

**BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA**

THURSDAY

9:00 AM

JANUARY 31, 2006

PRESENT:

**William Brush, Chairman**  
**Charles Woodland, Vice Chairman**  
**Rex Williams, Member**  
**Diana Pichotta, Member**  
**Benjamin Green, Member**

**Amy Harvey, County Clerk**  
**Peter Simeoni, Deputy District Attorney**  
**Steve Sparks, Administrative Chairman**

The Board convened in the Washoe County Administration Complex, Registrar of Voters Training Center, Building A, Room 135, 1001 E. 9<sup>th</sup> Street, Reno, Nevada. Administrative Chairman Sparks called the meeting to order, the Clerk called the roll and the Board conducted the following business:

**ROLL CALL**

Gary Schmidt, Board of Equalization (BOE) Panel A member, objected to the Call to Order stating a violation of due process and equal treatment in the formation of the two panels of the BOE.

Member Williams commented Nevada Revised Statutes (NRS) states the Board of County Commission's may seat a second panel. He commented Panel B was legally represented and allowed to proceed according to NRS regulations. Member Williams stated if Mr. Schmidt objected, he could put those objections in writing and submit an injunction of relief to the District Court and the District Attorney.

**AGENDA**

Gary Schmidt, Board of Equalization (BOE) Panel A member, objected to the approval of the agenda based on decisions made by the BOE in 2004 and 2005. He said a meeting was called by a majority of Panel A members for February 3, 2006 to consider setting aside, adopting, altering or accepting the existing schedule. Mr. Schmidt remarked the agenda included items premature and out of order.

In accordance with the Open Meeting Law, on motion by Member Williams, seconded by Member Woodland, which motion duly carried, Administrative Chairman Sparks ordered that the agenda for January 31, 2006 be approved.

**MOTION FOR CONSOLIDATION - TOM HALL**

Administrative Chair Sparks recommended allowing attorney Tom Hall, representative for Incline Village residents, present his case for a Motion for Consolidation. He said, depending on the action the Board chose, all appeals must be timely filed and no duplication of appeals between individuals, Mr. Hall or others.

Mr. Hall explained his Motion for Consolidation request and presented an "A" and "B" list of petitioner's names. Mr. Hall remarked the "A" List represented taxpayers who filed their tax protest forms prior to the deadline of January 17th. He said the "B" list consisted of Incline Village residents who filed timely, but were traveling or out of the area and did not have their papers in order, but desired to be included within the Motion for Consolidation. Mr. Hall explained because of those reasons, his staff was not able to compile the names for one list. Mr. Hall stated he would not represent duplications or a person who had not signed an authorization for representation. He said the Motion to Consolidate listed approximately 275 people and proceeded on the four issues listed within his motion, which was placed on file with the Clerk. He said a consolidated hearing was important to develop the evidence necessary to be understood by the Board of Equalization (BOE).

Member Williams asked if the properties represented in this motion had to do with cyclical reappraisals. Mr. Hall replied they were not. He said these properties were within the same cycle and located in Area One. Member Williams clarified this was not a cyclical year and Mr. Hall agreed. Member Williams asked if the properties were limited to the full cash value of the land. Mr. Hall replied in the State of Nevada it was the taxable value. Member Williams suggested segregating single-family residences, condos, townhouses and vacant land so the Board could look at the position and Mr. Hall agreed.

Member Williams suggested if the Motion for Consolidation were approved, a time limit be set for presentations.

Peter Simeoni, Legal Counsel, said NAC 361.267 required petitioners be allowed a significant amount of time to present their material. He said he was reluctant to advise any Board to limit the amount of time allowed. Member Williams remarked NAC also allowed the BOE to set their own rules regarding hearings, and suggested a time limit be set. Mr. Hall remarked it might take four hours to present his case. Member Williams clarified he was not trying to get a constraint, just a reasonable amount of time.

In response to Member Williams, Mr. Hall said one notice to him was adequate and he would notice his clients.

In response to Member Williams, Amy Harvey, County Clerk, said due to the County Commission meetings scheduled for February 14th and February 21st, no BOE hearings were calendared for those dates due to staffing. Administrative Chairman Sparks suggested waiting to hear the Board's decision and then decide on a date if necessary.

Terrance Shea, Deputy District Attorney, commented in the previous year with over 1200 petitioners, staff met and agreed to consolidate those cases. He said the Assessor's Office had no position this year and would abide by the Board's decision. Mr. Shea said the primary issue for the Assessor's Office was valuation, and evidence would be provided for every parcel set for appeal. He said one issue was the Order by Judge Maddox and if that Order was still in effect when the Board started to hear cases. Mr. Shea explained a request was made to Judge Maddox to consider staying the effect of that Order pending an appeal to the Supreme Court.

Josh Wilson, Appraiser III, stated of the 630 ± appeals individually received by the Assessor's office, a majority stated a common issue. He said the Assessor's Office would prepare for the hearings based on information stated on the forms. In regard to the consolidation, Mr. Wilson replied staff would present information to the Board that was fair and equitable to all the parties involved.

Member Green asked if the Motion for Consolidation were approved, would the appeal be based on evidence Mr. Hall brought forward or what the petitioners requested on their written appeal. Mr. Simeoni replied the Board had some latitude in allowing the petitioner to supplement additional arguments before the Board. He said for purposes of this consolidation hearing, whatever the petitioner's attorney represented to the Board would be the basis regarding the arguments made for consolidation.

Gary Schmidt, Washoe County resident, explained last year he made the motion of the two remedies, which were granted and passed. He said it may be relevant to this Board indirectly because it may demonstrate a bias might have been in play for this year's schedule. Mr. Schmidt said the Motion for Consolidation should not be under consideration at this point since the entire schedule was challenged in the manner and motivation in which it was created. He said previously, the full BOE took the scheduling away from the Assessor's Office and last year scheduled the hearings over a course of several meetings. Mr. Schmidt commented he had requested meetings to set-up the policies and procedures with Administrative Chair Sparks, but was either declined or refused. Mr. Schmidt said it was a surprise to Board members when they arrived and the scheduling had been done.

Member Williams remarked this Board was to be fair and impartial, consider the evidence presented, and apply applicable law. He said this Board was not an advocate or adversary. Member Williams commented the regulations did not infer that Panel A was a superior panel over Panel B. He said under the law both Boards were allowed, and the County Commission had the authority to make those panels.

On motion by Member Williams, seconded by Member Woodland, which motion duly carried, it was ordered that Attorney Tom Hall's Motion to Consolidate certain cases as delineated on his lists A and B be approved with the following conditions pursuant to NAC 361.362 and NRS 361.340 and 361.355:

1. Duplicate appeals be removed.
2. Authorizations be filed; and if there was no authorizations filed, those names be removed from the Motion to Consolidate.

3. Unfiled appeals be removed.
4. Lists A and B be combined.
5. A written brief be provided to the Board, other County agencies, and the County Clerk with an equal amount of time given to the Assessor's Office to file a brief with written response to Mr. Hall's evidence.
6. That single-family residences, townhouses, condos and vacant land for the purpose of the Board to try and determine fair value of the land and the improvements be segregated.
7. Individual valuation not be an issue.

Administrative Chairman Sparks said the timing of the schedule needed to be set so petitioners could be noticed in a timely manner.

Member Williams amended the motion to include a date certain of February 2, 2006 for the removal of duplications and appeals not filed timely. Member Woodland accepted the amendment.

**06-09E            PUBLIC COMMENT**

Gary Schmidt, Washoe County resident, said he meant no criticism or impropriety intended toward Panel B.

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**11:05 a.m.**    There being no further hearings or business to come before the Board, the meeting adjourned.

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**WILLIAM BRUSH, Chairman**  
Washoe County Board of Equalization

ATTEST:

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**AMY HARVEY**, County Clerk  
and Clerk of the Washoe County  
Board of Equalization

*Minutes prepared by:  
Stacy Gonzales, Deputy Clerk*