

BOARD MEMBERS

Daren McDonald, Chair
Eugenia Bonnenfant, Vice-Chair
James Ainsworth
Dennis George
Rob Pierce

COUNTY CLERK

Janis Galassini

DEPUTY DISTRICT ATTORNEY

Herb Kaplan
Trenton Ross

**NOTICE OF MEETING AND AGENDA
WASHOE COUNTY BOARD OF EQUALIZATION**

**COMMISSION CHAMBERS
1001 E. 9TH STREET, BUILDING A, RENO, NEVADA**

**FEBRUARY 23, 2024
9:00 A.M.**

Possible Changes to Agenda and Timing: Items on the agenda may be taken out of order, combined with other items, removed from the agenda, or moved to the agenda of another meeting. Items with a specific time designation will not be heard prior to the stated time but may be heard later. The Board may take short breaks approximately every 90 minutes.

Public Comment: Public comments are welcomed during the public comment periods at the beginning and end of the meeting for all matters, whether listed on the agenda or not, and are limited to three (3) minutes per person per public comment period. Additionally, public comment of three minutes per person will be heard during individually numbered items designated as "for possible action" on the agenda. Public comment during individual action items must be relevant to the particular item being considered.

Members of the public may also submit comments by email to clerkboard@washoecounty.gov. The Board will make reasonable efforts to send all comments received by 4:00pm on February 22, 2024 by email to the Board members prior to the meeting.

Responses to Public Comments: The Board of Equalization can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. The Open Meeting Law does not expressly prohibit responses to public comments by the Board. However, responses from Board members to unlisted public comment topics could become deliberation on a matter without notice to the public. To avoid this situation and to ensure the public has notice of all matters the Board will consider, members may choose not to respond to public comments except to correct factual inaccuracies, ask for County staff action, or ask that a matter be listed on a future agenda. The Board may do this either during the public comment item or during the following item: "Board Member Comments: This item is limited to announcements or topics/issues proposed for future agendas."

Forum Restrictions and Orderly Conduct of Business: The Board of Equalization conducts the business of Washoe County and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place, and manner of speech. Irrelevant and unduly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

Posting of Notice and Agenda: Pursuant to NRS 241.020(4)(b), the Agenda for the Board of Equalization has been posted at the Washoe County Administration Building (1001 E. 9th Street, Building A, Reno, Nevada) and has been electronically posted at https://www.washoecounty.gov/clerks/brm/board_committees/boe/index.php and <https://notice.nv.gov>.

How to Get Copies of Agenda and Supporting Materials: Copies of the agenda and supporting materials for the items on the agenda, provided to the Washoe County Board of Equalization, are available to members of the public at the Washoe County Clerk's Office (1001 E. 9th Street, Bldg A, 1st Floor, Reno Nevada), by contacting Lauren Morris at phone (775) 784-7275 or email lmorris@washoecounty.gov, or on the Board of Equalization's website at https://www.washoecounty.gov/clerks/brm/board_committees/boe/index.php.

Accessibility: The Washoe County Commission Chambers are accessible to the disabled. If you require special arrangements for the meeting, call the County Clerk's Office, (775) 784-7279, at least 24 business hours prior to the meeting.

Public Transportation: Public transportation is available to this meeting site: RTC Routes 2, 2S, 5 and 15 serve this location. For eligible RTC ACCESS reservations call (775) 348-5438.

1. **CALL TO ORDER** (non-action item)

2. **SALUTE TO THE FLAG** (non-action item)

3. **ROLL CALL AND DETERMINATION OF QUORUM** (non-action item)

4. **PUBLIC COMMENTS** (non-action item)
 Comment heard under this item will be limited to three (3) minutes per person and may pertain to matters both on and off the Board agenda. Comments are to be made to the Board as a whole.

5. **SWEARING IN** (non-action item)
 County Clerk to administer oath to Washoe County Assessor’s appraisal staff.

6. **WITHDRAWALS (FOR POSSIBLE ACTION)**
 Petitions withdrawn after posting of agenda.

7. **REQUESTS FOR CONTINUANCE (FOR POSSIBLE ACTION)**
 Review, discussion and possible action on requests for continuances.

8. **STIPULATIONS – REAL PROPERTY VALUATION (FOR POSSIBLE ACTION)**

A hearing will be conducted based upon a Petition for Review of Assessed Valuation on the following parcel:

<u>ASSESSOR’S PARCEL NO.</u>	<u>PETITIONER</u>	<u>HEARING NO.</u>
140-010-42	DAMONTE VILLAGE LLC	24-0020

9. **COMMERCIAL REAL PROPERTY APPEALS (FOR POSSIBLE ACTION)**

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

<u>ASSESSOR’S PARCEL NO.</u>	<u>PETITIONER</u>	<u>HEARING NO.</u>
025-570-01	REALTY INCOME PROPERTIES 16 LLC	24-0026
026-031-42	HOME DEPOT USA INC	24-0027
140-213-18	HOME DEPOT USA INC	24-0028
212-010-08	HD DEVELOPMENT OF MARYLAND INC	24-0029
510-481-06	HD DEVELOPMENT OF MARYLAND INC	24-0030
015-291-09	MAIDSTONE ASSOCIATES	24-0036
015-301-36	LITHIA REAL ESTATE INC	24-0037A
015-301-38	LITHIA REAL ESTATE INC	24-0037B
015-303-14	LITHIA REAL ESTATE INC	24-0038

ASSESSOR PARCEL NO.	PETITIONER	HEARING NO.
034-021-48	LITHIA REAL ESTATE INC	24-0039
032-302-58	CASHMAN EQUIPMENT COMPANY LLC	24-0040
032-312-41	CASHMAN EQUIPMENT COMPANY LLC	24-0041
034-341-24	ICON RENO PROPERTY OWNER POOL 3 NEVADA	24-0042
034-342-15	155 JC GLENDALE LLC	24-0043
040-162-78	TEDDY BEAR HAVAS MOTORS INC	24-0044
140-213-51	RC WILLEY HOME FURNISHINGS	24-0045
163-160-06	FINDLAY-SHACK PROPERTIES LLC	24-0046
163-160-08	FINDLAY-SHACK PROPERTIES LLC	24-0047
163-160-13	FINDLAY-SHACK PROPERTIES LLC	24-0048A
163-160-14	FINDLAY-SHACK PROPERTIES LLC	24-0048B
163-160-15	FINDLAY-SHACK PROPERTIES LLC	24-0049
024-055-52	SAMS REAL ESTATE BUSINESS TRUST	24-0050
024-055-53	WAL-MART REAL ESTATE BUSINESS TRUST	24-0051
039-051-08	WAL-MART STORES INC # 3254	24-0052
086-380-32	WAL-MART REAL ESTATE BUSINESS TRUST	24-0053
510-381-07	WAL-MART REAL ESTATE BUSINESS TRUST	24-0054
034-257-20	PARAGON INDUSTRIES II INC	24-0064
164-333-02	PARAGON INDUSTRIES II INC	24-0065
037-031-06	LOWE'S HIW INC	24-0076
040-951-08	LOWE'S HIW INC	24-0077
025-021-20	SMITHRIDGE PROPERTY LLC	24-0078
163-073-04	BP CAPITAL I LLC	24-0079

10. ROLL CHANGE REQUEST – PERSONAL PROPERTY ACCOUNTS (FOR POSSIBLE ACTION)

DECREASE – consideration of and action to approve or deny RCR No. 1 for Personal Property Accounts (RCR 1-1 THROUGH 1-22) based on incorrect assessments for fiscal years 2020/2021, 2021/2022, 2022/2023 and 2023/2024 due to clerical errors, reporting errors, business closures and assets located outside of Washoe County.

ASSESSOR'S ACCOUNT NO.	PROPERTY OWNER	RCR NO.
5101364	GARRARD, MARK E	1-1
3121548	TUTTLE, CYNTHIA L	1-2
3121548	TUTTLE, CYNTHIA L	1-3
3200168	HERNANDEZ, EMILIA	1-4
2105085	INTEGRITY SERVICE INTERNATIONAL INC	1-5
2005710	RITA A CARLSON PSY D PLLC	1-6
2130452	TAHOE GIFTING CO	1-7

ASSESSOR ACCOUNT NO.	PROPERTY OWNER	RCR NO.
2007100	WELK RESORTS/SOLEIL COMMUNICATIONS	1-8
2129858	AMERIFIRST HOME	1-9
2006858	MARICHUYS TEQUILERIA	1-10
2229746	THE FIX	1-11
2005719	MAID BRIGADE OF NORTHERN NEVADA	1-12
2304129	TAHOE EQUIPMENT COMPANY LLC	1-13
2209444	S TILE	1-14
2005908	AERUS ELECTROLUX RENO	1-15
2680630	BAILE AEROBICS CON MATY	1-16
2680630	BAILE AEROBICS CON MATY	1-17
2680630	BAILE AEROBICS CON MATY	1-18
2680630	BAILE AEROBICS CON MATY	1-19
2212474	PORT OF SUBS #216	1-20
2121764	REDHORSE CORPORATION	1-21
2020005	PLUMAS RENTALS	1-22

11. BOARD MEMBER COMMENTS (non-action item)

This item is limited to announcements or topics/issues proposed for future agendas.

12. PUBLIC COMMENTS (non-action item)

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

13. ADJOURNMENT (non-action item)