisers for their time and said it was good to see Chief Deputy Assessor Rigo Lopez. He stated the Assessor's Office had mitigated relief on Country Club Drive for issues with excess traffic, which was the paramount issue. He said all the properties with a Country Club Drive address received an adjustment of 10 percent. He stated an additional 10 percent adjustment was provided in 2005 to his specific property and another at 999 Fairway Boulevard due to location. He expressed concern about the land valuation of his parcel and said he thought it was excessive. He was not questioning the 3 percent tax cap but argued that the comparable sales determined what the land was worth. He indicated he had owned the home for 31 years and was the second owner. He stated it was his primary residence and he was well aware of the traffic on Country Club Drive along with the congestion at Fairway Boulevard. He displayed a photo of a car on his property. On his application for appeal, he questioned the 26 percent increase in the property value and recommended a 12.4 percent increase. He believed the Board could agree that in this case, it was all about location. He read the conclusions on page 1 of the hearing evidence packet (HEP). He asserted there were no two homes alike in Incline Village so they could not be compared. He replaced his furnace about two years prior which was reflected in the Assessor's data, and he assumed it was on record because a permit was pulled for the work. He spoke about unpermitted improvements not being reflected in market values. He expressed concern about the homes on Lakeshore Drive and noted having an odd versus even address could add millions of dollars to the property values and sales. He brought up the same issue with Lakeview Avenue and the proximity to beaches and homes on the golf course. He indicated his property, unlike 999 Fairway Boulevard, lacked the views of the Incline Village Championship Golf Course and dealt with severe traffic and congestion issues. He stated the comparables used were located more than a mile away, had varying lot sizes, and were at higher elevations. He mentioned one of the comparables listed was sloped toward the Southwest and had a filtered view of Lake Tahoe through the trees. He understood there were increases in values but said he could not understand this significant increase. He addressed the issue with the Assessor's Office and was informed the increase range for Incline Village was 14 to 26 percent. He wanted the Assessor's Office to be reasonable about how valuations were set on a property that was located on a busy intersection and did not share any frontage with the golf course. He noted the average number of vehicles that traveled between Mt. Rose Highway and Highway 28 daily was 2,700. He believed the walking path from Incline Village to Sand Harbor had attracted more vehicle traffic.

Mr. McNulty displayed a photo from 2004 of a Sani-Hut truck in his yard. He mentioned there were two other insurance claims for vehicles that ended up on his property. One was a vehicle with three teens that ran into his house, and the other was a vehicle that rolled four times and landed on his property.

Appraiser Smith reviewed the HEP. He indicated the parcel was located in a championship golf course-influenced neighborhood and was characterized by the proximity to the golf course without having significant course frontage. The subject property included a downward adjustment of 20 percent for being located on a heavy traffic corner and an \$11,000 lump sum adjustment prescribed by the BOE in 2018-19. He stated the comparables lacked golf course frontage like the subject property. He mentioned 999 Fairway Boulevard was a comparable that abutted the golf course but did not have golf course frontage and its view was heavily filtered. He indicated there were no vacant land sales in the subject property area within the past three years and it was necessary to expand the range for comparables. He discussed comparable land sales and said due to limited availability, it was difficult to find vacant land sales. It was recommended by the Assessor's Office that the taxable value be upheld.

Chair Larmore mentioned the neighborhood unit land price was \$500,000. She asked whether the base lot value of \$500,000 applied to the homes on the side of the street with no golf course access. Appraiser Smith confirmed that was accurate. He stated the base lot value for homes with golf course access was \$800,000.

Vice Chair Ainsworth asked for clarification that the Petitioner indicated he received a reduction of 10 percent for traffic, although Appraiser Smith had stated there was a 20 percent decrease. He wondered whether that changed due to traffic increase. Mr. McNulty said in 2003 all addresses on Country Club Drive received a 10 percent downward adjustment, then in 2005, an additional 10 percent was applied to his property as well as 999 Fairway Boulevard for additional traffic issues. He indicated the traffic had not reduced; it had increased since the traffic study was conducted in 2007.

Chair Larmore summarized that a downward reduction of 20 percent was applied to the parcel for traffic and an \$11,000 lump sum reduction was granted by the BOE. Vice Chair Ainsworth asked about the reason for the lump sum. Appraiser Smith believed it was for the lack of a golf course view.

Member George stated the Petitioner included flooding as a major issue in his appeal and that had not been addressed. Appraiser Smith said that for flood adjustments, the Assessor's Office relied on Federal Emergency Management Agency (FEMA) flood maps. He referred to page 15 of the HEP and said the subject property did not fall in a flood zone. It was classified as zone X, an area of minimal flood risk being outside of the 500-year flood zone.

Member George addressed a letter from the Petitioner pertaining to flood exposure on Country Club Drive. He believed the Petitioner was unhappy with the maintenance of the culverts.

Member McDonald asked about the range of traffic adjustments, wondering whether 20 percent was at the low, mid, or high end of the range. Senior Appraiser Jane Tung stated a 10 percent adjustment for traffic was typical. The Petitioner received an additional 10 percent adjustment for being on the corner parcel, which was on the high end

of the range. Appraiser Smith stated the 26 percent increase was a median increase for Incline Village.

Mr. McNulty believed the differences between even and odd numbered addresses on Lakeshore Drive were ridiculous. He thought people were impressed with that area even though there was constant construction. He spoke about being at the top end of increases though there were negative issues present on his property. He did not believe his property had the amenities other properties had such as views of the lake, golf course frontage, or being located at higher altitudes, but stressed his property valuation was increased as if it was an improved location. He indicated the \$11,000 adjustment awarded by the Board was a compromise as he had asked for more. He stated he did not want to appeal to the State Board of Equalization, so he settled for the compromise. He believed an increase of approximately 13.4 percent was reasonable.

Member McDonald said the Petitioner brought up a percentage that he thought was fair. He asked whether he had any information to back up his recommendation for a lower tax valuation. The Assessor's Office provided land and property sales. He indicated he grew up in the area and was aware of the sunny side of the street and its advantages. Mr. McNulty said he had no other information. He said the property had been built on a busy street and it was a challenge. He said the provided comparables were 1.3 miles to 3.7 miles away, some with view lots, and said they were not comparable to his property on the corner of Country Club Drive and Fairway Boulevard. He argued the property at 999 Fairway Boulevard touched the golf course, indicating in the HEP there was a photo that showed its access to the golf course. He asserted his property was different than that compared parcel which was the only comparable that was even close to his property.

Member McDonald asked the Petitioner what discount should be applied to 999 Fairway Boulevard for the corner access to the golf course. Mr. McNulty said he had no idea but could look at what it sold for which was \$2 million. He recognized the challenge the Assessor's Office had in determining values. He noted the real estate brochures for 999 Fairway Boulevard could possibly answer some questions, as it was on the market for six years before it sold. Member McDonald asked about the winter and flooding issues experienced this year. Mr. McNulty stated Country Club Drive followed a creek on the Eastern and Northern sides of the road and handled water that was heading toward the lake. He said the water passed under the street at that intersection on the opposite side of Country Club Drive from his home. The County had not maintained the drainage in more than 20 years and he thought it was only a matter of time before it flooded. When the days got warmer the snow would be melting quickly. He noted he had a drainage ditch on his side of Country Club Drive that had not been maintained either. The FEMA maps showed data from 2005 and was not a survey. He brought up a magazine article about how inaccurate FEMA maps were. He thought Incline Village was not going to flood as badly as the City of Reno would.

Member George asked the Assessor's Office whether the Board was going to see many appellants upset about the percentage of increase in one year. Senior Appraiser Tung stated 26 percent was the median increase in Incline Village in general. By statute, the Assessor's Office was mandated to base the valuation on the sales. She asserted other neighborhoods were increased by 30 to 40 percent. She indicated the increases were by neighborhood and Mr. McNulty's property would not be increased like lakefront properties. She noted the number of appeals was standard although the Assessor's Office received many phone calls about the increases. AB 489 helped taxpayers due to the 3 percent tax cap increase.

Member Pierce wondered what the lowest increase in value was. Senior Appraiser Tung replied 14 to 15 percent.

Member McDonald said having watched the prices in Incline Village shift, the residents had his sympathy for what happened to the market value. He was inclined to go with the Assessor's Office value since he had nothing to support the decrease the Petitioner requested.

Chair Larmore admitted 26 percent was a large increase, but it was happening across the market. She believed the sale of 999 Fairway Boulevard for \$2 million compared to the value of \$800,000 on the subject property. Even if a 50 percent adjustment for fairway access and views was granted, the valuation was still below the market price. She was comfortable upholding the Assessor's value.

Vice Chair Ainsworth asked about the depreciation of the subject home. Appraiser Smith stated it was at 55.5 percent depreciation.

Member George asserted he did not like this.

There was no response to the call for public comment.

With regard to Parcel No. 131-080-24, which petition was brought pursuant to NRS 361.355, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member McDonald, which motion carried on a vote of 4-1 with Member Pierce voting no, it was ordered that the Assessor's appraisal of the subject property be upheld. The Petitioner failed to meet his/her burden to show that the land and improvements are overvalued or excessive by reason of undervaluation for taxation purposes of the property of any other person, firm, company, association or corporation within any county of the State or by reason of any such property not being so assessed.

11:47 a.m. **The Board recessed.**

11:53 a.m. **The Board reconvened with all members present.**

**23-038E PARCEL NO. 082-592-10 – SANBURN, MICHAEL A – HEARING
NO. 23-0024**

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 1820 Collins Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 1 page.

Exhibit B: Comparables, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

On behalf of the Petitioner, Michael Sanburn was sworn in by Chief Deputy County Clerk Cathy Smith.

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

Mr. Sanburn said he purchased his property in 1977 when it was considered Washoe County property and not City of Reno property. When he moved in there were sewer ponds next to the railroad tracks but later, they were taken out leaving the residents no choice but to connect to the City sewer and pay the required assessments. He indicated there had not been much improvement with infrastructure except a park that was put in about ten years prior and recently a gas station with a convenience store was built at Old 395 and Panther Drive. He spoke about multiple properties he had reviewed and their values. He noted the properties in Sun Valley were close to significant amenities that Panther Valley was lacking. He listed amenities in Sun Valley including a post office, a CVS Pharmacy, a Dollar Tree store, a Family Dollar store, two large parks, a senior center, several gas stations, a Wells Fargo Bank, Scolari's Grocery Store, a health care facility, a McDonald's, a Domino's Pizza, a Pizza Hut, several Mexican restaurants, and Regional Transportation Commission (RTC) bus service. He asserted there were no amenities in Panther Valley such as those in Sun Valley, and the closest bus stop was on Virginia Street, which was a mile and a half away. He did not understand why the values in Panther Valley increased more than Lemmon Valley and Sun Valley, especially with all the amenities in Sun Valley that were within walking distance. He stated his 2021-22 tax year notice of assessment indicated his land value was \$74,000; in 2022-23 the value was \$88,500; then in 2023-24, the value was \$115,000. He believed that was a 64 percent increase and that was why he had appeared before the Board. He was seeking some answers.

Chair Larmore expressed appreciation to the Petitioner for the research he had done. Mr. Sanburn stated this was only part of the research he did, noting he spent hours looking at properties so he would have an idea of what was going on. He mentioned many parcels on the Assessor's website were listed as inactive.

Appraiser Wood indicated the sales comparison was used to analyze recent comparable land sales in the area. He reviewed the comparables on page 2 of the hearing evidence packet (HEP).

Chair Larmore asked about inactive parcels and what that term meant. Appraiser Wood indicated that would be a large piece of land that was split, and new parcel numbers were issued for the individual parcels. The old APNs would become inactive, but still visible. Chair Larmore brought up a parcel at 1710 Collins Circle on the same road as the subject property. She said it appeared the base value for the neighborhood was \$115,000 and wondered what the adjustment was to the parcel at 1710 Collins Circle that brought the value down to \$103,000.

Member George wondered whether all the comparables to the subject property were located in Panther Valley. Appraiser Wood stated one of the three was in Panther Valley and he had tried to find an area that was comparable with vacant land sales.

Chief Property Appraiser Steve Clement stated the parcel at 1710 Collins Circle had a 10 percent downward adjustment for topography.

Member McDonald said he was not familiar with the Hoge Road neighborhood and how it was comparable to the subject property. He indicated the subject property was close to a railroad track and a freeway with a lack of amenities. Appraiser Wood stated both areas were located along Virginia Street about 2.5 miles apart. The land sizes were similar with some larger parcels mixed in but they were evaluated separately. He said the topography was similar and was the closest comparable area to Panther Valley.

Member George asked whether the Assessor's Office had a response to the comparisons that the Petitioner presented. Appraiser Wood explained this was the first time he had seen this list of comparable properties. He indicated he had discussed some comparables on the phone with the Petitioner in January. He said his opinion was the three properties provided in the HEP supported the value of \$115,000. Member George mentioned there was normally a map that showed the relationship between the comparables and the subject property. Appraiser Wood noted it was in the HEP.

Chief Property Appraiser Clement believed the values the Petitioner was comparing were taxable values, not necessarily sales. Mr. Sanburn stated he used the website to look up properties as he was shown by the Assessor's Office staff.

Chair Larmore pointed out that on page 7 of the HEP, there were maps of the properties that were compared to the subject property.

Mr. Sanburn said the property listed on Collins Circle had the land value listed as \$103,000 but did not indicate the original value as \$115,000 with an adjustment for topography. He asserted his property was not flat. He did not understand why there was only a picture of his house without any photos of his land in the HEP. He stated he was appealing the land value, not the house. He spoke about the comparables the Assessor's Office used, noting they were across from the Bonanza Casino up on the hill. He believed those parcels were not comparable to his because they were not close to his parcel, and he was unsure whether they were zoned for mobile homes. He expressed frustration about people coming to the area and paying over market value for a property, which was what the values were being based on. He disagreed with that process to determine value. He stated this was not evident in the photo supplied by the Assessor's Office. He said his property was sloped, although maybe not as steep as the other Collins Circle property.

Chair Larmore explained the photo displayed in the HEP was a generic street photo and was the same photo of the property that was shown on the Assessor's Office site. Mr. Sanburn argued the photo did not show the parcel, only the house. Chair Larmore stated the photo was not part of the evidence. She understood the confusion over the land value and said it was a complicated system. She asserted Nevada was the only State in the Country that used this system, which made it more complicated. She noted \$115,000 was the base value that the Assessor's Office applied to every lot in the neighborhood of the subject property. She said the parcel at 1710 Collins Circle started at \$115,000 and was at \$103,000 with adjustments for topography. She mentioned each parcel could be adjusted according to size, grading, or other issues. Mr. Sanburn indicated there were other parcels in his neighborhood that were valued at \$103,000 and \$109,000 and he had no idea why those parcels were valued less than his since there was no explanation on the website. He wondered about not receiving a downward adjustment on his lot due to the topography and wanted to know who made that determination. Chair Larmore stated the Assessor's Office made that determination and she thought the Petitioner should work with the Assessor's Office to see if there were any warranted adjustments. Mr. Sanburn mentioned in the photo of his home to the right, the corner of his property was 15 to 20 feet higher than the house. He admitted it was not as severe as some other parcels in the area. He was concerned with the increases in property values. He wanted answers about the disparity in values between Sun Valley, Lemmon Valley, and Panther Valley.

Chair Larmore stated market prices were based on what people were willing to pay for a property. Mr. Sanburn argued that was not a true valuation because of what had happened in the past two years with property prices. He wanted the proper accountability for his property and believed the slope of his parcel should provide some relief in valuation.

Member McDonald offered a continuance to the Petitioner to allow him to discuss the issue with the Assessor's Office.

Mr. Sanburn stated he was only asking for a small concession for the grading. Chair Larmore asked whether Mr. Sanburn was willing to meet with the Assessor's Office and continue the hearing. Chief Property Appraiser Clement indicated he would be

happy to meet at the subject property to look at the topography. Mr. Sanburn wondered whether there was a certain grade that would qualify for an adjustment. Chair Larmore said that could be worked out with the Assessor's Office. She noted if the Petitioner was still not satisfied with the outcome after meeting with the Assessor's Office, his appeal could be continued to February 24, 2023.

There was no response to the call for public comment.

With regard to Parcel No. 082-592-10, which petition was brought pursuant to NRS 361.355, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member George, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered to continue the hearing to February 24, 2023 to allow the Assessor's staff and Appellant to further discuss the appeal.

23-039E PARCEL NO. 023-593-03 – PHILLIPS 2015 TRUST, DIXIE –
HEARING NO. 23-0010

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 2225 Longwood Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Assessment Notice, 1 page.

Assessor

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

No one offered testimony on behalf of the Petitioner.

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

Chair Larmore asked whether Appraiser Thompson had spoken with the Petitioner and if there was additional information related to the appeal. Appraiser Thompson stated the Petitioner's concerns were about the improvement value increase for the 2023-24 tax year and thought it was not appropriate for one year. He said a review of the parcel record was on page 3 of the hearing evidence packet (HEP) which showed that all recorded improvements were accurately represented. He stated that on December 28, 2022, his colleague, Appraiser Wendy Jauregui-Jackins, spoke with the Petitioner, Mr. Mike Timmerman, on the phone. She had explained how the Marshall and Swift (M&S) cost system worked and the significant increases occurring across the County. The Petitioner indicated he was still going to appeal on principle. Appraiser Thompson indicated Mr. Timmerman was not on the deed of the property and declined to complete

an authorization form, stating he would not be able to attend the hearing. Appraiser Thompson believed Mr. Timmerman was the son-in-law of the elderly owner. He reviewed the comparables listed on pages 1 and 2 of the HEP. He stated the taxable value did not exceed the full cash or market value of the property.

There was no response to the call for public comment.

With regard to Parcel No. 023-593-03, 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 Vice Chair Ainsworth, seconded by Member Pierce, 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.

**23-040E PARCEL NO. 161-213-24 – BLANCHARD LIVING TRUST,
ROBERT E – HEARING NO. 23-0110**

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 10090 Goler Wash Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 2 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

Exhibit II: Additional comparables, 1 page.

No one offered testimony on behalf of the Petitioner.

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

Chair Larmore stated the Petitioner believed the values in the area had dropped and the increase in the taxable value was inappropriate. She asked whether Appraiser Arias had any additional information related to the Petitioner's claims. Appraiser Arias provided additional evidence for the Board, which was entered into the record as Assessor's Exhibit II. She indicated she recently had a conversation with the Petitioner, who believed the taxable value had decreased. No evidence was submitted to support the Petitioner's claim. She reviewed comparable sales and concluded that the taxable value did not exceed the full cash value.

There was no response to the call for public comment.

With regard to Parcel No. 161-213-24, 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 Vice Chair Ainsworth, seconded by Member Pierce, 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.

23-041E ROLL CHANGE REQUEST – SILVER DOLLAR ESTATES
AREA 4 SUBDIVISION

DECREASE – consideration of and action to approve or deny Roll Change Request (“RCR”) numbers 1-1 through 1-99 for parcels in the Silver Dollar Estates Area 4 Subdivision based on the Assessor’s recommendation to apply a subdivision discount of 20% to the taxable land value of these parcels per NAC 361.1295.

Assessor’s Parcel No.	Property Owner	RCR No.
554-471-01	D R HORTON INC	1-1
554-471-02	D R HORTON INC	1-2
554-471-03	D R HORTON INC	1-3
554-471-04	D R HORTON INC	1-4
554-471-05	D R HORTON INC	1-5
554-471-06	D R HORTON INC	1-6
554-471-07	D R HORTON INC	1-7
554-471-08	D R HORTON INC	1-8
554-471-10	D R HORTON INC	1-9
554-471-11	D R HORTON INC	1-10
554-471-12	D R HORTON INC	1-11
554-471-13	D R HORTON INC	1-12
554-471-14	D R HORTON INC	1-13
554-472-02	D R HORTON INC	1-14
554-472-03	D R HORTON INC	1-15
554-472-04	D R HORTON INC	1-16
554-472-05	D R HORTON INC	1-17
554-472-06	D R HORTON INC	1-18
554-472-08	D R HORTON INC	1-19
554-472-09	D R HORTON INC	1-20
554-472-10	D R HORTON INC	1-21

554-472-11	D R HORTON INC	1-22
554-472-12	D R HORTON INC	1-23
554-473-02	D R HORTON INC	1-24
554-473-03	D R HORTON INC	1-25
554-473-04	D R HORTON INC	1-26
554-473-05	D R HORTON INC	1-27
554-473-07	D R HORTON INC	1-28
554-473-08	D R HORTON INC	1-29
554-474-01	D R HORTON INC	1-30
554-474-02	D R HORTON INC	1-31
554-474-03	D R HORTON INC	1-32
554-474-04	D R HORTON INC	1-33
554-474-05	D R HORTON INC	1-34
554-474-06	D R HORTON INC	1-35
554-474-07	D R HORTON INC	1-36
554-474-08	D R HORTON INC	1-37
554-474-10	D R HORTON INC	1-38
554-474-11	D R HORTON INC	1-39
554-474-13	D R HORTON INC	1-40
554-474-14	D R HORTON INC	1-41
554-474-15	D R HORTON INC	1-42
554-474-17	D R HORTON INC	1-43
554-474-19	D R HORTON INC	1-44
554-474-20	D R HORTON INC	1-45
554-474-21	D R HORTON INC	1-46
554-474-22	D R HORTON INC	1-47
554-474-23	D R HORTON INC	1-48
554-474-24	D R HORTON INC	1-49
554-475-01	D R HORTON INC	1-50
554-475-02	D R HORTON INC	1-51
554-475-03	D R HORTON INC	1-52
554-475-04	D R HORTON INC	1-53
554-475-06	D R HORTON INC	1-54
554-475-07	D R HORTON INC	1-55
554-475-08	D R HORTON INC	1-56

554-475-09	D R HORTON INC	1-57
554-475-10	D R HORTON INC	1-58
554-475-11	D R HORTON INC	1-59
554-475-13	D R HORTON INC	1-60
554-481-01	D R HORTON INC	1-61
554-481-02	D R HORTON INC	1-62
554-481-03	D R HORTON INC	1-63
554-481-04	D R HORTON INC	1-64
554-482-01	D R HORTON INC	1-65
554-482-02	D R HORTON INC	1-66
554-482-03	D R HORTON INC	1-67
554-482-04	D R HORTON INC	1-68
554-482-05	D R HORTON INC	1-69
554-482-06	D R HORTON INC	1-70
554-482-07	D R HORTON INC	1-71
554-482-08	D R HORTON INC	1-72
554-482-09	D R HORTON INC	1-73
554-482-10	D R HORTON INC	1-74
554-482-11	D R HORTON INC	1-75
554-482-13	D R HORTON INC	1-76
554-482-14	D R HORTON INC	1-77
554-482-15	D R HORTON INC	1-78
554-482-16	D R HORTON INC	1-79
554-482-17	D R HORTON INC	1-80
554-482-18	D R HORTON INC	1-81
554-482-19	D R HORTON INC	1-82
554-482-20	D R HORTON INC	1-83
554-482-21	D R HORTON INC	1-84
554-482-22	D R HORTON INC	1-85
554-483-02	D R HORTON INC	1-86
554-483-03	D R HORTON INC	1-87
554-483-04	D R HORTON INC	1-88
554-483-05	D R HORTON INC	1-89
554-483-06	D R HORTON INC	1-90
554-483-07	D R HORTON INC	1-91

554-483-08	D R HORTON INC	1-92
554-483-10	D R HORTON INC	1-93
554-483-11	D R HORTON INC	1-94
554-483-12	D R HORTON INC	1-95
554-483-13	D R HORTON INC	1-96
554-483-14	D R HORTON INC	1-97
554-483-15	D R HORTON INC	1-98
554-483-16	D R HORTON INC	1-99

There was no response to the call for public comment.

On motion by Vice Chair Ainsworth, seconded by Member Pierce, which motion duly carried, it was ordered to approve the recommendation of the Assessor's Office to decrease the values for RCR No. 1-1, Parcel No. 554-471-01, through RCR No. 1-99, Parcel No. 554-483-16, as set forth on the spreadsheet attached to the Roll Change Request for Silver Dollar Estates Area 4 Subdivision. With those adjustments, it was found that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

23-042E ROLL CHANGE REQUEST – LAKESHORE SUBDIVISION

DECREASE – consideration of and action to approve or deny RCR numbers 2-1 through 2-15 for the listed parcels in the Lakeshore subdivision based on the Assessor's recommendation to remove the +5% location adjustment applied to the taxable land value of these parcels.

Assessor's Parcel No.	Property Owner	RCR No.
122-162-06	SHORELINE CIRCLE INC	2-1
122-162-07	PREGER FAMILY TRUST	2-2
122-162-08	FEIN TRUST, EDWARD	2-3
122-162-09	LOWE PERSONAL RESIDENCE TRUST, et al	2-4
122-162-10	AQUA PURA LLC	2-5
122-162-11	SHULMAN, JAY S & LOUISE	2-6
122-162-14	BKSK FAMILY TRUST	2-7
122-162-15	61 SHORELINE LLC	2-8
122-162-16	ACHONDO LIVING TRUST, DANIEL	2-9
122-162-17	FEATHER RIVER PARTNERS LLC	2-10
122-162-18	DUFFIELD TRUST, CHERYL D	2-11

122-162-19	DUFFIELD TRUST, CHERYL D	2-12
122-162-21	ABBASI FAMILY TRUST	2-13
122-162-25	SEYKOTA LIVING TRUST, EDWARD A	2-14
122-162-26	BLACK TRUST, LE	2-15

There was no response to the call for public comment.

On motion by Vice Chair Ainsworth, seconded by Member Pierce, which motion duly carried, it was ordered to approve the recommendation of the Assessor's Office to decrease the values for RCR No. 2-1, Parcel No. 122-162-06, through RCR No. 2-15, Parcel No. 122-162-26, as set forth on the spreadsheet attached to the Roll Change Request for Lakeshore Subdivision. With those adjustments, it was found that the subject land and improvements are valued correctly, and the total taxable value does not exceed full cash value.

23-043E APPROVAL OF MINUTES

Approval of minutes for the County Board of Equalization meeting of April 7, 2022.

There was no response to the call for public comment.

On motion by Member George, seconded by Member McDonald, which motion duly carried 4-1 with Member Pierce abstaining, it was ordered that the minutes for the April 7, 2022, meeting be approved.

23-044E APPROVAL OF MINUTES

Approval of revised minutes for the County Board of Equalization meeting of January 21, 2022.

There was no response to the call for public comment.

On motion by Member McDonald, seconded by Member George, which motion duly carried, it was ordered that the revised minutes for the January 21, 2022, meeting be approved.

23-045E BOARD MEMBER COMMENTS

There were no Board member comments.

22-046E PUBLIC COMMENT

There was no response to the call for public comment.

* * * * *

12:48 p.m. There being no further business to discuss, the meeting was adjourned without objection.

EUGENIA LARMORE, Chair
Washoe County Board of Equalization

ATTEST:

JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

*Minutes prepared by
Doni Blackburn, Deputy County Clerk*