

**AGENDA**  
**WHITE PINE COUNTY BOARD OF EQUALIZATION**

**BOARD MEMBERS**

Garey Harrison, Chairman  
Jolene Gardner  
Larry Dunton

**COUNTY CLERK**

Nichole Baldwin

**DISTRICT ATTORNEY**

Michael Wheable

**COUNTY ASSESSOR**

Burton Hilton

**Time**            **10:00 a.m.**  
**Date**            **Thursday, February 18, 2016**  
**Place**           **White Pine Aquatic Center, 1111 Veterans Blvd., Ely, NV**

NOTE: Items on agenda may be taken out of order; combined with other items; removed from the agenda; or moved to the agenda of another later 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.

NOTICE TO PERSONS WITH DISABILITIES: Members of the public who are disabled and require special assistance or accommodations at the Board of Equalization meeting are requested to notify the County Clerk's Office in writing at 801 Clark Street, Suite 4, Ely, NV 89301 or by calling 775-293-6509 at least two (2) days in advance of the meeting.

PUBLIC COMMENT: a period devoted to comments by the general public, if any, and discussion of those comments. No action may be taken upon a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken (N.R.S. 241.020(2)(c)(3)). Speakers are limited to three minutes per person. Persons may not allocate unused time to other speakers.

FORUM RESTRICTIONS AND ORDERLY CONDUCT OF BUSINESS: The Board of Equalization conducts the business of White Pine County and its citizens during its meetings. 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 of 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 unruly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

RESPONSES TO PUBLIC COMMENTS. The Board of Equalization can deliberate or take action only if a matter has been listed on the agenda properly posted prior to the meeting. During the public comment period, speakers may address matters listed or not listed on the published agenda. The Open Meeting Law does not expressly prohibit responses to public comments by the board. However, responses from the Board to unlisted public comment topics could become deliberation on a matter without notice to the public. On the advice of legal counsel 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 to 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."

**Materials and files for items on this agenda are maintained in the Clerk's Office located at 801 Clark Street, Suite 4, Ely, Nevada. Requests for copies of materials and files for items on this agenda may be made to: Nichole Baldwin, County Clerk, 775-293-6509, 801 Clark Street, Suite 4, Ely, NV 89301.**

- A.    Opening Remarks by the Chairman; introduction of Board Members**
  
- B.    Public Comment**

**C. Discussion/Possible Action will be taken on the following agenda items and appeals of property tax valuation:**

<b>CASE NO.</b>	<b>PETITIONER</b>	<b>PROPERTY TYPE</b>	<b>PARCEL NO.</b>	<b>RESPONDENT</b>
16-01	Georgia Bice DeKoker	Vacant Land	005-661-06	WPC Assessor

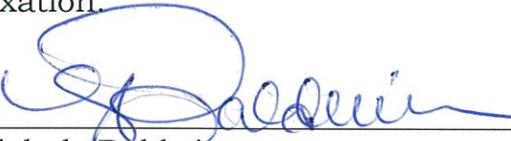
**D. Board members Comments: This item is limited to announcements of topics/issues proposed for future agendas.**

**E. Public Comment (see page 1 of agenda)**

**F. Adjournment**

Affidavit:

I, Nichole Baldwin, did on the 10th day of February, 2016 cause to be posted five (5) notices of the White Pine County Board of Equalization agenda in the County of White Pine, to-wit: in the County Courthouse, at the Public Safety Building, at the Ely Post Office, at Ely City Hall, and at the White Pine County Aquatic Center. Additional copies are on display and available at the front counter of the WPC Clerk's Office. Copies also sent via e-mail and regular mail to the Nevada Department of Taxation.

  
\_\_\_\_\_  
Nichole Baldwin  
White Pine County Clerk

# White Pine County Board of Equalization

**Georgia Dekoker**

724 104<sup>th</sup> North Street

APN: 005-661-06

Appeal Number: 16-01

**White Pine County Board of Equalization**  
**General Index**

APN: 005-661-06  
Hearing No: 16-01  
Hearing Date: Thursday, February 18, 2016

**Cover Letter**

**Petitioner's Evidence**

Petitioner's Appeal Form Exhibit A 2 pages

**Assessor's Evidence**

Written Analysis Exhibit B 2 pages

Parcel Photo Exhibit C

Parcel Map Exhibit D

Comparable Property Map Exhibit E

Parcel Information Exhibit F 4 pages

White Pine County Board of Equalization

PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply.

Please Print or Type:

Part A. PROPERTY OWNER/ PETITIONER INFORMATION (Agent's Information to be completed in Part H)

Name of Property Owner: Georgia Bice DeKoker. Name of Petitioner: Self. Title: N/A. Mailing Address: 3303 CR 427. City: TYLER. State: TX. Zip Code: 75704. Daytime Phone: (903) 533-0470. Alternate Phone: (903) 330-7960. Fax Number: (903) 533-0470. Email Address: g.b.dekoker@gmail.com. Stamped: FILED JAN 19 PM 4:28 BY MICHELLE COUNTY CLERK DEPUTY

REQUIRE D

Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

- Sole Proprietorship (checked), Trust, Corporation, Limited Liability Company (LLC), General or Limited Partnership, Government or Governmental Agency, Other, please describe:

The organization described above was formed under the laws of the State of

The organization described above is a non-profit organization. Yes No

Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: Additional information may be necessary.

- Self (checked), Trustee of Trust, Employee of Property Owner, Co-owner, partner, managing member, Officer of Company, Employee or Officer of Management Company, Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property, Other, please describe:

RECEIVED JAN 19 2016

BY: SH

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

Address: 724 104th. Street/Road: NORTH Street. City: Ely. County: White Pine Co.

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from assessment notice or tax bill:

Assessor's Parcel Number (APN): 005-667-06. Account Number:

3. Does this appeal involve multiple parcels? Yes No List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels: Multiple parcel list is attached.

4. Check Property Use Type:

- Vacant Land (checked), Residential Property, Multi-Family Residential Property, Possessory Interest in Real or Personal property, Mobile Home, Commercial Property, Agricultural Property, Mining Property, Industrial Property, Personal Property

5. Check Year and Roll Type of Assessment being appealed:

2016-2017 Secured Roll (checked), 2015-2016 Unsecured Roll, 2015-2016 Supplemental Roll

Part E. VALUE OF PROPERTY

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.

Table with 3 columns: Property Type, Assessor's Taxable Value, Owner's Opinion of Value. Rows include Land, Buildings, Personal Property, Possessory Interest in real property, Exempt Value, Total. Handwritten values: \$4,463, N/A, N/A, N/A, N/A, \$4,463. Opinion: Based Will Add later, \$207 is a fair value.

**Part F. TYPE OF APPEAL**

Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

- NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed, and I have attached the proof showing the owner, location, description and the taxable value of the undervalued property.
- NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.
- NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

NOTE: Will review these items in "Part G" may make other observations

**Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW, OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED).**

My relators have indicated "No Interest" in this property over the last 10 years. Reducing asking price by \$3,000. 36% Real Estate Agent Fees. (More facts to come)

**VERIFICATION**

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part H below is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part H

Signature: Georgia B. De Koker Title: Owner  
 Print Name of Signatory: Georgia B. De Koker Date: 1/15/16

**Part H. AUTHORIZATION OF AGENT** Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the County Board.

I hereby authorize the agent whose name and contact information appears below to file a petition to the County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

**Authorized Agent Contact Information:**

NAME OF AUTHORIZED AGENT:			TITLE:		
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE ( )	ALTERNATE PHONE ( )	FAX NUMBER ( )

Authorized Agent must check each applicable statement and sign below.

- I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.
- I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and the limitations contained in the Agent Authorization Form to be separately submitted.

Authorized Agent Signature: \_\_\_\_\_ Title: \_\_\_\_\_  
 Print Name of Signatory: \_\_\_\_\_ Date: \_\_\_\_\_

I hereby withdraw my appeal to the County Board of Equalization.

Signature of Owner or Authorized Agent/Attorney: \_\_\_\_\_ Date: \_\_\_\_\_

Georgia B. DeKokor  
3303 CR 427  
TYLER, TX 75704-6105

RECEIVED

BY: BH

White Pine County Courthouse  
297 East 11th Street, Suite 3  
Ely, NV 89301

TYLER TX ME  
JAN 15 2016  
USPS - 75702



89301230203

USPS - 75702

TYLER TX ME  
JAN 15 2016  
USPS - 75702

# White Pine County Board of Equalization

## Assessor's Recommendation

### 2016-17

Owner: Georgia Dekoker

APN: 005-661-06

#### Property Description:

The subject property is located at 724 104<sup>th</sup> Street North, which is located approximately 2.5 miles north east of Ely. The legal description is Lot 6, Block "A" Sweetwater Estates. The parcel is zoned R-1-75 (Single Family Residential, minimum lot of 7,500) and the land use code is 120 (Vacant-Single Family Residential).

#### Comparable Sales Data

There are no comparable vacant land sales in the rest of the Sweetwater (aka Aspen Heights), as all of the other lots in the subdivision have single family residences built on them.

#### Subject Property 005-661-06

Tax Year	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11
Taxable Value	12,751	591	591	149	243	15,000	15,000

Lot size and Taxable Value of Subject Property and properties in the area (which are highlighted on enclosed map)

Parcel #	005-661-06	005-661-05	005-661-01	005-664-01	005-664-11	005-663-15
Lot Size	7,970	7,916	8,498	9,005	7,509	7,502
Taxable Value	12,751	12,666	13,597	14,409	12,014	12,002

**Assessor's Valuation, Analysis, and Recommendation:**

The land value of the property has historically been valued at the same rate per square foot as the other properties in the sub-division, which is \$1.60 per square foot. The value of the land in the Sweetwater Estates (aka Aspen Heights) was valued at \$1.80 per square foot in the previous year and was lowered to \$1.60 per square foot to take into account the location next to the industrial park.

In the tax year 2012-13 to 2015-16 the value of the land for the subject property was substantially lower (only 4.5% of the other properties land values), than what other properties in the sub-division were assessed at, with no corresponding documentation as to why. The increase in the valuation for the 2016-17 tax year values the vacant land at the same rate per square foot, as all of the other properties in the sub-division, which the Assessor's Office feels is an appropriate valuation.

The Assessor's Office recommends no change be made to the Taxable Valuation of \$12,751 and Assessed Valuation of \$4,463 for the subject property.



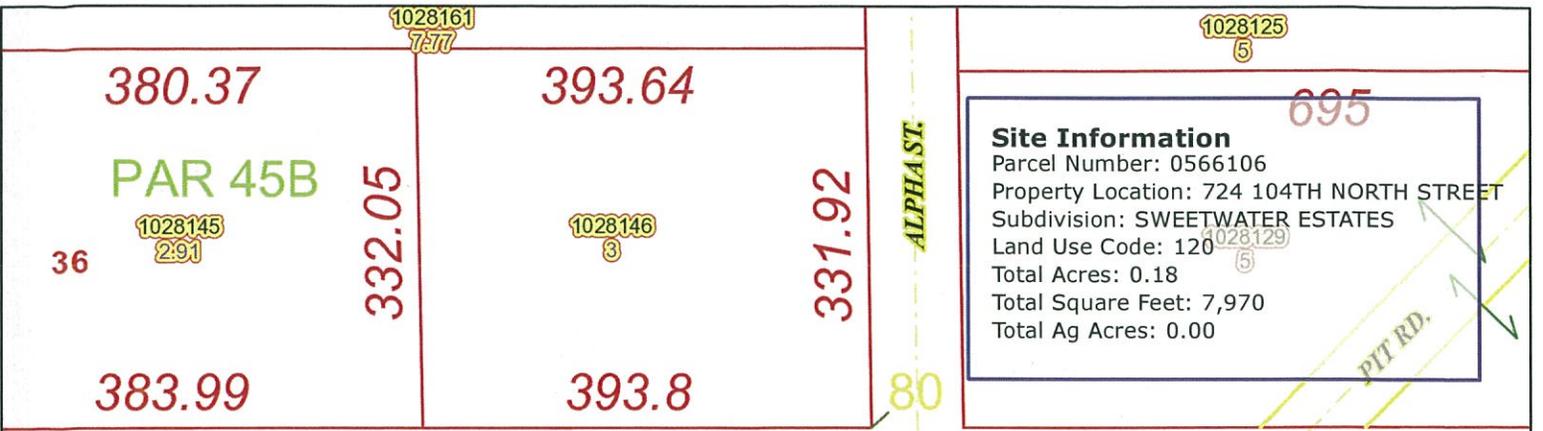
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Burton Hilton  
White Pine County Assessor

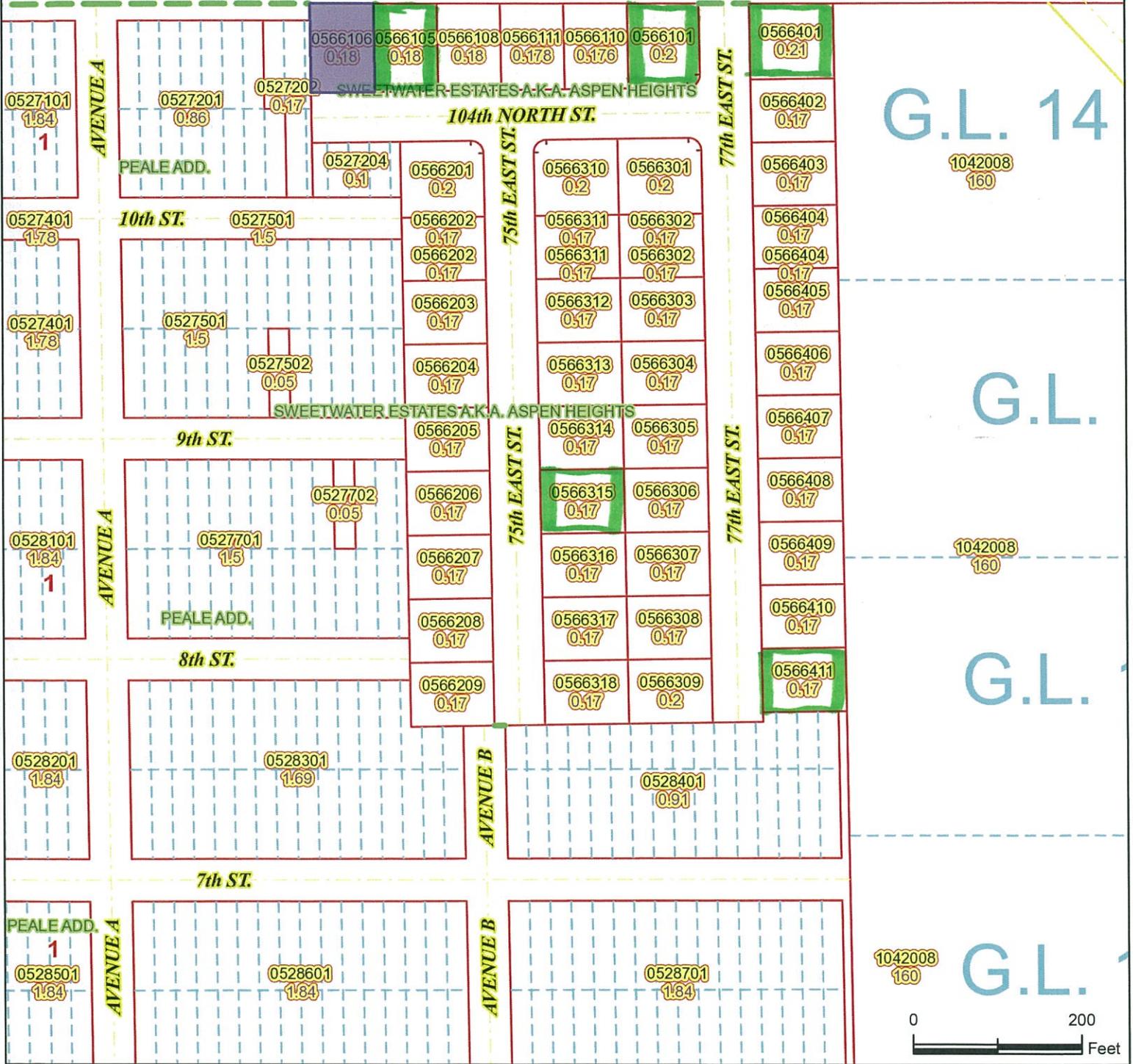


EXHIBIT "C"





S. INDUSTRIAL WAY



G.L. 14  
 1042008 160  
 G.L.  
 1042008 160  
 G.L.  
 1042008 160  
 G.L.



Parcel Number 005-661-06

Last Updated 10/20/15 By CHERYL

Ownership (F6=All Owners F7=Documents F8=Correspondence History)

Legal Owner..... DEKOKER, GEORGIA Force Assmt Notice....

Assessed Owner..... DEKOKER, GEORGIA Force Ag Message...

Mail Address..... 3303 CR 427 Force Label.....

City, State..... TYLER, TX Zip... 75704 Force Card/Aff (C/A)..

Vesting Doc #, Date. Yr,Bk,Pg 03 365 336 Corr Rq'd

Map Document #s..... Description (F11=Additional Locations)

# Dir Street or Other Description Unit #(s)

Property Location... 724 104TH NORTH STREET

Subdivision..... SWEETWATER ESTATES Block... A Lot... 6

Town..... Parcel Map ID.. Confidential..

Property Name.....

Remarks.....

Parcel # Containing Descriptive/Document Data.... Land Use: 120

Size

Total Acres... .180 Square Feet.... 7,970

Ag Acres..... .000 W/R Acres..... .000

F3=Save & Exit F5=Addr Hist F10=Othr Func F12=Cancel F14=Imprv/Apprsl Data

F15=Legal Description F16=Misc Notes F17=Factoring History F20=Tax Years

F21=Personal Property F22=Ag Land F23=Exemptions F24=Livestock Counts

EXHIBIT "F"

Parcel Number 005-661-06 Owner DEKOKER, GEORGIA

ASU100E

Location 724 104TH NORTH STREET

Town

Do not use for ANY type of legal documents.

Sect./ Twn/ Rng

Legal Description

Lot Blk

Acres

LOT 6, BLOCK "A" SWEETWATER ESTATES

Page 1 of 1 F4=Insert Line Pg Fwd/Back Bottom  
 F3=Save & Exit F10=Other Functions F12=Cancel F13=Ownership/Description  
 F14=Imprv/Appraisal Data F16=Misc Notes F17=Factoring History F20=Tax Years  
 F21=Personal Property F22=Ag Land F23=Exemptions F24=Livestock Counts

EXHIBIT "F"

Parcel Number 005-661-06 Owner DEKOKER, GEORGIA ASU100G

Location 724 104TH NORTH STREET Town

Tax Year Data (F2=Shift Activ Col F5=Taxable Values F6=View 2 F8=Hist)

Assessed Values	2017-18	2016-17	2015-16	2014-15
Land	4,463	4,463	207	207
Improvements	0	0	0	0
Pers Prop (F21)	0	0	0	0
Ag Lands (F22)	0	0	0	0
Exemptions (F23)	0	0	0	0
Net Assessed Value	4,463	4,463	207	207
Increased (New) Values				
Land	0	4,256	0	0
Improvements	0	0	0	0
Personal Property	0	0	0	0
District	5.0	5.0	5.0	5.0
Tax Rate & Cap %			3.6600 3.2	3.6600 8.0
Exempt Code	01	01	01	01
Exemption NRS # (F4)				
Summary Parcel #				
Tax Service Code				
Land Use Code (F4)	120	120	120	120

F3=Save & Exit F10=Other Func F11=Earlier Yrs F12=Cancel F13=Ownership/Desc  
 F14=Imprv/Appraisal Data F15=Legal Descrip F16=Notes F17=Factoring Hist  
 F21=Personal Property F22=Ag Land F23=Exemptions F24=Livestock Counts

EXHIBIT "F"

Parcel Number 005-661-06 Owner DEKOKER, GEORGIA ASU100G  
 Location 724 104TH NORTH STREET Town  
 Tax Year Data (F5=Show Assessed Values F6=View 2 F8=Hist.)

Taxable Values	2013-14	2012-13	2011-12	2010-11
Land	149	243	15,000	15,000
Improvements	0	0	0	0
Pers Prop (F21)	0	0	0	0
Ag Lands (F22)	0	0	0	0
Exemptions (F23)	0	0	0	0
Net Taxable Value	149	243	15,000	15,000
Increased (New) Values				
Land	0	0	0	0
Improvements	0	0	0	0
Personal Property	0	0	0	0
District	5.0	5.0	5.0	5.0
Tax Rate & Cap %	3.6600 8.0	3.6600 8.0	3.6600 8.0	3.6600 8.0
Exempt Code	01	01	01	01
Exemption NRS #				
Summary Parcel #				
Tax Service Code				
Land Use Code	120	120	120	120

F3=Save & Exit F10=Other Func F11=Earlier Yrs F12=Cancel F13=Ownershp/Desc  
 F14=Imprv/Appraisal Data F15=Legal Descrip F16=Notes F17=Factoring Hist  
 F21=Personal Property F22=Ag Land F23=Exemptions F24=Livestock Counts

EXHIBIT "F"