

CARSON CITY BOARD OF EQUALIZATION

Minutes of the January 15, 2002 Meeting

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A regular meeting of the Carson City Board of Equalization was scheduled for 10:00 a.m. on Tuesday, January 15, 2002 in the City Hall Capitol Conference Room, 201 North Carson Street, Carson City, Nevada.

PRESENT: Chairperson Kevin Vukota
Vice Chairperson Chuck Saulisberry
Ronald Allen
Mary Keating
Roy Semmens

STAFF: Kit Weaver, Assessor
Alan Glover, Clerk-Recorder
David Dawley, Chief Deputy Assessor
Steve Walker, Senior Property Appraiser
Kathleen King, Recording Secretary

NOTE: Unless indicated otherwise, each item was introduced by the Chairperson. A tape recording of these proceedings is on file in the Clerk-Recorder's Office and is available for review and inspection during regular business hours.

A. CALL TO ORDER, ROLL CALL AND DETERMINATION OF A QUORUM (1-0001) - Chairperson Vukota called the meeting to order at 10:00 a.m. Roll was called; a quorum was present.

B. ANNUAL SWEARING IN OF BOARD MEMBERS (1-0007) - Clerk-Recorder Alan Glover administered the Oath of Office to the Board members.

C. DISCUSSION AND ACTION TO SELECT OFFICERS (1-0030) - Mr. Weaver advised that the current Mayor has deferred the statutory responsibility for appointing a chairman to the Board of Equalization. Chairperson Vukota opened the meeting for nominations. **Vice Chairperson Saulisberry nominated Kevin Vukota as chairperson. Member Keating seconded the nomination. Nomination carried 4-0-1, Chairperson Vukota abstaining. Member Keating nominated Chuck Saulisberry as Vice Chairperson. Member Allen seconded the nomination. Nomination carried 4-0-1, Vice Chairperson Saulisberry abstaining.**

D. ORIENTATION (1-0056) - Mr. Weaver noted that since the Board members were returning, no orientation was necessary. He invited questions from the Board members; however, none were provided. He advised that one appeal has been received and that another is anticipated. He described the property which is the subject of the appeal, and advised that the land valuation increased from approximately \$500,000 to \$4.5 million. In response to a question, Mr. Weaver advised that the property was last appraised five years ago. He explained that there are only three privately owned properties at Lake Tahoe which come under the jurisdiction of the Carson City Assessor. The Assessor's Office received input from the Douglas and Washoe County Assessors regarding land values at Lake Tahoe, and Mr. Walker developed the valuation.

Mr. Weaver advised that the deadline for appeals is 5:00 p.m. today. In response to a question, he discussed the property ownership and the valuation assigned to the three lake parcels located within Carson

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City. In response to a further question, he advised that the appellants have requested an appraisal of the property and to postpone the hearing until the appraisal is complete. Mr. Weaver suggested postponing the hearing until the appellants contact his office, and the Board members concurred.

E. DISCUSSION AND POSSIBLE ACTION ON ASSESSOR'S RECOMMENDED CORRECTIONS TO THE CARSON CITY TAX ROLL (1-0119) - Mr. Weaver advised that there are no corrections to this year's tax roll. He explained the Assessor's Office authority to make factual/clerical corrections and, at the request of Vice Chairperson Saulisberry, provided an example of the same. He indicated that automation has also helped to increased accuracy.

F. PUBLIC COMMENTS (1-0168) - None.

G. MEMBER COMMENTS (1-0170) - Discussion took place regarding the Board's meeting schedule, and Mr. Weaver acknowledged that the schedule has been publicly noticed. (1-0355) Vice Chairperson Saulisberry and Member Keating commended the Assessor's Office staff on "a great job." Member Semmens advised of a scheduling conflict on February 5th.

H. STAFF COMMENTS (1-0227) - Mr. Weaver advised of the assessed value of the real and personal property at the Ormsby House - \$3.7 million and \$300,000 respectively. He indicated that the \$300,000 in personal property is no longer on the premises. He advised of the factoring conducted in the downtown area, and that property values have increased 1.5%. He further advised that the assessed valuation of the Ormsby House is well below \$4 million, and that the owners do not plan to open on July 1, 2002. Mr. Weaver responded to questions regarding the planned improvements, the anticipated completion date, ownership of the slot machines, and the time table for the new valuation. He advised of the Board's option to agendize review of the valuation. He acknowledged that the owners and the Assessor's Office are satisfied with the current value.

I. DISCUSSION AND POSSIBLE ACTION ON NEXT MEETING DATE (1-0205) - Mr. Weaver acknowledged that action will be necessary at the next meeting if an appeal is filed by 5:00 p.m. today. He noted that appeals received by mail within the next two days will also be accepted. He suggested that Ms. King could notify the Board members by Friday to advise of any appeals received. If not, the meeting could be canceled. (1-0345) **Member Allen moved to cancel the next meeting unless the Board is notified otherwise by Friday and, if so, that the scheduled meeting will go forward. Vice Chairperson Saulisberry seconded the motion.** Following a suggestion by Mr. Weaver, **Member Allen amended his motion to cancel all further meetings until the appellants are ready to schedule a hearing. Vice Chairperson Saulisberry continued his second. Motion carried 5-0.**

J. ACTION ON ADJOURNMENT (1-0388) - Member Keating moved to adjourn the meeting at 10:22 a.m. Member Allen seconded the motion. Motion carried 5-0.

The Minutes of the January 15, 2002 Board of Equalization meeting are so approved this ____ day of February, 2002.

KEVIN VUKOTA, Chairperson