

**BOARD OF EQUALIZATION  
WASHOE COUNTY, NEVADA**

THURSDAY

9:00 A.M.

FEBRUARY 16, 2023

PRESENT:

**Eugenia Larmore, Chair**  
**James Ainsworth, Vice Chair**  
**Dennis George, Member**  
**Daren McDonald, 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:

**23-077E      PUBLIC COMMENT**

There was no response to the call for public comment.

**23-078E      SWEARING IN**

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

**23-079E      WITHDRAWN PETITIONS**

There were no petitions to be withdrawn.

**23-080E      CONTINUANCES**

The following petition scheduled on today's agenda was granted a continuance to February 24, 2023:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
034-405-06	CLEAN HARBORS ENVIRONMENTAL	23-0122

There was no response to the call for public comment.

On motion by Member George, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the hearing be continued to February 24, 2023.

**23-081E**      **PARCEL NO. 090-090-06 – VEKA WEST INC – HEARING NO. 23-0071**

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 14250 Lear Boulevard, 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. 090-090-06 based on the stipulation signed 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 that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$9,189,596, resulting in a total taxable value of \$11,517,505 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.

**23-082E**      **PARCEL NO. 088-201-51 – RALEYS FAMILY OF STORES – HEARING NO. 23-0092**

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 1075 North Hills Boulevard, 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. 088-201-51 based on the stipulation signed 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 that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$6,065,300, resulting in a total taxable value of \$9,553,580 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.

**23-083E      PARCEL NO. 008-193-01 – JJ7TH ST LLC – HEARING NO. 23-0100**

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 954 E 7th 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. 008-193-01 based on the stipulation signed 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 that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$246,300, resulting in a total taxable value of \$350,230 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.

**23-084E**      **PARCEL NO. 008-193-01 – JJ7TH ST LLC – HEARING NO. 23-0100R22**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 954 E 7th 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. 008-193-01 based on the stipulation signed 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 that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$132,761, resulting in a total taxable value of \$220,157 for tax year 2022-23. 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.

**23-085E**      **PARCEL NO. 090-051-07 – HVR MANUFACTURING COMPANY – HEARING NO. 23-0111**

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 12150 Moya Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**      Supporting documents. 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. 090-051-07 based on the stipulation signed 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 that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$10,796,221, resulting in a total taxable value of \$13,844,301 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.

**23-086E      PARCEL NO. 010-234-21 – RALEYS FAMILY OF STORES –**  
**HEARING NO. 23-0087**

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 1445 Mayberry Drive, 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. 010-234-21 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Pierce, seconded by Member George, 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 \$1,616,651, resulting in a total taxable value of \$3,237,083 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.

**23-087E**      **PARCEL NO. 027-520-01 – RALEYS FAMILY OF STORES – HEARING NO. 23-0090**

A Petition for Review of Assessed Valuation was received protesting the 2023-24 taxable valuation on land and improvements located at 2895 N Mccarran Boulevard, 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. 027-520-01 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Pierce, seconded by Member George, 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 \$4,952,259, resulting in a total taxable value of \$7,825,778 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.

**23-088E**      **ROLL CHANGE REQUEST – PERSONAL PROPERTY ACCOUNTS**

**DECREASE** – consideration of and action to approve or deny RCR No. 3 for Personal Property Accounts (RCR 3-1 THROUGH 3-32) based on incorrect assessments for fiscal years 2019/2020, 2020/2021, 2021/2022, and 2022/2023 due to clerical errors, reporting errors, business closures, and assets located outside of Washoe County.

<b>Assessor's Account No.</b>	<b>Property Owner</b>	<b>RCR No.</b>
2005562	CUSTOM CAKES BY KITCHEN LLC	3-1
2006268	CARSON TAHOE MEDICAL GROUP	3-2
2117980	ENSEMBLE REAL ESTATE SOLUTIONS	3-3
2128157	AQUA BLUE POOL & SPAS	3-4
2128157	AQUA BLUE POOL & SPAS	3-5

2129002	TEAM MARTIAL ARTS ACADEMY	3-6
2129002	TEAM MARTIAL ARTS ACADEMY	3-7
2129002	TEAM MARTIAL ARTS ACADEMY	3-8
2129002	TEAM MARTIAL ARTS ACADEMY	3-9
2129086	NVPROTECH	3-10
2169364	RENO ORTHOPAEDIC CLINIC	3-11
2401097	GRANITE DIRECT	3-12
2460191	BENKA CONSTRUCTION	3-13
2960000	LAN DALE COMPANY	3-14
2960035	THE CHARLES W KETTERING REVOCABLE	3-15
2960048	BRIERLY FAMILY TRUST	3-16
2960049	ATLANTIC AVIATION SERVICES	3-17
2960067	GARRETT AVIATION	3-18
2960074	CORDOVA COMMERCIAL PROPERTY LLC	3-19
2960076	ELLIOTT, BILL	3-20
2960080	CORDOVA COMMERCIAL PROPERTY LLC	3-21
2960083	MFG HOUSING SALES & CONSTRUCTION	3-22
2960086	RESC LLC	3-23
2960101	REDICK FAMILY TRUST	3-24
2960102	MICHAEL J HOKE	3-25
2960106	REDICK FAMILY TRUST	3-26
2960110	REDICK FAMILY TRUST	3-27
2960118	SHIBATA PATRICK & LESLIE	3-28
2960124	HANGAR MA3	3-29
2960152	TRACY KNIGHT	3-30
2960180	BRIGHT HOLLAND CORP	3-31
5101525	JIMMY G MORRIS	3-32

There was no response to the call for public comment.

On motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered to approve the recommendation of the Assessor's Office to decrease the values for RCR No. 3-1 through 3-32. With those adjustments, it was found that the subject personal property is valued correctly, and the total taxable value does not exceed full cash value.

**23-089E      BOARD MEMBER COMMENTS**

There were no Board member comments.

**22-090E      PUBLIC COMMENT**

There was no response to the call for public comment.

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**9:09 a.m.**      There being no further hearings or business to come before the Board, with no objection the meeting was adjourned.

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**EUGENIA LARMORE**, Chair  
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by  
Doni Blackburn, Deputy County Clerk*