

**Bruce Bartolowits**

**From:** Terry Rubald  
**Sent:** Tuesday, June 16, 2009 9:18 AM  
**To:** Bruce Bartolowits; Doug Bixby  
**Subject:** special study  
**Attachments:** Tr 4-27-09 pp 170-172 re abstraction-condo method.pdf

Hi,

I would like DOAS to perform a special study that can serve as either a stand-alone document or as an attachment to the work practices component of the ratio study. The topics would be:

- 1.) Land valuation for condominiums - what do the various assessors do now, and precisely how do they do it?
- 2.) How is abstraction performed in the counties - precisely, step by step?
- 3.) What, if any, view classification is performed and how precisely is the quality of the view determined? How does the result affect value?  
---- with examples for each of the above.

Let's meet to discuss how to design this study, with an eye toward putting such a document in the record of an appeal, possibly to get it to the courts, the SBE, and the NTC, and to write definitive regulations on these topics. See Fulstone comments attached.

How about next Monday or Tuesday? Let me know which day and time are best for you.

Thanks  
T.

Terry E. Rubald  
Chief, Division of Assessment Standards  
Department of Taxation  
1550 College Parkway  
Carson City, Nevada 89706  
(775) 684-2095  
Fax: 775-684-2020