

**BOARD MEMBERS**

Eugenia Larmore, Chair  
James Ainsworth, Vice-Chair  
Dennis George  
Daren McDonald  
Rob Pierce

**COUNTY CLERK**

Janis Galassini

**DEPUTY DISTRICT ATTORNEY**

Jennifer Gustafson  
Trenton Ross

**ALTERNATE BOARD MEMBER**

Bobbi Lazzarone

**NOTICE OF MEETING AND AGENDA  
WASHOE COUNTY BOARD OF EQUALIZATION**

**COMMISSION CHAMBERS  
1001 E. 9<sup>TH</sup> STREET, BUILDING A, RENO, NEVADA**

**FEBRUARY 10, 2023**

**9:00 A.M.**

**Possible Changes to Agenda and Timing:** Items on the agenda may be taken out of order, combined with other items, removed from the agenda, or moved to the agenda of another meeting. Items with a specific time designation will not be heard prior to the stated time but may be heard later. The Board may take short breaks approximately every 90 minutes.

**Public Comment:** Public comments are welcomed during the public comment periods at the beginning and end of the meeting for all matters, whether listed on the agenda or not, and are limited to three (3) minutes per person per public comment period. Additionally, public comment of three minutes per person will be heard during individually numbered items designated as "for possible action" on the agenda. Public comment during individual action items must be relevant to the particular item being considered.

Members of the public may also submit comments by email to [clerkboard@washoecounty.gov](mailto:clerkboard@washoecounty.gov). The Board will make reasonable efforts to send all comments received by 4:00pm on February 9, 2023 by email to the Board members prior to the meeting.

**Responses to Public Comments:** The Board of Equalization can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. The Open Meeting Law does not expressly prohibit responses to public comments by the Board. However, responses from Board members to unlisted public comment topics could become deliberation on a matter without notice to the public. To avoid this situation and to ensure the public has notice of all matters the Board will consider, members may choose not to respond to public comments except to correct factual inaccuracies, ask for County staff action, or ask that a matter be listed on a future agenda. The Board may do this either during the public comment item or during the following item: "Board Member Comments: This item is limited to announcements or topics/issues proposed for future agendas."

**Forum Restrictions and Orderly Conduct of Business:** The Board of Equalization conducts the business of Washoe County and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place, and manner of speech. Irrelevant and unduly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

**Posting of Notice and Agenda:** Pursuant to NRS 241.020(4)(b), the Agenda for the Board of Equalization has been posted at the Washoe County Administration Building (1001 E. 9<sup>th</sup> Street, Building A, Reno, Nevada) and has been electronically posted at [https://www.washoecounty.gov/clerks/brm/board\\_committees/boe/index.php](https://www.washoecounty.gov/clerks/brm/board_committees/boe/index.php) and <https://notice.nv.gov>.

**How to Get Copies of Agenda and Supporting Materials:** Copies of the agenda and supporting materials for the items on the agenda, provided to the Washoe County Board of Equalization, are available to members of the public at the Washoe County Clerk's Office (1001 E. 9<sup>th</sup> Street, Bldg A, 1<sup>st</sup> Floor, Reno Nevada), by contacting Lauren Morris at phone (775) 784-7275 or email [lmorris@washoecounty.gov](mailto:lmorris@washoecounty.gov), or on the Board of Equalization's website at [https://www.washoecounty.gov/clerks/brm/board\\_committees/boe/index.php](https://www.washoecounty.gov/clerks/brm/board_committees/boe/index.php).

WASHOE COUNTY BOARD OF EQUALIZATION AGENDA – FEBRUARY 10, 2023

**Accessibility:** The Washoe County Commission Chambers are accessible to the disabled. If you require special arrangements for the meeting, call the County Clerk's Office, (775) 784-7279, at least 24 business hours prior to the meeting.

**Public Transportation:** Public transportation is available to this meeting site: RTC Routes 2, 2S, 5 and 15 serve this location. For eligible RTC ACCESS reservations call (775) 348-5438.

1. **CALL TO ORDER** (non-action item)
  
2. **SALUTE TO THE FLAG** (non-action item)
  
3. **ROLL CALL AND DETERMINATION OF QUORUM** (non-action item)
  
4. **PUBLIC COMMENTS** (non-action item)  
Comment heard under this item will be limited to three (3) 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.
  
5. **SWEARING IN** (non-action item)  
County Clerk to administer oath to Washoe County Assessor's appraisal staff.
  
6. **WITHDRAWALS (FOR POSSIBLE ACTION)**  
Petitions withdrawn after posting of agenda.
  
7. **REQUESTS FOR CONTINUANCE (FOR POSSIBLE ACTION)**  
Review, discussion and possible action on requests for continuances.
  
8. **STIPULATIONS - EXEMPTIONS (FOR POSSIBLE ACTION)**

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

| <b><u>ASSESSOR'S PARCEL NO.</u></b> | <b><u>PETITIONER</u></b>          | <b><u>HEARING NO.</u></b> |
|-------------------------------------|-----------------------------------|---------------------------|
| 008-490-02                          | PILGRIM REST SENIOR HOUSING       | 23-0001E22                |
| 129-252-03                          | HORTON, MELISSA M                 | 23-0002E22                |
| 027-354-21                          | WESTCARE NEVADA INC               | 23-0003E22A               |
| 028-172-05                          | WESTCARE NEVADA INC               | 23-0003E22B               |
| 550-073-02                          | WESTCARE NEVADA INC               | 23-0003E22C               |
| 550-231-15                          | WESTCARE NEVADA INC               | 23-0003E22D               |
| 007-241-24                          | BOYS & GIRLS CLUB TRUCKEE MEADOWS | 23-0004E22                |
| 011-231-15                          | DCCS RENO 713 LP                  | 23-0025E22                |
| 013-041-34                          | DCCS RENO 713 LP                  | 23-0026E22                |

**9. STIPULATIONS – REAL PROPERTY (FOR POSSIBLE ACTION)**

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

| <b>ASSESSOR'S PARCEL NO.</b> | <b>PETITIONER</b>                        | <b>HEARING NO.</b> |
|------------------------------|--|--------------------|
| 007-216-32                   | NEVADA NATIONAL BANK                     | 23-0018            |
| 086-801-13                   | BANK OF AMERICA                          | 23-0019            |
| 123-143-15                   | ELGOHARY, VICTOR S & MARY H              | 23-0023            |
| 125-462-02                   | DANA GAUTHIER & ELYCE GALL               | 23-0046            |
| 087-400-12                   | FENTON, JAMES & ALICE                    | 23-0068            |
| 552-363-05                   | WILLIAM NUSSEAR TRUST                    | 23-0069            |
| 041-051-53                   | PHILIP G & JENNIFER A SATRE FAMILY TRUST | 23-0101            |

**10. RESIDENTIAL REAL PROPERTY APPEALS (FOR POSSIBLE ACTION)**

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

| <b>ASSESSOR'S PARCEL NO.</b> | <b>PETITIONER</b>               | <b>HEARING NO.</b> |
|------------------------------|---------------------------------|--------------------|
| 008-193-16                   | BIMA, ALAN                      | 23-0009            |
| 023-593-03                   | DIXIE PHILLIPS 2015 TRUST       | 23-0010            |
| 152-402-06                   | DELEGAL TRUST                   | 23-0015            |
| 038-341-24                   | THOMAS R BRADLEY FAMILY TRUST   | 23-0016            |
| 082-592-10                   | SANBURN, MICHAEL A              | 23-0024            |
| 131-080-24                   | MCNULTY LIVING TRUST            | 23-0103            |
| 161-213-24                   | ROBERT E BLANCHARD LIVING TRUST | 23-0110            |

**11. VACANT LAND REAL PROPERTY APPEALS (FOR POSSIBLE ACTION)**

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

| <b>ASSESSOR'S PARCEL NO.</b> | <b>PETITIONER</b>        | <b>HEARING NO.</b> |
|------------------------------|--------------------------|--------------------|
| 200-651-01                   | AMH NV19 DEVELOPMENT LLC | 23-0102A           |
| 200-651-02                   | AMH NV19 DEVELOPMENT LLC | 23-0102B           |
| 200-651-03                   | AMH NV19 DEVELOPMENT LLC | 23-0102C           |
| 200-651-04                   | AMH NV19 DEVELOPMENT LLC | 23-0102D           |
| 200-651-05                   | AMH NV19 DEVELOPMENT LLC | 23-0102E           |
| 200-651-06                   | AMH NV19 DEVELOPMENT LLC | 23-0102F           |
| 200-651-07                   | AMH NV19 DEVELOPMENT LLC | 23-0102G           |
| 200-651-08                   | AMH NV19 DEVELOPMENT LLC | 23-0102H           |
| 200-651-09                   | AMH NV19 DEVELOPMENT LLC | 23-0102I           |

| <b>ASSESSOR'S PARCEL NO.</b> | <b>PETITIONER</b>        | <b>HEARING NO.</b> |
|------------------------------|--------------------------|--------------------|
| 200-652-01                   | AMH NV19 DEVELOPMENT LLC | 23-0102J           |
| 200-652-02                   | AMH NV19 DEVELOPMENT LLC | 23-0102K           |
| 200-652-03                   | AMH NV19 DEVELOPMENT LLC | 23-0102L           |
| 200-652-04                   | AMH NV19 DEVELOPMENT LLC | 23-0102M           |
| 200-652-05                   | AMH NV19 DEVELOPMENT LLC | 23-0102N           |
| 200-652-06                   | AMH NV19 DEVELOPMENT LLC | 23-0102O           |
| 200-652-07                   | AMH NV19 DEVELOPMENT LLC | 23-0102P           |
| 200-661-01                   | AMH NV19 DEVELOPMENT LLC | 23-0102Q           |
| 200-661-02                   | AMH NV19 DEVELOPMENT LLC | 23-0102R           |
| 200-661-03                   | AMH NV19 DEVELOPMENT LLC | 23-0102S           |
| 200-661-04                   | AMH NV19 DEVELOPMENT LLC | 23-0102T           |
| 200-661-05                   | AMH NV19 DEVELOPMENT LLC | 23-0102U           |
| 200-661-06                   | AMH NV19 DEVELOPMENT LLC | 23-0102V           |
| 200-661-07                   | AMH NV19 DEVELOPMENT LLC | 23-0102W           |
| 200-661-08                   | AMH NV19 DEVELOPMENT LLC | 23-0102X           |
| 200-661-09                   | AMH NV19 DEVELOPMENT LLC | 23-0102Y           |
| 200-661-11                   | AMH NV19 DEVELOPMENT LLC | 23-0102Z           |
| 200-661-12                   | AMH NV19 DEVELOPMENT LLC | 23-0102A1          |
| 200-661-13                   | AMH NV19 DEVELOPMENT LLC | 23-0102B1          |
| 200-661-14                   | AMH NV19 DEVELOPMENT LLC | 23-0102C1          |
| 200-661-15                   | AMH NV19 DEVELOPMENT LLC | 23-0102D1          |
| 200-661-16                   | AMH NV19 DEVELOPMENT LLC | 23-0102E1          |
| 200-661-17                   | AMH NV19 DEVELOPMENT LLC | 23-0102F1          |
| 200-662-01                   | AMH NV19 DEVELOPMENT LLC | 23-0102G1          |
| 200-662-02                   | AMH NV19 DEVELOPMENT LLC | 23-0102H1          |
| 200-662-03                   | AMH NV19 DEVELOPMENT LLC | 23-0102I1          |
| 200-662-04                   | AMH NV19 DEVELOPMENT LLC | 23-0102J1          |
| 200-662-05                   | AMH NV19 DEVELOPMENT LLC | 23-0102K1          |
| 200-662-06                   | AMH NV19 DEVELOPMENT LLC | 23-0102L1          |
| 200-662-07                   | AMH NV19 DEVELOPMENT LLC | 23-0102M1          |
| 200-662-08                   | AMH NV19 DEVELOPMENT LLC | 23-0102N1          |
| 200-662-09                   | AMH NV19 DEVELOPMENT LLC | 23-0102O1          |
| 200-662-10                   | AMH NV19 DEVELOPMENT LLC | 23-0102P1          |
| 200-662-11                   | AMH NV19 DEVELOPMENT LLC | 23-0102Q1          |
| 200-662-12                   | AMH NV19 DEVELOPMENT LLC | 23-0102R1          |
| 200-662-13                   | AMH NV19 DEVELOPMENT LLC | 23-0102S1          |
| 200-662-14                   | AMH NV19 DEVELOPMENT LLC | 23-0102T1          |

| <b>ASSESSOR'S PARCEL NO.</b> | <b>PETITIONER</b>        | <b>HEARING NO.</b> |
|------------------------------|--------------------------|--------------------|
| 200-662-15                   | AMH NV19 DEVELOPMENT LLC | 23-0102U1          |
| 200-662-16                   | AMH NV19 DEVELOPMENT LLC | 23-0102V1          |
| 200-662-17                   | AMH NV19 DEVELOPMENT LLC | 23-0102W1          |
| 200-663-01                   | AMH NV19 DEVELOPMENT LLC | 23-0102X1          |
| 200-663-02                   | AMH NV19 DEVELOPMENT LLC | 23-0102Y1          |
| 200-663-03                   | AMH NV19 DEVELOPMENT LLC | 23-0102Z1          |
| 200-663-04                   | AMH NV19 DEVELOPMENT LLC | 23-0102A2          |
| 200-663-05                   | AMH NV19 DEVELOPMENT LLC | 23-0102B2          |
| 200-663-06                   | AMH NV19 DEVELOPMENT LLC | 23-0102C2          |
| 200-663-07                   | AMH NV19 DEVELOPMENT LLC | 23-0102D2          |
| 200-663-08                   | AMH NV19 DEVELOPMENT LLC | 23-0102E2          |
| 200-663-09                   | AMH NV19 DEVELOPMENT LLC | 23-0102F2          |
| 200-663-10                   | AMH NV19 DEVELOPMENT LLC | 23-0102G2          |

**12. ROLL CHANGE REQUEST – SILVER DOLLAR ESTATES AREA 4 SUBDIVISION (FOR POSSIBLE ACTION)**

**DECREASE** – consideration of and action to approve or deny Roll Change Request (“RCR”) numbers 1-1 through 1-99 for parcels in the Silver Dollar Estates Area 4 subdivision based on the Assessor’s recommendation to apply a subdivision discount of -20% to the taxable land value of these parcels per NAC 361.1295.

| <b>ASSESSOR'S PARCEL NO.</b> | <b>PROPERTY OWNER</b> | <b>RCR NO.</b> |
|------------------------------|-----------------------|----------------|
| 554-471-01                   | D R HORTON INC        | 1-1            |
| 554-471-02                   | D R HORTON INC        | 1-2            |
| 554-471-03                   | D R HORTON INC        | 1-3            |
| 554-471-04                   | D R HORTON INC        | 1-4            |
| 554-471-05                   | D R HORTON INC        | 1-5            |
| 554-471-06                   | D R HORTON INC        | 1-6            |
| 554-471-07                   | D R HORTON INC        | 1-7            |
| 554-471-08                   | D R HORTON INC        | 1-8            |
| 554-471-10                   | D R HORTON INC        | 1-9            |
| 554-471-11                   | D R HORTON INC        | 1-10           |
| 554-471-12                   | D R HORTON INC        | 1-11           |
| 554-471-13                   | D R HORTON INC        | 1-12           |
| 554-471-14                   | D R HORTON INC        | 1-13           |
| 554-472-02                   | D R HORTON INC        | 1-14           |
| 554-472-03                   | D R HORTON INC        | 1-15           |
| 554-472-04                   | D R HORTON INC        | 1-16           |
| 554-472-05                   | D R HORTON INC        | 1-17           |

| <b>ASSESSOR'S PARCEL NO.</b> | <b>PROPERTY OWNER</b> | <b>RCR NO.</b> |
|------------------------------|-----------------------|----------------|
| 554-472-06                   | D R HORTON INC        | 1-18           |
| 554-472-08                   | D R HORTON INC        | 1-19           |
| 554-472-09                   | D R HORTON INC        | 1-20           |
| 554-472-10                   | D R HORTON INC        | 1-21           |
| 554-472-11                   | D R HORTON INC        | 1-22           |
| 554-472-12                   | D R HORTON INC        | 1-23           |
| 554-473-02                   | D R HORTON INC        | 1-24           |
| 554-473-03                   | D R HORTON INC        | 1-25           |
| 554-473-04                   | D R HORTON INC        | 1-26           |
| 554-473-05                   | D R HORTON INC        | 1-27           |
| 554-473-07                   | D R HORTON INC        | 1-28           |
| 554-473-08                   | D R HORTON INC        | 1-29           |
| 554-474-01                   | D R HORTON INC        | 1-30           |
| 554-474-02                   | D R HORTON INC        | 1-31           |
| 554-474-03                   | D R HORTON INC        | 1-32           |
| 554-474-04                   | D R HORTON INC        | 1-33           |
| 554-474-05                   | D R HORTON INC        | 1-34           |
| 554-474-06                   | D R HORTON INC        | 1-35           |
| 554-474-07                   | D R HORTON INC        | 1-36           |
| 554-474-08                   | D R HORTON INC        | 1-37           |
| 554-474-10                   | D R HORTON INC        | 1-38           |
| 554-474-11                   | D R HORTON INC        | 1-39           |
| 554-474-13                   | D R HORTON INC        | 1-40           |
| 554-474-14                   | D R HORTON INC        | 1-41           |
| 554-474-15                   | D R HORTON INC        | 1-42           |
| 554-474-17                   | D R HORTON INC        | 1-43           |
| 554-474-19                   | D R HORTON INC        | 1-44           |
| 554-474-20                   | D R HORTON INC        | 1-45           |
| 554-474-21                   | D R HORTON INC        | 1-46           |
| 554-474-22                   | D R HORTON INC        | 1-47           |
| 554-474-23                   | D R HORTON INC        | 1-48           |
| 554-474-24                   | D R HORTON INC        | 1-49           |
| 554-475-01                   | D R HORTON INC        | 1-50           |
| 554-475-02                   | D R HORTON INC        | 1-51           |
| 554-475-03                   | D R HORTON INC        | 1-52           |
| 554-475-04                   | D R HORTON INC        | 1-53           |
| 554-475-06                   | D R HORTON INC        | 1-54           |

| <b>ASSESSOR'S PARCEL NO.</b> | <b>PROPERTY OWNER</b> | <b>RCR NO.</b> |
|------------------------------|-----------------------|----------------|
| 554-475-07                   | D R HORTON INC        | 1-55           |
| 554-475-08                   | D R HORTON INC        | 1-56           |
| 554-475-09                   | D R HORTON INC        | 1-57           |
| 554-475-10                   | D R HORTON INC        | 1-58           |
| 554-475-11                   | D R HORTON INC        | 1-59           |
| 554-475-13                   | D R HORTON INC        | 1-60           |
| 554-481-01                   | D R HORTON INC        | 1-61           |
| 554-481-02                   | D R HORTON INC        | 1-62           |
| 554-481-03                   | D R HORTON INC        | 1-63           |
| 554-481-04                   | D R HORTON INC        | 1-64           |
| 554-482-01                   | D R HORTON INC        | 1-65           |
| 554-482-02                   | D R HORTON INC        | 1-66           |
| 554-482-03                   | D R HORTON INC        | 1-67           |
| 554-482-04                   | D R HORTON INC        | 1-68           |
| 554-482-05                   | D R HORTON INC        | 1-69           |
| 554-482-06                   | D R HORTON INC        | 1-70           |
| 554-482-07                   | D R HORTON INC        | 1-71           |
| 554-482-08                   | D R HORTON INC        | 1-72           |
| 554-482-09                   | D R HORTON INC        | 1-73           |
| 554-482-10                   | D R HORTON INC        | 1-74           |
| 554-482-11                   | D R HORTON INC        | 1-75           |
| 554-482-13                   | D R HORTON INC        | 1-76           |
| 554-482-14                   | D R HORTON INC        | 1-77           |
| 554-482-15                   | D R HORTON INC        | 1-78           |
| 554-482-16                   | D R HORTON INC        | 1-79           |
| 554-482-17                   | D R HORTON INC        | 1-80           |
| 554-482-18                   | D R HORTON INC        | 1-81           |
| 554-482-19                   | D R HORTON INC        | 1-82           |
| 554-482-20                   | D R HORTON INC        | 1-83           |
| 554-482-21                   | D R HORTON INC        | 1-84           |
| 554-482-22                   | D R HORTON INC        | 1-85           |
| 554-483-02                   | D R HORTON INC        | 1-86           |
| 554-483-03                   | D R HORTON INC        | 1-87           |
| 554-483-04                   | D R HORTON INC        | 1-88           |
| 554-483-05                   | D R HORTON INC        | 1-89           |
| 554-483-06                   | D R HORTON INC        | 1-90           |
| 554-483-07                   | D R HORTON INC        | 1-91           |

| <b>ASSESSOR'S PARCEL NO.</b> | <b>PROPERTY OWNER</b> | <b>RCR NO.</b> |
|------------------------------|-----------------------|----------------|
| 554-483-08                   | D R HORTON INC        | 1-92           |
| 554-483-10                   | D R HORTON INC        | 1-93           |
| 554-483-11                   | D R HORTON INC        | 1-94           |
| 554-483-12                   | D R HORTON INC        | 1-95           |
| 554-483-13                   | D R HORTON INC        | 1-96           |
| 554-483-14                   | D R HORTON INC        | 1-97           |
| 554-483-15                   | D R HORTON INC        | 1-98           |
| 554-483-16                   | D R HORTON INC        | 1-99           |

**13. ROLL CHANGE REQUEST – LAKESHORE SUBDIVISION (FOR POSSIBLE ACTION)**

**DECREASE** – consideration of and action to approve or deny RCR numbers 2-1 through 2-15 for the listed parcels in the Lakeshore subdivision based on the Assessor's recommendation to remove the +5% location adjustment applied to the taxable land value of these parcels.

| <b>ASSESSOR'S PARCEL NO.</b> | <b>PROPERTY OWNER</b>                       | <b>RCR NO.</b> |
|------------------------------|---|----------------|
| 122-162-06                   | SHORELINE CIRCLE INC                        | 2-1            |
| 122-162-07                   | PREGER FAMILY TRUST                         | 2-2            |
| 122-162-08                   | FEIN TRUST, EDWARD                          | 2-3            |
| 122-162-09                   | LOWE PERSONAL RESIDENCE TRUST, TODD A et al | 2-4            |
| 122-162-10                   | AQUA PURA LLC                               | 2-5            |
| 122-162-11                   | SHULMAN, JAY S & LOUISE                     | 2-6            |
| 122-162-14                   | BKSK FAMILY TRUST                           | 2-7            |
| 122-162-15                   | 61 SHORELINE LLC                            | 2-8            |
| 122-162-16                   | ACHONDO LIVING TRUST, DANIEL & LINDA        | 2-9            |
| 122-162-17                   | FEATHER RIVER PARTNERS LLC                  | 2-10           |
| 122-162-18                   | DUFFIELD TRUST, CHERYL D                    | 2-11           |
| 122-162-19                   | DUFFIELD TRUST, CHERYL D                    | 2-12           |
| 122-162-21                   | ABBASI FAMILY TRUST                         | 2-13           |
| 122-162-25                   | SEYKOTA LIVING TRUST, EDWARD A              | 2-14           |
| 122-162-26                   | BLACK TRUST, LE                             | 2-15           |

**14. APPROVAL OF MINUTES (FOR POSSIBLE ACTION)**

Approval of minutes for the County Board of Equalization meeting of April 7, 2022.

**15. APPROVAL OF MINUTES (FOR POSSIBLE ACTION)**

Approval of revised minutes for the County Board of Equalization meeting of January 21, 2022.

**16. BOARD MEMBER COMMENTS (non-action item)**

This item is limited to announcements or topics/issues proposed for future agendas.

**17. PUBLIC COMMENTS (non-action item)**

Comment heard under this item will be limited to three (3) 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.

**18. ADJOURNMENT (non-action item)**