

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

FRIDAY

9:00 A.M.

JANUARY 22, 2021

PRESENT:

Eugenia Larmore, Chair
James Ainsworth, Member
Dennis George, Member
Bobbi Lazzarone, Member
Daren McDonald, Member (via Zoom)

Janis Galassini, County Clerk
Jennifer Gustafson, Deputy District Attorney (via Zoom)
Michael Large, Deputy District Attorney

The Board of Equalization convened at 9:00 a.m. in the Caucus Room of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Chair Larmore called the meeting to order, the Clerk called the roll, and the Board conducted the following business:

21-003E **AGENDA ITEM 4** Public Comments

There was no response to the call for public comment.

21-004E **AGENDA ITEM 5** Oath of Office: Clerk to administer oath of office to new or re-appointed Board members. (Dennis George)

County Clerk Janis Galassini administered the Oath of Office to Member Dennis George.

21-005E **AGENDA ITEM 6** Election of Vice-Chair: Possible election of a vice-chair for the 2020 Washoe County Board of Equalization.

There was no response to the call for public comment.

On motion by Chair Larmore, seconded by Member George, which motion duly carried on a 5-0 vote, it was ordered that Member Ainsworth be elected as Vice Chair.

21-006E **AGENDA ITEM 7** Swearing In: County Clerk to Administer Oath to Appraisal Staff.

County Clerk Janis Galassini swore in the appraisal staff that was present at the meeting. She indicated those members of staff would sign the sign-in sheet when they were present in Chambers.

ORIENTATION AND TRAINING:

21-007E **AGENDA ITEM 8A** Washoe County Assessor's Office presentation and overview of assessment process for the 2021/2022 fiscal year.

Chief Deputy Assessor Cori Burke stated the Assessor's Office (AO) performed the 2021 re-appraisal of 183,050 real property parcels. She explained they valued property on the secured roll by adding the market value of the land to the replacement cost of the improvements, then subtracting statutory depreciation. She noted the total taxable value could not exceed full cash value.

Ms. Burke indicated the AO took a very conservative approach this year because they did not know the impacts of COVID-19 (C19). She pointed out there were timelines by which they had to abide, so they had to evaluate things before July 1, 2020, which was early into the State shutdown. The conservative approach was used for all reappraisals, but particularly commercial parcels. The AO assessed residential properties like normal, employing an allocation method on most neighborhoods and using market value with a sales comparison approach where there were sales. She added they required an overwhelming amount of evidence before raising values. She pointed out residential values were doing much better than commercial values.

Ms. Burke mentioned there were about 20,000 commercial parcels in the unsecured roll, 8,500 mobile homes, and just under 500 aircraft, all of which were valued for 2020. She reminded the Board that Nevada Revised Statutes required a petitioner to allow entry to a property or provide a personal property declaration; without this, the Board of Equalization could not grant a reduction. She felt this could be important in some hearings.

Ms. Burke announced the AO had received 72 appeals as of 4:00 p.m. the prior day; four were personal property, six were exemptions and each of those included a stipulation, and the remainder were real property parcels. Six of the real property parcels had already been stipulated. She indicated the majority of the appeals were for commercial properties, and she anticipated the subject of C19 coming up quite a bit. She reiterated the AO was bound by certain timelines, though the Board could consider information up until January 1, 2021. She defined equalization by repeating how the AO appraised property, adding that equalization did not mean every parcel had the same land value or would be increased or decreased by the same percentage. The same was true for personal property. She remarked the AO would not be able to consider any unsecured roll appeal where the business closed subsequently to July 1, 2020. The secured roll was assessed based on values as of July 1, 2021, meaning the AO was estimating the value as of that date.

In response to Member George's query, Ms. Burke restated there were 72 appeals; there had been more, but some had been withdrawn. The AO planned to schedule 60 hearings for 110 parcels over the five available hearing days.

There was no public comment or action taken on this item.

21-008E **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; distribution of State Guidelines to County Board of Equalization Members.

County Clerk Janis Galassini said it was her first Board of Equalization (BOE) season as Clerk. She introduced her staff: Supervisor of the Boards Records and Minutes Division Derek Sonderfan; newly appointed Chief Deputy County Clerk Cathy Smith; Deputy Clerks Doni Gassaway, Carolina Stickley, and Leah Burton; and Department Programmer Analyst Jonathan Lujan, who was not present. She praised Mr. Lujan for working with the Assessor's Office to prepare for the upcoming season.

Ms. Galassini reviewed the packet of information provided to the Board for this item, beginning with the member roster. She encouraged Board Members to use this information but discouraged them from emailing the entire list to avoid violating the Open Meeting Law. Referring to the February calendar, she noted the Commission Chambers had been reserved for seven days, although one was President's Day, which she opined would not be needed.

Ms. Galassini commented that both continuances and roll change request increases would be scheduled for February 26; additional items could be heard on that day as well. She indicated the first opportunity to facilitate notices would be the first available date, February 5, and the remaining dates were February 8, 18, 19, and 22. She reminded the Board the Assessor's Office (AO) put together the agenda by grouping together like items. Chief Deputy Assessor Cori Burke clarified the AO planned to group items together by tax representatives, not property type, in an effort to reduce the number of rescheduled hearings. Ms. Galassini asked Board Members to review the calendar to identify any potential conflicts to avoid quorum issues. Chair Larmore pointed out the quorum for the BOE was three Members. Ms. Galassini stated all appeals needed to be heard by February 28, which was a Sunday, so February 26 would be the last chance to complete all BOE business.

Ms. Galassini reviewed the task chart, highlighting the responsibilities of the AO. She praised AO staff for working with petitioners over the years to get stipulations or withdrawals on many cases, reducing what came before the BOE. She explained the Clerk's Office was the independent record keeper, and she hoped all five Members could be present at each meeting given the small number of available dates. She remarked Members received \$125 for every meeting attended, to be paid about 30 days after the end of the BOE season. She said the Clerk's Office marked all evidence received before the meeting, though any evidence turned in at the meeting would be distributed to the Board. All hearings were recorded. She reviewed the responsibilities of the Clerk's Office, including sending out decision letters and roll change request letters. They also composed the minutes, which were kept forever.

Ms. Galassini noted there was a BOE website and suggested the Board review the information to see if any of it needed to be clarified for the public. The website

also contained appeal forms for both the County and State Boards of Equalization. She highlighted the list of possible motions for real and personal property, which she felt simplified things for Board Members and Clerk's Office staff in terms of using the correct language. She lauded District Attorney's (DA's) Office staff for assisting Board Members in selecting the right sections of statute and suggesting which values to use.

Member George asked for clarification about how motions were made. A brief discussion resulted where Ms. Galassini and various Board Members explained that the motion menu was used to help make motions, although it could take a bit of time to get used to making them. The Clerk mentioned that certain appeals might require the Board to form a motion that was not one of the suggested ones. Deputy District Attorney Mike Large added the DA's Office would help ensure that Board Members' motions were recorded correctly and contained what was required by Nevada law. The motion menu was a guideline based on past experience. Chair Larmore said they would often take a few moments during hearings to check with the DAs in real time.

Ms. Galassini encouraged all Board Members to prepare a bio and send it to the Clerk's Office to be included on the BOE website, which currently only featured two bios. She mentioned laptops were available to any Board Members who wanted them as long as they signed them out. She explained all hearing materials were prepared for Board Members on thumb drives and made available online when the agendas were posted three business days before each meeting. The Clerk's Office could make arrangements to get thumb drives to interested Members. She indicated any documents received after the corresponding agenda was posted and would be distributed at the meeting, and a system would be worked out to get those items to any Members or staff attending meetings virtually. She confirmed Member George's assertions that meetings would be held in the Commission Chambers.

Ms. Galassini said the Clerk's Office would provide snacks during the meetings, suggesting that Board Members should reach out to her with requests or dietary restrictions.

Member George asked whether breaks would be taken during longer meetings. Chair Larmore responded recent years did not feature long meetings but the Board would recess if any Board Member needed a break.

Member Ainsworth asked how many cases heard by the County BOE were appealed to the State BOE, and what percentage of those decisions were upheld. Ms. Burke said she would research the numbers from the 2020 season.

There was no public comment or action taken on this item.

21-009E **AGENDA ITEM 8C** Washoe County District Attorney’s Office training on Nevada Open Meeting Law and Ethics in Government Law.

Deputy District Attorney Jennifer Gustafson conducted a PowerPoint presentation and reviewed slides with the following titles: Legislative Intent of “OML”; When Does the OML Apply; Pillars of the OML; Public Body; Who is NOT a “Public Body”?; Meeting; What is a Quorum; Methods of Holding Meetings; Special Note; Watch Out for “Walking Quorum”; Exception: Attorney-Client Communications; Exception: Social Function; Notice of Meeting; Agenda (2 slides); Materials Available to the Public; Action – Voting Minimums; Minutes; Corrective Action; Enforcement (2 slides); OML Violations (2 slides); Sources of Information; But wait... there’s more!; and Any Questions.

Ms. Gustafson stated no changes had been made to the Open Meeting Law (OML) itself, but there had been some changes due to the COVID-19 (C19) pandemic. She said transparency was the driving force behind the OML. She confirmed that the Board of Equalization (BOE) was a public body, and three Members constituted a quorum of the Board. Due to C19, she explained, Governor Steve Sisolak enacted an emergency directive which added exemptions to Nevada Revised Statute (NRS) 241 removing the requirement to have a physical location for a meeting. She advised against talking about Board business over email altogether, even if doing so with only one other Member. She said she did not anticipate the need to hold an attorney-client meeting with the Board of Equalization. She encouraged Members to email her or Deputy District Attorney Mike Large with questions but cautioned against hitting ‘reply all’.

Ms. Gustafson reviewed the C19-driven modifications made to the OML with respect to noticing meetings, which were displayed in red on the slide. Given those changes, it would be permissible for supporting materials to be emailed to interested parties or for the Clerk’s Office to direct them to the website. She indicated the District Attorney’s Office reviewed all agendas to ensure they contained clear and complete statements of topics. She noted failure to do this was the largest cause of OML violations. She said the County policy regarding public comment was to allow it in blocks at the beginning and end of meetings, where the public could speak on any topic. Additionally, public comment periods were made available for each action item on the agenda, though the public was encouraged to keep their comments to the item topic; people could not be forced to stick to agenda items.

Member George asked whether the supporting materials included the appeal claims, and Mr. Large replied they did.

Ms. Gustafson remarked three Members were needed to take action on an item if all five Members were present; however, only two Members would need to vote on an item if only three Members were present. She mentioned members of the public were allowed to record any meeting with their own audio equipment. Ms. Gustafson provided an example of an OML violation and how that violation could be corrected. She noted there

were no noteworthy Attorney General opinions on OML violations in 2020 as most of them revolved around agendas without clear statements of items.

Ms. Gustafson stressed the importance of reviewing ethics because Members would be required to sign an acknowledgment form saying they were aware of their ethical responsibilities. She opined the BOE provided no opportunity for confidential information as everything was available to the public the same time it was available to the Board. The same was true of suppression of government information. Examples of ethically permissible de minimis uses included making photocopies and phone calls using government property.

Ms. Gustafson encouraged Board Members to review each agenda in advance so any possible conflicts of interest would be known before the meeting. She further encouraged them to explain any possible conflicts to her or Mr. Large, who would then provide language Members could use to disclose the conflict on the record. She stated family members with private or financial interests in an item could constitute a conflict of interest. She provided the example of an ex-spouse coming to the BOE for an appeal as one which might warrant recusal because any reasonable person would believe it constituted a conflict. She indicated the Members present should sign the acknowledgment forms and give them to Mr. Large; she would email the forms to the Members attending via Zoom.

There was no public comment or action taken on this item.

21-010E **AGENDA ITEM 9** 2021 Hearings: Discussion and possible adoption of rules and procedures to be used by the Board for hearings during the 2021 Board of Equalization meetings, including but not limited to, discussion and direction to staff on petitions filed after deadline date.

Member Lamore commented public comment blocks usually happened at the beginning and end of each meeting, and public comment was typically allowed on each action item. She asked whether a vote would be needed regarding public comment. If the standard public comment language was desired, Deputy District Attorney Mike Large responded, the Board could instruct the Clerk's Office to include it on each agenda.

County Clerk Jan Galassini noted the Assessor's Office (AO) created the agendas, which used the same basic format as the agenda for this meeting. She reviewed a typical agenda, which consisted of the salute to the flag, roll call, public comment, and then Board Member comments. After that came withdrawals, continuances, and stipulations. She mentioned there used to be an item for consolidations, but recently the Assessor's Office simply consolidated similar items when those items came up; that convention could be continued if the Board wished.

Ms. Galassini stated the deadline for appeal submissions was January 15, and she asked whether the AO had received everything that was expected to come in. Chief Deputy Assessor Cori Burke said they received documents the day before that were

postmarked for January 14th, so she anticipated a few more might come in. Anything submitted after that date would be handed over to the District Attorney's (DA's) Office for a decision. Mr. Large explained appeals needed to be postmarked by January 15, confirming any appeals received after that date would be sent to him and he would compose letters to the petitioners explaining why those hearings could not happen. He estimated four or five came in late each year, and the Board of Equalization (BOE) did not have the statutory right to hear those appeals. Some petitioners tried to appeal both the current year and a previous year and were instructed they could appeal the current year but were too late to appeal the prior one. The DA's office ensured that everything seen by the BOE was filed timely.

Ms. Galassini asked about any objections to February 5 being the date of the first meeting. Member McDonald said he had no conflicts with any dates, though if one date were dropped, he would prefer it to be February 22.

Chair Larmore confirmed a vote was not needed on the agenda discussion because things were being kept as it had been done in the past. She brought up the topic of holding physical meetings versus virtual ones. She pointed out the Commission Chambers was available, and it was sizeable enough to accommodate social distancing. She said the idea of hybrid meetings had been discussed, meaning the meetings would be available in person and via Zoom for Board Members, the DA, and the appellants. Ms. Galassini indicated the introductory language used for this meeting's agenda would be used for future agendas. Mr. Large asked Board Members who planned to attend via Zoom to make that known early so a plan could be devised to make documents turned in at the meeting available to all BOE Members.

Vice Chair Ainsworth asked whether BOE meetings were televised, to which Ms. Galassini responded they were not. Mr. Large said they used to be filmed years ago, but Ms. Galassini said the technological support for video was not available. Deputy District Attorney Jennifer Gustafson emphasized that Members did not have to attend meetings if they were not comfortable, and the Board could take a recess to distribute any documents to Board Members. Mr. Large added that Members should not attend in person if they felt ill.

Ms. Burke asked about the Board's preference for how AO staff should make their presentations. Chair Larmore said she loved seeing the staff in person, but the Board would not require anyone to be present given the health concerns. Ms. Burke indicated AO staff would be happy to present in person, but they requested that petitioners and appraisers present from their tables and not share the podium. Mr. Large said the meeting room could be set up to accommodate social distancing during presentations. Ms. Gustafson recommended that the Chair remind everyone at the beginning of each meeting to wear masks at all times in the Chambers; the Chair should also make frequent reminders and require people to wear them.

Chair Larmore asked whether a vote was needed. Mr. Large indicated it was styled for action, but a vote was not necessary because the Clerk's Office received direction, and nothing was different than typical County policy.

Ms. Galassini pointed out the Clerk's Office had a conflict with February 19, so she requested that both February 15 and 19 be avoided; this would still leave five hearing dates. Ms. Burke thought that would not be a problem. She said February 5 would be a light day where stipulations would be heard, and roll change request increases would be rescheduled to February 26. The AO would continue to work on stipulations. Mr. Large noted there were not many appeals and Ms. Burke said the totals were similar to last year. She remarked the AO was happy to try to stipulate with appellants who had good documentation. She expected more tax representatives could show up on Zoom because they would not have to fly in, which could result in more hearings. She felt it would be easy to schedule 60 hearings over four days. Chair Larmore pointed out many hearings involved one set of documents for multiple appeals.

There was no response to the call for public comment, and no action was taken on this item.

21-011E **AGENDA ITEM 10** Board Member Comments: This item is limited to announcements or topics/issues proposed for future agendas.

Member Lazzarone said she was pleased to serve on the Board again and welcomed new Member Dennis George. Member George hoped he would provide some value to the Board. Chair Larmore said it was good to see everyone again.

Member McDonald asked Chief Deputy Assessor Cori Burke if she was able to look up the results of State Board of Equalization (SBOE) appeals, a question brought up earlier in the meeting. Ms. Burke replied 14 appeals were made to the SBOE in 2020. The County Board of Equalization (CBOE) had stipulated two of them. The remaining 12 appeals were made by Wal-Mart, one of which received a reduction by the SBOE while the other 11 were upheld. The CBOE Members expressed pride at their record.

Deputy District Attorney Mike Large opined the CBOE was one of the most professional boards the County had, adding the work they did was very important. He urged the Members to reach out to the District Attorneys with any questions. Deputy District Attorney Jen Gustafson said she would provide her and Mr. Large's contact information to all Board Members.

21-012E **AGENDA ITEM 11** Public Comments

There was no response to the call for public comment.

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10:24 a.m. There being no further business to discuss, the meeting was adjourned without objection.

EUGENIA LARMORE, Chair
Washoe County Board of Equalization

ATTEST:

JANIS GALASSINI, County Clerk and
Clerk of the Washoe County Board of
Equalization

*Minutes Prepared by:
Derek Sonderfan, Deputy County Clerk*

Pending Board Approval