MINUTES OF THE CHURCHILL COUNTY BOARD OF EQUALIZATION

155 N. Taylor St., Fallon, NV 89406
February 27, 2024

Call to Order:

The regular meeting of the County Board of Equalization was called to order at 10:01 AM on February 27, 2024.

PRESENT:	Member Robert Getto, Jr., Chairman Member Tom Riggins, Vice-Chairman Member Josh Berney Member Alan Kalt Member Wyatt Getto Alternate Member Rachelle Lunger Assessor Denise Felton Property Appraiser Willow Timbrel Property Appraiser Raeghan Tucker Property Appraiser Trainee Amanda Minnitte Civil Deputy District Attorney Jeff Weed Deputy Clerk to the Board Pamela D. Moore Deputy Clerk Julianne Ikonen
ABSENT:	Clerk/Treasurer Linda Rothery

Pledge of Allegiance:

The Pledge of Allegiance was recited by the board and public.

Public Comment:

Chairman Getto asked if there was any public comment but there was none.

Verification of posting of the Agenda:

Member Alan Kalt made a motion to approve the Agenda as submitted. Member Josh Berney seconded the motion, which carried by unanimous vote.

Consideration and possible action re: Approval of Agenda as submitted or revised:

Member Alan Kalt made a motion to approve the Agenda as submitted. Member Josh Berney seconded the motion, which carried by unanimous vote.

Consideration and possible action re: Approval of Minutes of the meeting held on:

A- February 22, 2023.
The Minutes of the meeting held on February 22, 2023 are presented for the board's consideration and approval.
FISCAL IMPACT: N/A
EXPLANATION OF IMPACT: N/A

FUNDING SOURCE: N/A
ACTION REQUESTED: Accept

Member Tom Riggins made a motion to approve the Minutes of the meeting held on February 22, 2023 as presented. Member Alan Kalt seconded the motion, which carried by unanimous vote.

B- January 26, 2024 Training Workshop.
The Minutes of the training workshop held on January 26, 2024 are presented for the board's consideration and approval.
FISCAL IMPACT: N/A
EXPLANATION OF IMPACT: N/A
FUNDING SOURCE: N/A
ACTION REQUESTED: Accept

Member Tom Riggins made a motion to approve the Minutes of the training workshop held on January 26, 2024 as presented. Member Alan Kalt seconded the motion, which carried by unanimous vote.

Consent Agenda:

A- The following cases are placed on the Consent Agenda because the County Board has been informed that the parties involved have reached a Stipulated resolution. The County Board may approve the Stipulation or reject the Stipulation and hear evidence on the case(s). Cases may be pulled from the Agenda and placed on the Consent Agenda after posting if the matter is resolved after posting but prior to the hearing:

DATE/TIME	CASE NO.	PETITIONER	RESPONDENT
Feb. 27, 2024 @ 10:00 AM	**02-2024**	**Amentum, aka DynCorp International, LLC**	**CHURCHILL COUNTY**

APPEAL OF FY232-24 UNSECURED ROLL

Case Number 02-2024 is Assessor's Unsecured Account Number PI004317. The petitioner is a contractor who performs aircraft maintenance at NAS Fallon. The subject property consists of real property possessory interest, assessed per NRS 361.157 and personal property possessory interest, assessed per NRS 361.159. The values appealed are on the unsecured tax roll for the tax year 2023-2024.

I respectfully submit the following exhibits into evidence:

- Exhibit A – Churchill County Notice of Hearing Date & Deadlines
- Exhibit B – Churchill County Affidavit of Mailing of Notice of Hearing Date & Deadlines
- Exhibit C – Stipulated Agreement and Order of the Board
- Exhibit D - Assessor's Packet
- Exhibit E – Agenda

(A – Display CBE 1 – Petition Page 1) The petitioner is a contractor who performs aircraft maintenance at NAS Fallon. The subject property consists of real property possessory interest, assessed per NRS 361.157 and personal property possessory interest, assessed per NRS 361.159.

According to the Petition for Review, the petitioner feels the Assessor's taxable value exceeds property's full cash value.

(B – Display CBE 18 – Land Sales)
The land value is comprised of the square footage of the occupied buildings and the associated parking spaces totaling 3.953 acres. All land sales used to value the subject are in Churchill County and reflect the local market conditions of commercial properties outside the City of Fallon. The median sale price per square foot is $.71, and the average square foot price is $.78. The subject is valued at $.60 per square foot. Previously, the land value was included in the improvement total. We now have land costing in our software application for the unsecured roll and the value is listed separately in 2023-2024.

(C – Display CBE 23 – Cost Approach)
The subject buildings were historically cost as C Class, 1 Quality, concrete block, low-cost brick, tilt-up, light roof structure since physical inspection is not permitted. Mr. Demarest informed our office that the hangers used by Amentum were S Class buildings, which Marshall & Swift describes as a low-cost, steel frame, steel siding, light roof structure. We confirmed the construction type with the maintenance contractor at NAS Fallon, Defense Base Services, Inc. (formerly Chugach). After receiving the appeal, we discovered the twelve parking spaces for Building #42 -Hanger #4 were not added to the original 2023-2024 assessment. The net adjustment after adding the parking spaces and the class adjustment lowered the taxable improvement value.

(D – Display CBE 33 – Personal Property)
After receiving the appeal, we re-reviewed the submitted asset listing in detail and the life tables assigned to each asset. We are required to use the life tables designated by the Nevada Department of Taxation. The petitioner had more assets calculated as seven-year life items, while the assessor had more five-year, ten-year, and fifteen-year life items. The life table of multiple assets was corrected and the personal property value was recalculated, which resulted in a reduction of the personal property taxable value.

(E – Display CBE 13 – Assessor's Summation and Recommendation)
The amended values were sent to Mr. Demarest who informed us the petitioner accepted the adjustments. Therefore, it is the Assessor's recommendation that the board approve the Stipulated Agreement and authorize the Clerk Treasurer to refund Amentum $4,263.82 for the 2023-2024 fiscal year.
FISCAL IMPACT: As outlined.
EXPLANATION OF IMPACT: The values will be changed accordingly.
FUNDING SOURCE: Taxpayer.
ACTION REQUESTED: Accept

Denise Mondhink-Felton, Assessor, said Case Number 02-2024 is Assessor's Unsecured Account Number PI004317. The petitioner is a contractor who performs aircraft maintenance at NAS Fallon. The subject property consists of real property possessory interest, assessed per NRS 361.157 and personal property possessory interest, assessed per NRS 361.159. The values appealed are on the unsecured tax roll for the tax year 2023-2024.

I respectfully submit the following exhibits into evidence:

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Chairman Getto said, on this particular case, a Stipulation has already been reached, so you worked with them to come up with that resolution. Is this a good time for you to tell us what has transpired? Assessor Felton said since the Petitioner is not here to present their side, according to the Petition for Review, the petitioner feels the Assessor's taxable value exceeds property's full cash value.

(B – Display CBE 18 – Land Sales)
The land value is comprised of the square footage of the occupied buildings and the associated parking spaces totaling 3.953 acres. All land sales used to value the subject are in Churchill County and reflect the local market conditions of commercial properties outside the City of Fallon. The median sale price per square foot is $.71 and the average square foot price is $.78. The subject is valued at $.60 per square foot. Previously, the land value was included in the improvement total. We now have land costing in our software application for the unsecured roll and the value is listed separately in 2023-2024. That was part of the confusion.

(C – Display CBE 23 – Cost Approach)
The subject buildings were historically cost as C Class, 1 Quality, concrete block, low-cost brick, tilt-up, light roof structure since physical inspection is not permitted. Mr. Demarest informed our office that the hangers used by Amentum were S Class buildings, which Marshall & Swift describes as a low-cost, steel frame, steel siding, light roof structure. We confirmed the construction type with the maintenance contractor at NAS Fallon, Defense Base Services, Inc. (formerly Chugach). After receiving the appeal, we discovered the twelve parking spaces for Building #42 -Hanger #4 were not added to the original 2023-2024 assessment. The net adjustment after adding the parking spaces and the class adjustment lowered the taxable improvement value.

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multiple assets was corrected and the personal property value was recalculated, which resulted in a reduction of the personal property taxable value.

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The amended values were sent to Mr. Demarest who informed us the petitioner accepted the adjustments. Therefore, it is the Assessor's recommendation that the board approve the Stipulated Agreement and authorize the Clerk/Treasurer to refund Amentum $4,263.82 for the 2023-2024 Fiscal Year.

Chairman Getto asked if there was any public comment but there was none.

Member Kalt said, in this scenario where you are not able to go on site, how would you recommend to them to provide the data ahead of time, via through pictures or something that the Navy allows to prevent this from happening in the future? Assessor Felton said we get the information from Chris Lochman, who is the Property Asset Manager out there at the base. We have talked about expanding our spreadsheet to add more descriptions and then making sure that he verifies what those buildings are. We also send the list and the description to the taxpayer with the Declaration. In this case, it was a tax representative. I am not sure if he didn't know at the time. We asked for more information. There is an email in the packet from Amanda Minnitte, our Personal Property Appraiser, asking for more information. We just didn't receive it. Personal property is a little more subjective and it is a little harder to appraise because we can't always go out and we are dependent upon the taxpayer. We have talked about adding some more information into the Declarations that we send so that it is there for them to verify.

Civil Deputy District Attorney Jeff Weed said that we need to have the board declare if the submission of Exhibits A – E are admitted into evidence for purposes of this hearing.

Member Tom Riggins made a motion to accept and mark into evidence Exhibits A - E as stated, to approve the values outlined in the Stipulated Agreement and Order for a total taxable value of $2,546,702 and a total assessed value of $889,556, and to authorize the Clerk/Treasurer to issue a refund to the taxpayer in the sum of $4,263.82 for FY23-24. Member Wyatt Getto seconded the motion, which carried by unanimous vote.

Public Comment:

Chairman Getto asked if there was any public comment but there was none. He said this was a good tax year as far as communication from the taxpayers. It seems there were a lot of issues you were able to solve and discuss and work out or is it just a quiet year. Assessor Felton said it was quiet, for the most part. CVS did file an appeal. We went back through the file and we had a tax representative who actually understood Marshall & Swift, which was a first. We went through the building in detail with him and discovered that the angle where those front doors are was a little off from when the original Appraiser picked it up in 1999, so we made an adjustment there. They had taken down some fencing, so we took that off and he was happy with that. Other than that, it was pretty quiet. We typically get questions but nothing out of the ordinary. There were no further questions or comments.

Adjournment:

The meeting was adjourned at 10:15 AM.

APPROVED: Robert Getto

Robert M. Getto, Chairman

ATTEST:
Linda Rothery, Clerk/Treasurer

Pamela D. Moore

Pamela D. Moore, Deputy Clerk to the Board