

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

FRIDAY

9:30 A.M

JANUARY 11, 2008

PRESENT:

**Patricia McAlinden, Chairperson**

**James Covert, Member**

**Benjamin Green, Member**

**John Krolick, Member\***

**Philip Horan, Alternate Member**

**Amy Harvey, County Clerk**

**Joshua Wilson, Assessor**

**Herbert Kaplan, Deputy District Attorney**

The Board met in the Mills B. Lane Justice Center, third floor classroom, One South Sierra Street, Reno, Nevada. Chairperson McAlinden called the meeting to order, the Clerk called the roll and the Board conducted the following business:

Carol Hummel, Bonanza Reporting, was present to record transcripts of the meeting.

**08-01E      AGENDA ITEM 2**

**Agenda Subject: Clerk to administer oath of office to new Board members.**

Amy Harvey, County Clerk, administered the Oath of Office to Member Benjamin Green and Alternate Member Philip Horan.

**\*9:35 a.m.** Member Krolick arrived.

**08-02E      AGENDA ITEM 3**

**Agenda Subject: Approval of the Agenda for the Board of Equalization Meeting of January 11, 2008.**

On motion by Member Covert, seconded by Member Green, which motion duly carried, Chairperson McAlinden ordered that Agenda Item 3 be approved.

**08-03E      AGENDA ITEM 4**

**Agenda Subject: Selection of a Vice Chairman.**

Chairperson McAlinden stated the floor was open for nominations of a Vice Chairman.

Member Krolick nominated himself for Vice Chairman. Chairperson McAlinden nominated Member Green. On a 3-2 vote, Member Green was elected as Vice Chairman of the Board of Equalization.

### **ORIENTATION AND TRAINING**

#### **08-04E      AGENDA ITEM 5A - STATE DEPARTMENT OF TAXATION**

**Agenda Subject: State Department of Taxation (or State Board of Equalization) presentation, explanation and discussion of State Guidelines and Procedures for County Boards.**

Terry Rubold, Chief of Division of Standards, conducted a PowerPoint presentation, which was placed on file with the Clerk, discussing the hearing guidelines for the County Board of Equalization (CBOE). Her presentation also included the duties of the CBOE, what information determined value, how obsolescence was established, NAC 361.6405, exceptions to NRS 361.227, what exempted property, processes, notices, agendas, notice of actions, establishing the record and admitting and managing exhibits.

Chairperson McAlinden asked what would constitute an exemption if a taxpayer missed the January 15th deadline for filing an appeal. Ms. Rubold replied examples of exemption could be evidence of a medical condition, an accident that occurred or the taxpayer was out of the Country on business.

#### **08-05E      AGENDA ITEM 5B - ASSESSOR'S OFFICE**

**Agenda Subject: Washoe County Assessor's Office presentation and overview of assessment process, determination of taxable values, re-appraisal areas, factoring of properties, timeframes, forms and administrative processes, demonstration of state paperless procedures.**

Josh Wilson, Assessor, conducted a PowerPoint presentation, which was placed on file with the Clerk, concerning an overview of the assessment process, determination of taxable values, reappraisal areas, factoring of properties, timeframes, forms and administrative processes and demonstration of state paperless procedures.

Ivy Diezel, Systems Support Analyst, explained the process followed once petitions were received in the Assessor's Office and the appeal numbering system. She stated petitions received after close of the Board of Equalization would be sent to the Board's attorney without review from the Assessor's Office.

Member Green asked for clarification on duplicate appeals. Ms. Diezel clarified sometimes a taxpayer would mail and fax their petition resulting in a duplicate.

Mr. Wilson explained the paperless system and felt it would improve the efficiency for everyone involved. He noted the Assessor's Office would furnish laptop computers to the Board members for the duration of the hearings. He suggested placing petitions into groups rather than blocks as in the past.

Member Green asked if the Board went to a paperless system would the back up material be received three days prior to the hearings. Mr. Wilson replied as soon as the disc was completed it would be distributed to the Board no later than three days before the scheduled hearings.

Member Krolick inquired if the files could be sent via e-mail to the Board members. Mr. Wilson said staff would review that, but felt it was feasible.

Mr. Wilson commented because of the projected caseload, a significant number of days would need to be scheduled for hearings and suggested the Board give the Assessor's Office their availability.

**08-06E      AGENDA ITEM 5C - COUNTY CLERK'S OFFICE**

**Agenda Subject: Washoe County Clerk's Office presentation and overview by Washoe County Clerk's Office of statutory responsibilities as Clerk of the Board and past administrative and clerical practices.**

Amy Harvey, County Clerk, discussed the responsibilities of the Clerk's Office pertaining to the County Board of Equalization (CBOE). She distributed samples of an agenda, a notice of hearing, a decision letter and a chart of tasks performed by the Clerk's and Assessor's Offices. She introduced the staff of the Board Records and Minutes Division of the Clerk's Office who would attend the hearings and prepare the minutes for the Board.

Ms. Harvey said, in the past, this Board had asked the Clerk's Office to provide 10 days notice to a petitioner of their hearing; however, she stated three days was statutory, and asked if 10 days was still the wish of the Board. She distributed blank calendars for the months of January and February and advised the Board members to state their availability. Ms. Harvey indicated the location for the hearings was still being determined.

**08-07E      AGENDA ITEM 5D(1) - DISTRICT ATTORNEY'S OFFICE**

**Agenda Subject: Presentation and discussion of relevant provisions of NRS Chapter 361 and NAC Chapter 361 governing assessment, equalization and role of county and state board voting procedures, including basis for making changes in assessed/taxable value of property, and discussion regarding making specific findings based upon the weight of evidence and the issues on appeal.**

Herb Kaplan, Deputy District Attorney, conducted a PowerPoint presentation, which was placed on file with the Clerk that explained the County Board of Equalization's (CBOE) administrative process, when CBOE hearings were conducted to be, the CBOE's Scope of Authority, relevant evidence and taxable value.

**08-08E            AGENDA ITEM 5D(2) - DISTRICT ATTORNEY'S OFFICE**

**Agenda Subject: Discussion of Nevada Open Meeting Law, Attorney General's Nevada Property Tax Manual and Ethics in Government Law.**

Herb Kaplan, Deputy District Attorney, discussed the Open Meeting Law, what constituted action, exceptions, quorums, noticing and ethics in government. He explained the Open Meeting Law applied to all meetings of a public body when deliberation took place and/or action was taken, which was set forth in NRS 241.010. He stated a meeting was when a public body met in which a quorum was present to deliberate toward a decision or to take action on any matter over which the public body had supervision, control, jurisdiction or advisory power. He noted social functions and attorney-client communications were exceptions. Mr. Kaplan said if the Open Meeting Law was violated the Attorney General could bring action.

Member Green asked how many days were required for the notice of hearing to be published. Mr. Kaplan stated notice needed to be posted three days prior to a meeting.

Member Horan asked if individual Board members had a question on a specific case or if an individual petitioner approached them could those questions be discussed with the Assessor's Office. Mr. Kaplan explained if those questions were in connection with a specific hearing it should be conducted in an open meeting.

Mr. Kaplan discussed Ethics in Government, which covered the Code of Ethics contained in NRS Chapter 281A that reviewed information on the conduct of public officers.

Member Green asked if the Board could limit the time of public comment. Mr. Kaplan replied the Board could set the time limit allowed for public speakers.

**08-09E            AGENDA ITEM 6**

**Agenda Subject: Discussion and possible adoption of rules and procedures to be used by the Board for hearings during the 2008 Board of Equalization meetings.**

Chairperson McAlinden stated there were several items to be discussed, which included the paperless procedure, the number of petitions, scheduling, 10-day notification to petitioners, evidence from petitioners, location of hearings, alternate Board member schedule, time limit for public comment and Roberts Rules of Order.

Member Green distributed a copy of Roberts Rules of Order to the other Board members and stated by using these rules as a guideline it could move the meetings in a timelier manner.

Chairperson McAlinden asked if there could be a time limit for presentations. Member Krolick did not think it would be wise to set time limits, but if a petitioner was repeating the facts, the Board could direct them to supply new information

and facts. Member Covert agreed. Mr. Kaplan suggested it be dealt with on a case-by-case basis.

After discussion, the Board agreed to go to a paperless system and requested a printer be available for Board members at the meetings. Josh Wilson, Assessor, stated the Board would be supplied with laptops as soon as possible.

Mr. Wilson indicated, at the present time, there were 900+ petitions received and reiterated the deadline was January 15th.

**11:50 a.m.** The Board recessed.

**12:00 p.m.** The Board reconvened.

Chairperson McAlinden collected the calendars from the Board members and gave them to the Clerk's Office to coordinate the dates for the hearings. She asked for suggestions on grouping petitions and/or placing time certain on the agendas. Member Krolick commented grouping would work better for this Board, but was not in favor of time certain. The other Board members agreed.

Jason Guinasso, Littler Mendelson Law Firm, commented noticing was an important property right of the taxpayer and felt it was best to give sufficient notice so the taxpayer could prepare their case. He indicated he hoped the Board would retain the 10-day noticing timeframe for petitioners.

Following discussion pertaining to the number of days to notice a petitioner of their hearing, the Board chose to retain the 10-day notice practice. Chairperson McAlinden stated they would schedule days near the end of February to hear appeals that were continued. She said at the end of the scheduled hearings for this session, the Board would discuss changing the timeframe for noticing petitioners.

Chairperson McAlinden referred to a handout distributed from the Clerk's Office that advised petitioners if they were to present evidence to the Board, they should supply eight copies. The Board members decided to continue with this practice. Amy Harvey, County Clerk, indicated she could revise the letter giving clearer direction for the petitioner.

Chairperson McAlinden remarked if a Board member knew in advance they would not be able to attend a meeting, they should contact the Chair or the Vice Chairman and the Clerk's Office so an alternate could be contacted. Member Krolick asked if the meetings could begin be 9:00 a.m. The Board concurred and Chairperson McAlinden indicated the start time for the meetings would be scheduled to begin at 9:00 a.m.

**08-10E            AGENDA ITEM 7 - PUBLIC COMMENT**

**Agenda Subject: Public Comments. Comment heard under this item will be limited to three 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.**

Jason Guinasso applauded the action of the Board to go to a paperless system. He felt it was imperative to allow taxpayers enough time to prepare for hearings and appreciated the Board continuing the practice of sending out the Notice of Hearings 10 days prior to hearings.

**08-11E            AGENDA ITEM 8 - BOARD MEMBER COMMENTS**

**Agenda Subject: Board Member Comments: This item is limited to announcements or topics/issues proposed for future agendas.**

Member Horan suggested numbering copies of revisions when placing them on the CD-ROM or the Web page so members and others knew they were reviewing the most current version.

Josh Wilson, Assessor, clarified if there would be a revision it would be added to the file as a supplement or an attachment.

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**12:52 p.m.** There being no further business to come before the Board, on motion by Member Green, seconded by Member Krolick, which motion duly carried, Chairperson McAlinden ordered that the meeting be adjourned.

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**BENJAMIN GREEN**, Vice 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 County Clerk*