

**BOARD OF EQUALIZATION  
WASHOE COUNTY, NEVADA**

TUESDAY

9:00 A.M.

JANUARY 22, 2018

PRESENT:

**Philip Horan, Chair**  
**James Ainsworth, Member**  
**Eugenia Larmore, Member**  
**Bobbi Lazzarone, Member**  
**Jamie Krahne, Alternate Member**

**Nancy Parent, County Clerk**  
**Jennifer Gustafson, Deputy District Attorney**

ABSENT:

**Jim Richards, Member**  
**Michael Large, Deputy District Attorney**

The Board of Equalization convened at 9:02 a.m. in the Central Conference Room of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Chair Horan called the meeting to order, the Clerk called the roll and the Board conducted the following business:

**18-003E      AGENDA ITEM 4 PUBLIC COMMENT**

There was no response to the call for public comment.

**18-004E      AGENDA ITEM 5 OATH OF OFFICE: Clerk to administer oath of office to newly-appointed Board members. (Jim Richards and Jamie Krahne)**

County Clerk Nancy Parent administered the Oath of Office to Alternate Member Jamie Krahne. Member Jim Richards was absent from the meeting.

**18-005E      AGENDA ITEM 6 ELECTION OF VICE-CHAIRMAN: Possible election of a vice-chairman for the 2018 Washoe County Board of Equalization.**

Chair Horan nominated Member Larmore for the position of Vice Chair. Member Larmore remarked she would be honored to accept the position.

Seeing no other nominations from the Board, on motion by Chair Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that Member Larmore be elected as Vice Chair.

**18-006E**      **AGENDA ITEM 7** SWEARING IN: County Clerk to Administer Oath to Appraisal Staff.

County Clerk Nancy Parent swore in the appraisal staff that was present at the meeting.

**ORIENTATION AND TRAINING:**

**18-007E**      **AGENDA ITEM 8A** Washoe County Assessor's Office presentation and overview of assessment process for the 2018/2019 fiscal year

Rigo Lopez, Chief Deputy Appraiser, introduced himself and stated he would be providing an overview of the responsibilities of the Assessor's Office including how property was valued. He hoped the information would answer any questions the Board members had before the start of the 2018-19 Board of Equalization (BOE) season. He provided a handout, which was placed on file with the Clerk, and noted there were fewer petitions this year than last year.

Mr. Lopez stated the Assessor's Office's function was to discover, list and value real and personal property that was subject to taxation pursuant to Nevada Revised Statute (NRS) 361.260. He explained they did not establish the market value of property and said Nevada was not a market value state; Nevada utilized a cost approach to determine valuations. The valuations were made up of two components, land value and improvement value. The determination of land value was based on market value and improvement value was calculated using a modified cost approach. The modified cost approach took into account the replacement cost of "new" improvements and then applied a depreciation rate of 1.5 percent per year for up to 50 years. The combination of the two components made up the total taxable value. The test was the taxable value could not exceed the market value of any property. He said the Assessor's Office received a lot of calls regarding commercial properties that claimed not to be doing well financially. In those cases, they utilized an income approach to value the properties by looking at income and expenses for the year and testing that against the assessed value. Regardless of whether a property was commercial or residential, the assessed value could not exceed the market value.

Mr. Lopez stated contrary to popular belief, the Assessor's Office did not collect taxes or send out tax bills. He said petitioners might come forward at the hearings to ask questions about the tax cap. He explained there was a 3 percent tax cap for qualified primary residences and an 8 percent tax cap for other properties. He said he thought last year property owners experienced a 2.6 percent tax increase and the prior year's increase was 2/10 of 1 percent. He reiterated the Assessor's Office did not have anything to do with taxes, nor did they establish market values.

Mr. Lopez said there were roughly 176,434 parcels in the County and each of those was appraised every year. He stated the County used to appraise properties on a five-year cycle, but they switched to an annual process in 2009. He said there were

approximately 60 staff members in the Assessor's Office who kept busy throughout the year. He noted a lot of construction had been taking place. The Assessor's Office consisted of three departments; Lora Zimmer was in charge of the Assessment Services Division. This Division was responsible for maintaining personal and corporate exemptions, abatement information and property transfers. Ownership data was continually being updated as transactions took place. Mapping was also part of the Assessment Services Division and due to all of the new subdivisions, parcel splits and boundary adjustments, that part of the office was also busy.

Mr. Lopez stated the Appraisal Division was made up of staff who managed both real and personal property; he had already discussed how real property values were calculated. He said Senior Appraiser Mark Stafford was in charge of the Personal Property Division. There were approximately 30,000 personal property accounts which included business accounts, aircraft and mobile homes.

Mr. Lopez said the Administrative Division was headed up by Assessor Mike Clark and Chief Deputy Assessor Cori Burke. They made sure responsibilities were met, the roll was completed on time and that notices were sent to property owners timely. He commented he thought it had been a smooth transition from the prior Assessor to Mr. Clark and stated Mr. Clark was embarking on his fourth year as Assessor. He believed Assessor's Office staff did their best to be prompt in their responses to the taxpayers and prided themselves on providing the best service they could.

Mr. Lopez spoke about the handout and noted 80 appeals had been received; recent withdrawals had dropped that number to 74. There were 65 real property appeals, five personal property appeals and four exemption appeals. There was a chance that some of the appellants might agree to a stipulated agreement. Over the past several years it had been their practice to reach out to all the appellants to make sure they had a good understanding of how their properties were being valued. If it was determined there had been an error and both the Appellant and the Assessor's staff agreed on a new valuation, a stipulated agreement would be submitted to the Board for approval.

Next, Mr. Lopez broke down the number of appeals received by type. There were 18 residential appeals and seven residential condominium appeals which included a total of 508 parcels because each unit had an individual parcel number. One residential apartment complex appealed, but that was considered one parcel with a number of units. He indicated there were a couple of vacant residential land parcel appeals, 30 commercial appeals involving 42 parcels and seven vacant commercial property appeals. There were five personal property appeals. Two of those appeals were for aircraft and the remaining three were for business personal property. He reiterated the Assessor's Office staff reached out to all the appellants; it was possible that some of the personal property appeals might end up with a stipulated agreement.

Mr. Lopez stated it was hoped that all the appellants would have had conversations with Assessor's Office staff prior to the hearings. This would result in the

Board's ability to hear only from owners who ultimately had a different opinion about their valuations.

The most significant point Mr. Lopez wanted to make was the Assessor's Office did not mail out tax bills or collect taxes. They did their best to answer questions about those things, but they often transferred those inquiries to the Treasurer's Office. The Assessor's Office was concerned with property valuation, maintaining the maps and tracking ownership.

Chair Horan stated through the years he had noticed the Assessor's Office worked to make things easier for people who wanted to appeal; they made sure property owners were informed about the valuation process. He said the Board appreciated that staff worked with the property owners to ensure the discussions had taken place so there were not any surprises at the hearings. He noted there had been a reduction in the number of people filing petitions over the past few years. He thanked the Assessor's staff.

**18-008E**      **AGENDA ITEM 8B** Washoe County Clerk's Office presentation and overview by Washoe County Clerk's Office of statutory responsibilities as Clerk of the Board and administrative and clerical practices.

County Clerk Nancy Parent introduced her staff to the Board including Chief Deputy Clerk Jan Galassini; Board Records and Minutes Division Supervisor Cathy Smith; Deputy Clerks Doni Gassaway and Derek Sonderfan; and Department Programmer Analyst Jonathan Lujan.

Ms. Parent referred to the packet of information that was provided to the Board. She noted a membership roster had been provided to each member and she cautioned them to be mindful of Open Meeting Law restrictions related to having conversations with each other. The packet included a calendar which noted the eight dates available for the hearings. Ms. Parent asked the members to let her know if there were any dates they would not be able to attend so she could schedule the Alternate Member to fill in.

Ms. Parent explained the Clerk's Office served as the independent record keeper for the Board of Equalization (BOE). Clerk's staff kept track of what the Board said and did, documented their decisions, typed up the minutes and sent decision letters to the petitioners. She pointed out a list of tasks was provided so the Board would have an idea about how the Assessor's Office and the Clerk's Office worked together to make the hearings happen. She explained the Assessor's Office received the petitions and scheduled the hearings based upon their property types so the Board would hear like properties on the same day if possible. The Assessor's Office coordinated the property types when they put the agendas together and they presented their evidence to the Board during the hearings. The Clerk's Office was the independent record keeper, attended all the hearings, scheduled Alternate members when necessary, arranged for Board Member payments, swore in the Petitioners and Assessors staff, marked and distributed the evidence, and kept audio recordings of each meeting. She cautioned members to expect

the microphones to be “hot” during meetings and said the recordings were public record. Once the decisions were made, it was the Clerk’s responsibility to notice the petitioners of the Board’s decisions within 10 days. If petitioners did not agree with the Board’s decision, they only had a certain number of days to file their appeals with the State.

Ms. Parent spoke about the Clerk’s website and the Board of Equalization web page which provided information for petitioners and for the Board. She noted one could find the agendas and backup material on the site as well as the minutes after they were approved by the Board. All of this information was a part of the public record. Members had the opportunity to post a biography to tell the public a little bit about themselves and how they came to be appointed to this Board in the Membership Section of the web site. Currently there was only one biography on the page for Member Larmore; she asked the Board members to provide their information if they wanted it to appear on the site.

Ms. Parent pointed out there were links on the website for petitioners to obtain forms and to find information about the Board’s role. The website also included suggestions for the submission of evidence. It was hoped the petitioners would submit their evidence to the Clerk’s Office in advance of the hearings so the documents could be prepared and supplied to the Board before the hearings took place. However, the Clerk’s Office would accommodate the petitioners in whatever way they chose to submit their evidence. She thought the website was a really good place for Board members to get information about upcoming meetings. She informed them they would also be supplied with individual thumb drives containing the same information for ease of access.

Chair Horan asked if petitions were submitted online. Ms. Parent replied that was not the case; the hard copy originals had to be submitted to the Assessor’s Office and they were required to be postmarked by the January 16th deadline.

Ms. Parent asked the members to let her know if they found anything on the website that seemed outdated or needed to be fixed. She went on to discuss the motion language which was provided to the members. She noted work had been done in cooperation with the Assessor’s Office and the District Attorney’s Office to improve the scripted language to make it easier and more thorough. Page numbers, numbered motions and highlighting had been added for ease of reference. It was hoped the individual motions would be easier to identify when Board members had questions for the District Attorney about which motion they should use. She explained the scripted motion language also corresponded with pre-programmed language in the Clerk’s BOE program. The Board was not restricted in its decisions and could add language to identify the reasons behind them, but the use of the scripted language was very helpful.

Chair Horan stressed the importance of stating the reasons behind decisions made by the Board. He said it was important the information was documented so if a petitioner chose to appeal to the State, there would be a clear record as to why the Board had taken a particular action.

Ms. Parent offered to provide laptops to any members who were interested in borrowing them for the purpose of the hearings. She said she would be providing snacks again this year and asked members with dietary restrictions to let her know. In response to Chair Horan's inquiry about whether or not members should contribute to the snack fund Ms. Parent replied it was not necessary.

Chair Horan commented the Board was really lucky because they had the support of the Assessor's Office and the Clerk's Office whose staff worked very well together and made it easy for the Board and the petitioners.

**18-009E**      **AGENDA ITEM 8C**      Washoe County District Attorney's Office discussion of Nevada Open Meeting Law, Ethics in Government Law and State Board of Equalization Guidelines.

Deputy District Attorney Jennifer Gustafson welcomed and thanked the Board members for their service. She explained she was one of the attorneys assigned to this Board and she would be providing an introduction to the Open Meeting Law (OML).

Chair Horan stated the review was important because the rules changed from time to time. He commented he had been receiving information about the OML at least once a year for the past 10 years and he always learned something new.

Ms. Gustafson conducted a PowerPoint presentation and reviewed slides entitled: Introduction to the Open Meeting Law; Learning Objectives; Legislative Intent of "OML"; When does the OML Apply?; Pillars of the OML; Public Body NRS 241.015(3); Who is NOT a "Public Body"; Meeting NRS 241.015(3)(a)(1); What is a Quorum? NRS 241.015(5); Methods of Holding Meetings; Special Note; Serial Communications Prohibited; Watch Out for "Walking Quorum"; Exception: Attorney-Client Communications; Social Function NRS 241.015(3)(b)(1); Notice NRS 241.020; Agenda NRS 241.020; Action-Voting Minimums; Public Comment; Materials Available to the Public; Minutes NRS 241.035; OML Violations; Corrective Action; Enforcement; Golden Rule of OML; Sources of Information; Additional Sources of Information; But wait...there's more!; Any Questions; Ethics in Government; To Whom Does it Apply? 281A.400 (3 slides); Conflicts of Interest; Recusal; Ethics Acknowledgement; and Any Questions. The presentation was provided to the Board and placed on file with the Clerk.

Ms. Gustafson commented the OML was not a long law and it appeared to be very straightforward, but it could be trickier than most people realized. She said she would be providing a basic introduction to the OML to enable Board members to recognize some of the issues, but she wanted them to keep in mind they might not be able to recognize all potential issues. She advised them to seek assistance from either herself or Deputy District Mike Large, who were both assigned to this Board. She noted a Deputy District Attorney would attend all the Board of Equalization (BOE) hearings to assist members with any questions they might have.

Ms. Gustafson remarked she found it very interesting the most common issue according to the Attorney General's (AG) opinions from 2017 related to minutes. She said this Board was very fortunate to have a professional staff to put together minutes that would be in compliance with the OML.

Regarding what constituted a quorum, Ms. Gustafson noted three members of the five-member Board would be required for a quorum. She noted it would be considered a meeting if there were discussions between three members at any time, whether that was done face-to-face or even over email. If there was discussion about board business between three members outside an agenda meeting, that would be an OML violation. She cautioned Board members not to "Reply to All" when answering email.

Ms. Gustafson said the 2017 AG opinions she found most interesting related to deliberation. She talked about a case involving the Boulder City Council in which the City manager was tasked with hiring a new finance director. The process involved the City Manager making a preliminary assessment to be followed by the approval by the City Council. In this case, the City Manager chose the individual he thought would best fill the position and then arranged a "get to know you" breakfast for the City Council, himself and the candidate. The intention was to introduce the candidate and allow the candidate to talk about himself. The breakfast was considered an OML violation, which she thought might seem obvious to some; however, she believed the violation was a bit subtle. The reason behind the AG's determination was the breakfast provided for the exchange of facts which gave a quorum of the City Council members the opportunity to decide if they liked the candidate and felt he would be a good fit for the position. That information would ultimately be used to make the final decision.

Ms. Gustafson cited another example; she said a Board was discussing an action item during which they took a bathroom break. When the Board reconvened it was stated the matter they had been discussing was under control and there was no need to continue the discussion. She said clearly some deliberation had taken place in the restroom and not on the record. This was why it was important to audio record all the meetings and make that part of the public record. For the most part breaks were taken after an item was concluded. She asked the Board members to keep in mind that it was impossible to know whether an item might come up again in a future meeting and any discussion during breaks or off the record could come up again as a future agenda item requiring a decision. She advised them not to discuss Board business or anything over which the Board had jurisdiction or control outside a meeting to avoid violations. She also stressed the importance of sticking to the agenda and not discussing things that were not properly agenda items.

Regarding public comment, Ms. Gustafson said the OML required the allowance of public comment at the beginning and at the end of each meeting; however, the County had a policy to allow public comment on individual action items as well. She thought this was something the Board would need to determine during Agenda Item 9

when discussing rules and procedures. She believed the BOE had followed the County's general policy in the past.

Ms. Gustafson said the Chair was fully responsible for running the meetings and for gently guiding the public in the public comment process. For example, the Chair could request members of the public to address their comments to the Board as a whole to avoid any personal attacks on Board members. However, the Board could not restrict anyone's viewpoint or opinion. She said if a Board member wanted to address statements made during public comment, they could request an item to be included on a future agenda for proper discussion. She noted the public could talk about whatever they wanted to and it might not necessarily be relevant to the proceeding.

Ms. Gustafson mentioned approximately 50 percent of the OML violations in 2017 related to minutes. She said the problem primarily existed with boards that did not have a professional staff to support them and in cases where Board members tried to put together minutes themselves.

If an OML violation were to occur, Ms. Gustafson stated it would be important for the Board to take corrective action within 30 days. The AG would not go to the effort to prosecute if the appropriate action was taken within that time frame; however, it would require a board to take corrective action regardless of the deadline. Board members should not assume that everyone would spot every potential issue. Legal counsel would be present at all meetings; she asked members to let either herself or Mr. Large know if something came up.

Related to the topic of ethics in government, Ms. Gustafson informed the Board members they were considered public officers, which meant the ethics rule applied to them. As far as the improper use of government property, there were some de minimus exceptions such as making phone calls or photocopying; however, members could not drive around in County vehicles and things of that nature.

On the topic of conflicts of interest, Ms. Gustafson noted she provided a document to the Board members which explained the differences between disclosures and recusals and when they might be necessary. The document was placed on file with the Clerk. She said the document could be used as a cheat sheet because it gave examples of what could be read into the record in the case of a disclosure or recusal. She thought the BOE might encounter instances where a petitioner was a member's family friend or business partner. These would be examples of obvious conflicts of interest and would have to be disclosed. She said whether or not a member needed to recuse him/herself would depend on their relationship to the petitioner and whether there was some sort of financial interest. Recusal was generally disfavored because of the important job public officials had to carry out their duties; each member had a duty to vote. However, recusal might be required in cases where the independence of judgement was the reasonable person's standard. If a member could not perform his/her duties in an unbiased way, then that person would need to recuse him/herself. She said for example, there would be clear justification for recusal if a petitioner was a member's ex-spouse. It would not matter

what the current relationship was or whether the member thought they could be fair because it would give the appearance of impropriety.

Alternate Member Krahne stated she worked in commercial real estate and she was concerned about what might be considered a conflict in her situation. She assumed if she had represented a party on their real estate and they came before the Board it would be a conflict of interest. Ms. Gustafson advised Member Krahne to talk with either her or Mr. Large before any meeting which included a represented party to determine whether a disclosure or recusal would be required.

Ms. Gustafson explained the General Benefit Rule. She referenced her experiences with the Wildlife Board which dealt with hunting and fishing issues as an example. She stated some members of the Board were fur trappers and if an item regarding general fur trapping came to the Board those members would not have to recuse themselves just because they were in that business. There would be a general benefit to anyone that was a fur trapper through the Board's decisions about fur trapping. If the item was in regards to a member's particular business, or if a friend of theirs was a fur trapper, this would be a situation where one might consider disclosure or recusal. She advised the Board members to let her know if any of them personally knew a petitioner, even if it was just a social acquaintance.

Ms. Gustafson next spoke about the ethics acknowledgement document that had been passed out to all the members and placed on file with the Clerk. She asked each of them to fill out their forms; she would collect them at the end of the meeting. If any of the members had questions about the form they could let her know.

Finally, Ms. Gustafson stated the Clerk's Office provided the State Board Guidelines as part of her agenda item. She noted the document was provided so the members could familiarize themselves with the information. She noted Member Krahne might find the document valuable since it was her first year as an alternate member.

Chair Horan thanked Ms. Gustafson. He thought the information sounded mundane and routine, but knowledge about the OML was extremely important. He stated the OML was not black and white, but rather more like an art form. He said there was more than one Assistant Attorney General and each of them might view the same situation differently. He suggested members reach out to the Board's legal counsel when in doubt. He advised the members to be mindful about chatting with their neighboring members on the dais as it might be construed as a violation. He reiterated Ms. Gustafson's counsel to refrain from "replying to all" in their electronic communications. He stated the Board relied on legal counsel to keep them on the straight and narrow and he thanked Ms. Gustafson.

**18-010E**      **AGENDA ITEM 9** 2018 HEARINGS: Discussion and possible adoption of rules and procedures to be used by the Board for hearings during the 2018 Board of Equalization meetings, including but not limited to, discussion and direction to staff on petitions filed after deadline date.

Chair Horan requested discussion on whether or not to allow public comment on each agenda item. He said in the past people with similar properties to those being discussed had been allowed to speak. County Clerk Nancy Parent stated that was correct, especially when the comments were related to a particular hearing.

Ms. Gustafson explained most boards only had public comment at the beginning and the end of a meeting and allowed the public to talk about whatever they wanted to. She said when public comment was allowed on individual action items, people were asked to limit their comments to those relevant to the action item. If the public did not limit their comments, there was not a lot the Board could do about it except to request them to address only the topic of an agenda item. She said the Board should decide whether or not they wanted to allow public comments on individual action items at this time.

Chair Horan asked for input from the Board members.

Member Ainsworth commented it would be his desire to allow it; it had worked well with other meetings he had been a part of.

Member Lazzarone remarked she thought it would be hard for members of the public to either state their comments at the beginning of the meeting or to wait until the end. She agreed public comment should be allowed on each action item.

Chair Horan commented one of the Boards he sat on did not allow it. Member Lazzarone asked if he thought that worked better and Chair Horan answered he thought it did. Member Ainsworth disagreed. Chair Horan said if it was allowed for one action item then it had to be allowed for all of them. Ms. Gustafson concurred; if they adopted the policy to allow it, it would apply to all action items.

Chair Horan asked if the Board had the ability to stop a public commenter if they did not direct their comments to the item they elected to speak about. Ms. Gustafson responded the Chair had the ability to ask the member of the public to tailor their comments to the specific agenda item.

On motion by Member Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered to allow public comment on each action item and to limit comments to topics relevant to the agenda items.

Chair Horan asked County Clerk Nancy Parent to guide the Board through the topic of whether or not to hear petitions that were filed after the deadline.

County Clerk Nancy Parent recalled in the past the DA's Office sent letters out to petitioners who filed late.

Member Ainsworth stated he thought the Board would want that to continue and asked if there was a need for a motion to that effect. Ms. Gustafson agreed there was.

Member Lazzarone moved to direct the Assessor's Office to send the late petitions to the District Attorney's Office.

Chair Horan asked if the Board would be notified when letters were sent out related to late filings and Ms. Parent replied they typically were not. Ms. Gustafson concurred with Ms. Parent. Member Ainsworth inquired whether or not the letters to the petitioners instructed them they were allowed to come to the hearings to have their appeals heard by the Board. Ms. Gustafson recalled the letters simply informed petitioners their appeals were filed late and stated the Board lacked the jurisdiction to hear their appeals.

Member Ainsworth wondered if the Board could allow the late petitioners to appeal since there were only four of them. Ms. Gustafson responded the Board's ability to hear cases was based on whether or not they had jurisdiction. Ms. Parent stated the four appeals referenced by Member Ainsworth were exemption appeal cases that had a different deadline; those would be heard by the Board. The late filings in question were those filed after the January 15th deadline. When the late filings were aged in years past it became problematic because the board did not have the jurisdiction to hear the cases. Chair Horan asked if the people who filed late had the option to send their petitions directly to the State and Ms. Gustafson replied she did not think so.

Chair Horan restated Member Lazzarone's motion to direct the Assessor's Office to send the late petitions to the DA's Office. He added the DA's Office would then inform the petitioners they had missed the deadline and that their cases would not come to the Board. Member Ainsworth seconded the motion, which carried on a vote of 5 to 0 with Member Richards absent.

Ms. Parent next spoke about the topic of withdrawals which were typically listed at the beginning of each agenda. This agenda item provided the Board the opportunity to deal with any petitions that were withdrawn after the agenda was posted. It had been the Board's practice to allow the Assessor's Office to reschedule any requests for continuances that were received before the date of a scheduled hearing. Any requests for continuances that came forward on the day of a scheduled hearing would be brought to the Board's attention so the Board could make a motion to continue the item to a specific date.

Ms. Parent stated the Commission Chambers was reserved for hearings on the eight dates that were indicated on the calendar included in the backup material. She noted Chair Horan would not be available on February 5th and February 23rd. Based on member availability and noticing requirements the most appropriate date for the first hearing would be February 12th. Other dates included February 14th, 15th, and the 21st, with February 26th and February 28th set aside for continuances. Chair Horan indicated a

willingness to adjust his plans for February 23rd if there was a need for another date. Ms. Parent replied that would be kept in mind and noted all the hearings would be scheduled to start at 9:00 a.m.

Alternate Member Krahn inquired if she would be given notice of any dates where her presence might be needed. Ms. Parent stated she hoped to be able to provide Member Krahn with that information soon. She noted the presence of three members would fulfil quorum requirements in the event Member Krahn was not available to attend a meeting. Member Krahn stated she would make note of all the meeting dates.

**18-011E      AGENDA ITEM 10    BOARD MEMBER COMMENTS:** This item is limited to announcements or topics/issues proposed for future agendas.

Member Ainsworth thanked staff for the exceptional work they did to make the Board Member's jobs easier. He said the information packets were spot on.

Chair Horan echoed Member Ainsworth's comments. He remarked when there were disagreements they were handled professionally and it was never personal. He appreciated the efforts of the Clerk and the Assessor as well as the support of counsel. He stated he enjoyed the activities of the Board.

**18-012E      AGENDA ITEM 11    PUBLIC COMMENT**

There was no response to the call for public comment.

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10:14 a.m. There being no further business to discuss, on motion by Chair Horan, seconded by Member Ainsworth, which motion duly carried, the meeting was adjourned.

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PHILIP HORAN, Chair  
Washoe County Board of Equalization

ATTEST:

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NANCY PARENT, County Clerk and  
Clerk of the Washoe County Board of  
Equalization

*Minutes Prepared by:  
Cathy Smith, Deputy County Clerk*