

LYON COUNTY BOARD OF EQUALIZATION

The Lyon County Board of Equalization met this day, Thursday, February 23, 2023 at 9:00 a.m. in the LYON COUNTY ADMINISTRATIVE COMPLEX, 27 S. MAIN STREET, YERINGTON, NV 89447.

1. Call to Order

Chairman Mike Glass called the meeting to order at 9:10 a.m.

2. Pledge of Allegiance

3. Roll Call: Determination of a Quorum

Present: Mike Glass, Bruce Bartolowits, Elmer Bull and Wendy Fagundes

Absent: Leandra Carr

Staff present: District Attorney Steve Rye, Assessor Troy Villines, Appraiser's Kelly Wilson, Mike Perumean, Eric Ow-Wing

4. Public Participation

There was none.

5. Withdrawals: Petitions withdrawn after posting of agenda

There was none.

6. For Possible Action: Review and adoption of agenda

Chairman Mike Glass moved to adopt the agenda as written.

Bruce Bartolowits seconded.

Motion passed 4-0.

7. Administration of the Oath

Clerk Treasurer Staci Lindberg administered the Oath to those giving testimony today. Each of the participants raised their hand and confirmed the oath.

8. For Possible Action: Approve meeting minutes of February 23,2022

Elmer Bull moved to approve the February 23, 2022 minutes.

Bruce Bartolowits seconded.

Motion passed 4-0.

9. For Possible Action: Review regulations, law and authority with the District Attorney and Assessor.

Assessor Troy Villines explained the state statutes on the valuation of property under NRS 361.357 and NRS 361.333. There were no questions from the board. District Attorney Steve Rye clarified the process for appeals.

10. For Possible Action: Approve or Deny appeals of Property Tax Valuation as listed.

APN 016-252-05

Esly Carmona Trust

Appraiser Kelly Wilson stated the land was purchased in 2018 for \$698,000.00. Current taxed capped value is \$563,837.00. The parcel consists of a five acre lot and a 2664 square foot residence built in 1987. It has extra feature outbuildings valued at \$126,165.00.

Esly Carmona presented examples of the taxes of several of her neighbors being lower than her property and they are newer and larger and some have more outbuildings. She stated that home values have also dropped. Her home is 36 years old and needs many repairs. She stated her neighbor's values are lower and their taxes are lower and she thinks Lyon County is valuing her home using Dayton and Carson City values.

Chairman Mike Glass questioned what Ms. Carmona thinks the property is actually worth, she stated it was worth \$396,500.00 when purchased but is worth \$275,000.00 currently per her calculations.

Appraiser Kelly Wilson stated they do not use Dayton or Carson values. From 1/2021-6/2022 there were two comparable sales in her neighborhood for \$560,000.00 & \$585,000.00 and neither of these have outbuildings. The prices Ms. Carmona is looking at did not include the garage which was built after valuation. Kelly explained the valuation of the property and clarified the depreciation method. Kelly also explained that the neighbors have made improvements to their properties that were not included in the valuation and these will need to be re-assessed. Troy Villines stated statute allows them to use aerial maps to discover new outbuildings. She also stated there are different rates for public water vs well water.

Ms. Carmona stated she is not understanding all the explanations by Kelly Wilson. Her main concern is that her property is assessed at a higher value than her neighbors. The assessor's office states that recent sales indicate that their value still does not exceed market value.

District Attorney Steve Rye clarified that the Board of Equalization's job is to determine if the taxable value is correct or does it exceed that. Taxable value and taxes are not the same thing. The legislature sets the taxes. Neighbors paying more or less taxes is not something the Board of Equalization can determine.

Assessor Troy Villines stated that the question is if property was properly assessed per NRS 361.227. He stated that Ms. Carmona denied their request to let an appraiser come onto her property. The tax cap cannot be lowered because that is an actual law.

Kelly Wilson gave some examples of older homes in the neighborhood and the prices they sold for and they did not have outbuildings. If outbuilding value is added to these properties the values would be \$646,000.00 & \$680,000.00.

Chairman Mike Glass questioned differences in the quality classes of surrounding properties. Kelly stated they don't change the original quality classes of previous appraisers. Mike stated this is something that should be looked into. Bruce Bartolowits stated that the quality class is the material used in original construction and there is a formula that is used to determine this. Elmer wanted to clarify that the quality class on the property in question was assigned in 1987 and this will not change. Mike stated it would affect the value but not the taxation. They agreed that an appraiser will come out and re-evaluate property.

Bruce Bartolowits made a motion to uphold the Assessor's value. Wendy Fagundes seconded and the Motion passed 4-0.

APN 018-454-10 Enterprise One Inc.

Appraiser Mike Perumean stated the land was purchased in 2019 for \$11,000. Current taxed capped value is \$10,806. Mike stated that three comparable lots with similar size, zoning and land use codes recently sold for \$26,000, \$18,500.00 & \$22,000.00. All properties have paved access and power or power very near. The current valuation profile is conservatively low and property values in the area have been increasing. The sales indicate the assessed value does not exceed market value.

Appellant is not present.

Chairman Mike Glass made a motion to deny the petitioner's evaluation. Bruce Bartolowits seconded. Motion passed 4-0.

APN 015-061-10 Enterprise One Inc.

Appraiser Mike Perumean stated the land was purchased in 2022 for \$14,000 which included parcel 015-061-09. Current taxed capped value is \$18,258.

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Chairman Mike Glass questioned if both of these properties can be combined since they are owned by the same company. District Attorney Steve Rye stated the can but the properties need to be voted on separately.

Both of these properties have neighboring property sales at \$43,000.00 \$40,000.00 & \$55,000.00. The lots are similar in size, zoning and land use code. Subject has graded dirt access with power, others dirt/graded, one with power two without. Current valuation profile is correct/low, comparable sales are within state ratio tolerances or low and property values in the area have been increasing. Sales indicate appraised value does not exceed market value. The property was also inherited which might be part of the reason they got it so cheap.

Bruce Bartolowits made a motion on APN 015-061-09 to uphold the assessment. Wendy Fagundes seconded. Motion passed 4-0.

Bruce Bartolowits made a motion on APN 015-061-10 to uphold the assessment. Elmer Bull seconded. Motion passed 4-0.

APN 021-461-05 Texas Land & Cattle Corp.

Appraiser Eric Ow-Wing stated this property is located very far out of the city and the parcel has a land use code of 150 (vacant industrial) and a zoning code of I (industrial) and the parcel is vacant. A parcel next to the property sold 1/2022 for \$36,000.00. The parcel has been valued the same for the last ten years. Sales in the general vicinity sold for higher price per square foot.

Petitioner did not show any evidence to support a reduction in value.

Wendy Fagundes made a motion to uphold the value established the assessor. Bruce Bartolowits seconded. Motion passed 4-0.

APN 029-442-01 Fort Apache Homes Inc.

Appraiser Eric Ow-Wing stated this is a 6.21 acre parcel at the corner of Dayton Valley Rd and Lake Blvd. It has a land use code of 140 (Vacant Commercial) and a zoning code of MULTI (NR1, C1, NR2). This parcel is vacant. Comparable sales in county are higher and this property has not changed value in ten years. Evidence seems to indicate the subject parcel should be valued higher and there is no evidence to show a reduction in value is necessary.

Petitioner did not show any evidence to support a reduction in value.

Chairman Mike Glass pointed out there are other properties in that area and their sales prices are quite a bit higher than the property in question. He asked if there are very many calls from other residents about their land values. Eric stated there are not.

Wendy Fagundes made a motion to uphold the value established the assessor.
Bruce Bartolowits seconded.
Motion passed 4-0.

11. For Possible Action: Approve correction of errors and adjustment of value changes for various parcels as listed.

Corrections/Stipulations

<u>APN</u>	<u>ORIGINAL VALUE</u>	<u>ADJUSTED VALUE</u>
012-361-40	3,553,600.00	80,000.00
012-471-01	48,000.00	28,000.00

Appraiser Kelley Wilson stated that the first one is a correction, there was a typo on 012-361-40 which resulted in an incorrect value of \$3,553,600.00 instead of \$80,000.00 and she is asking for permission to correct this.

She is requesting permission to correct parcel 012-471-01 from \$48,000.00 to \$28,000.00. The land owner called to explain they don't have power and the topographic area is worse than the assessor's office thought it was.

Elmer Bull made a motion to approve the adjustment as presented. Chairman Mike Glass seconded. Motion passed 4-0.

12. Chair & Board Member Comments

There were none

13. Public Participation

There was none.

14. Adjourn

Meeting adjourned at 10:43

MICHAEL GLASS, CHAIRMAN

ATTEST:

STACI LINDBERG, LYON COUNTY CLERK/TREASURER