

**BOARD MEMBERS**

Daren McDonald, Chair  
James Ainsworth, Vice-Chair  
Eugenia Bonnenfant  
Rost Olsen  
Michael Gratz

**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. 9<sup>TH</sup> STREET, BUILDING A, RENO, NEVADA**

**FEBRUARY 28, 2025  
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](mailto:clerkboard@washoecounty.gov). The Board will make reasonable efforts to send all comments received by 4:00pm on February 27, 2025 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. Petitioners will be allowed 20 minutes to present their appeal to the Board. The Assessor will be allowed 20 minutes to present their response to the appeal. Petitioners will be allowed an additional 10 minutes for rebuttal to the Assessor's presentation. 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. 9<sup>th</sup> Street, Building A, Reno, Nevada) and has been electronically posted at [https://www.washoecounty.gov/clerks/brm/board\\_committees/boe/index.php](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. 9<sup>th</sup> Street, Bldg. A, 1<sup>st</sup> Floor, Reno Nevada), by contacting Evonne Strickland at phone (775) 784-7275 or email [estrickland@washoecounty.gov](mailto:estrickland@washoecounty.gov), or on the Board of Equalization's website at [https://www.washoecounty.gov/clerks/brm/board\\_committees/boe/index.php](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. STIPULATION – PROPERTY TAX EXEMPTION (FOR POSSIBLE ACTION)**

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

<b>ASSESSOR'S PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
025-401-21	MARVEL WAY APARTMENTS II LP	25-0044E24

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

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

<b>ASSESSOR'S PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
084-110-31	TURQUOISE NEVADA LLC	25-0075
084-110-35	TURQUOISE NEVADA LLC	25-0076
016-370-11	GRACE, JOEL & AMY	25-0086R24
016-370-11	GRACE, JOEL & AMY	25-0086

**10. VACANT LAND REAL PROPERTY APPEAL (FOR POSSIBLE ACTION)**

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

<b>ASSESSOR'S PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
020-051-07	GATOR KIETZKE 2 LLC	25-0074

**11. SINGLE FAMILY RESIDENTIAL REAL PROPERTY APPEALS (FOR POSSIBLE ACTION)**

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

<b>ASSESSOR'S PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
086-161-20	BUSI, CHARLES R & JANET M	25-0014R24
086-161-20	BUSI, CHARLES R & JANET M	25-0014

**12. MULTI-FAMILY RESIDENTIAL REAL PROPERTY APPEALS (FOR POSSIBLE ACTION)**

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

<b>ASSESSOR'S PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
025-491-15	SYUFY ENTERPRISES	25-0085R24
025-491-15	SYUFY ENTERPRISES	25-0085
014-135-24	RMP VESTA LLC	25-0084R24
014-135-24	RMP VESTA LLC	25-0084

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

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

<b>ASSESSOR'S PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
039-051-08	WAL-MART STORES INC # 3254	25-0095
024-055-52	SAMS REAL ESTATE BUSINESS TRUST	25-0093
024-055-53	WAL-MART REAL ESTATE BUSINESS TRUST	25-0094
086-380-32	WAL-MART REAL ESTATE BUSINESS TRUST	25-0096
510-381-07	WAL-MART REAL ESTATE BUSINESS TRUST	25-0097

**14. COMMERCIAL & RESIDENTIAL MIXED USE REAL PROPERTY APPEAL (FOR POSSIBLE ACTION)**

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

<b>ASSESSOR'S PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
037-380-02	LANDCAP SPARKS IV LLC	25-0087A
037-381-01	LANDCAP SPARKS IV LLC	25-0087B
037-381-02	LANDCAP SPARKS IV LLC	25-0087C
037-381-03	LANDCAP SPARKS IV LLC	25-0087D
037-381-04	LANDCAP SPARKS IV LLC	25-0087E
037-381-05	LANDCAP SPARKS IV LLC	25-0087F
037-381-06	LANDCAP SPARKS IV LLC	25-0087G
037-381-07	LANDCAP SPARKS IV LLC	25-0087H
037-382-01	LANDCAP SPARKS IV LLC	25-0087I
037-382-02	LANDCAP SPARKS IV LLC	25-0087J
037-382-03	LANDCAP SPARKS IV LLC	25-0087K
037-382-04	LANDCAP SPARKS IV LLC	25-0087L
037-382-05	LANDCAP SPARKS IV LLC	25-0087M
037-382-06	LANDCAP SPARKS IV LLC	25-0087N
037-382-07	LANDCAP SPARKS IV LLC	25-0087O
037-382-08	LANDCAP SPARKS IV LLC	25-0087P
037-383-01	LANDCAP SPARKS IV LLC	25-0087Q
037-383-02	LANDCAP SPARKS IV LLC	25-0087R
037-383-03	LANDCAP SPARKS IV LLC	25-0087S
037-383-04	LANDCAP SPARKS IV LLC	25-0087T
037-383-05	LANDCAP SPARKS IV LLC	25-0087U
037-383-06	LANDCAP SPARKS IV LLC	25-0087V
037-383-07	LANDCAP SPARKS IV LLC	25-0087W
037-383-08	LANDCAP SPARKS IV LLC	25-0087X
037-383-09	LANDCAP SPARKS IV LLC	25-0087Y

**15. REHEAR APPEALS FROM 2/10/2025 AGENDA (FOR POSSIBLE ACTION)**

Petitions for Review of Assessed Valuation on the following parcels, which were originally heard by this Board on February 10, 2025, will be reheard by the Board based on additional petitioner evidence the Board did not receive to consider:

<b><u>ASSESSOR'S PARCEL NO.</u></b>	<b><u>PETITIONER</u></b>	<b><u>HEARING NO.</u></b>
510-083-03	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088A
510-083-04	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088B
510-083-08	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088C
510-083-09	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088D
510-481-04	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088E
510-481-08	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088F
510-482-01	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088G
510-482-02	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088H
510-482-07	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088I
510-483-01	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088J
510-483-02	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088K

**16. REHEAR APPEALS FROM 2/12/2025 AGENDA (FOR POSSIBLE ACTION)**

Petitions for Review of Assessed Valuation on the following parcels, which were originally heard by this Board on February 12, 2025, will be reheard by the Board based on additional petitioner evidence the Board did not receive to consider:

<b><u>ASSESSOR'S PARCEL NO.</u></b>	<b><u>PETITIONER</u></b>	<b><u>HEARING NO.</u></b>
025-021-20	SMITHRIDGE PROPERTY LLC	25-0027
163-073-04	BP CAPITAL I LLC	25-0028

**17. ROLL CHANGE REQUEST - INCREASE (FOR POSSIBLE ACTION)**

**INCREASE** – Consideration of and action to approve or deny a Roll Change Request (RCR) for the following parcel based on escaping taxation due to the improvements not being on the 2023/2024 assessment roll:

<b><u>ASSESSOR'S PARCEL NO.</u></b>	<b><u>PROPERTY OWNER</u></b>	<b><u>RCR NO.</u></b>
050-422-18	TURLEY, ASHLEY & BRADFORD et al	3843F23

**18. ROLL CHANGE REQUEST - DECREASE (FOR POSSIBLE ACTION)**

**DECREASE** – Consideration of and action to approve or deny Roll Change Request (RCR) number 1-1 for the following parcel based on an overassessment of the improvement value and new construction value added to the assessment roll for the 2024/2025 assessment year:

<u>ASSESSOR’S PARCEL NO.</u>	<u>PROPERTY OWNER</u>	<u>RCR NO.</u>
050-422-18	TURLEY, ASHLEY & BRADFORD et al	1-1

**19. BOARD MEMBER COMMENTS** (non-action item)  
This item is limited to announcements or topics/issues proposed for future agendas.

**20. 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.

**21. ADJOURNMENT** (non-action item)