

(9:06:08) – Mr. Dawley confirmed that agenda item D would be continued to Tuesday, February 18, 2019 and that item E had been withdrawn. He also explained the presentation process, noting that the Assessor’s Office would identify the property followed by the appellant’s evidence, after which the Assessor’s Office would present their evidence, followed by a rebuttal by the appellant.

(9:07:44) – Mr. Johnson gave an overview of the Open Meeting Law and how it would impact the Board members. He also swore in the appellant and the members of the Assessor’s Office who would testify regarding the appeal. Mr. Johnson reminded speakers to identify themselves and ensure their microphones are on, in order to have their comments recorded.

C. FOR POSSIBLE ACTION: HEARING, DISCUSSION AND POSSIBLE ACTION ON PETITION FOR REVIEW OF ASSESSED VALUATION OF CHERIE ANN BORST, 209 RAWHIDE WAY, APN 004-133-07.

(9:11:40) – Chairperson Block introduced the item. Mr. Haslem provided an introduction of the subject property which is incorporated into the record.

(9:12:55) – appellant Cherie Ann Borst introduced herself and wished to correct the record regarding the addition to the property which she noted was done in 1987. Member Semmens was informed that the garage was not being used as a family room and housed a 1915 [Ford] Model T. No Appellant Evidence was submitted for the record.

(9:15:58) – Mr. Haslem presented the Assessor’s Evidence which is incorporated into the record, and responded to clarifying questions by the Board. Mr. Dawley noted that his office had been unable to conduct an inspection which had been offered to the Appellant. Discussion ensued and Mr. Dawley indicated that by law, his office must visit properties every five years, at least by driving by the front and side of the properties to observe any changes, adding that recently aerial photographs have provided the opportunity to have other information such as backyard additions. Ms. Borst stated that she was getting taxed on a 30-year old improvement as if it were a new one. Mr. Dawley explained the CAP calculated the Total [Assessed] Value at \$112,000 and noted that Ms. Borst was being taxed on [approximately] \$77,000, an amount which would not change even if the year of construction changes. Chairperson Block entertained additional questions from the Board members.

(9:27:02) – Member Semmens was informed by Mr. Dawley that a 264 square-foot solid wall enclosed porch was built in 1980 and had been “included in the structure itself”; however the 396 square-foot structure was the one “picked up by one of our aerials in 1998.” Ms. Borst corrected the record, noting that all the additions were built in the same year [1987]; however, she was unclear whether a permit had been obtained for them. Mr. Dawley stated they would research that item. He also noted that the Assessor’s Office would use a date chosen by the Board as the completed structure date. Ms. Borst stated that all the improvements were done in 1987 and Chairperson Block received confirmation from Mr.

Dawley that an improvement start date of 1987 or even 1990 would not offer any tax relief and confirmed for Ms. Borst that the Board had a full packet with all the photographs provided to them. No public was present for comments. The Chair entertained additional Board comments and when none were forthcoming, a motion.

(9:33:47) – Mr. Dawley referenced the agenda materials and noted that this property’s taxes had been capped as owner-occupied since property tax caps had gone into place in 2005. He also noted the current property value was \$114,837 and capped at \$77,351, adding that “until the assessed valuation goes down below [\$77,351] that’s when Ms. Borst can expect a property tax decrease,” noting a large gap between the house value and the value the taxes are based on. Since no public was present to comment, Chairperson Block entertained a motion after obtaining clarification from Mr. Johnson that the improvement date should be specified in the motion.

(9:36:02) – **MOTION:** Member Semmens moved to accept the recommendation of the Assessor’s Office for the [home] value to remain at the original \$114,837 on APN 004-133-07 at 209 Rawhide Way [in Carson City, Nevada] and to determine the property improvement date to be around 1990 and to be added to the rolls. The motion was seconded by Member McFadden. Chairperson Block entertained discussion.

(9:37:08) – Mr. Dawley received clarification from Member Semmens that his motion was to have the property values kept the same, including the additions made in 1990, at \$114,837. There were no additional clarifications; therefore, Chairperson Block called for the vote. **The motion carried 4-0-0.**

(9:38:19) – Chairperson Block thanked Ms. Borst for attending, and Mr. Dawley explained to her that the Board’s decision may be appealed to the State Board of Equalization through the Department of Taxation. He also noted that the appeal deadline is March 10, 2020,

D. FOR POSSIBLE ACTION: HEARING, DISCUSSION AND POSSIBLE ACTION ON PETITION FOR REVIEW OF CLAIM FOR EXEMPTION FROM PROPERTY TAXES AND ASSESSED VALUATION OF CHRISTINA COURT LIMITED PARTNERSHIP, 1800 RUSSELL WAY, APN 002-101-88.

This item will be heard on February 18, 2020.

E. FOR POSSIBLE ACTION: HEARING, DISCUSSION AND POSSIBLE ACTION ON PETITION FOR REVIEW OF ASSESSED VALUATION OF CBERT LLC, 3355 S. CARSON STREET, APN 009-112-22.

This item withdrawn on February 6, 2020.

H. PUBLIC COMMENT

(9:38:49) – Chairperson Block entertained public comments; however, no members of the public were present to comment. Mr. Dawley noted that even though his office had attempted to complete all the appeals in one day, two hearings were scheduled for Tuesday, February 18, 2020, beginning at 9 a.m.

I. FOR POSSIBLE ACTION: ADJOURNMENT

(9:39:32) – **MOTION: Member Semmens moved to adjourn. The motion was seconded by Member McFadden. Chairperson Block adjourned the meeting at 9:40 a.m.**

The Minutes of the February 11, 2020 Carson City Board of Equalization meeting are so approved this 18th day of February, 2020.

JED BLOCK, Chair