

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

TUESDAY

9:00 A.M.

JANUARY 20, 2017

PRESENT:

Philip Horan, Chair
James Brown, Member
Eugenia Larmore, Member
Bobbi Lazzarone, Member
James Covert, Alternate Member

Jan Galassini, Chief Deputy County Clerk
Jennifer Gustafson, Deputy District Attorney
Michael Large, Deputy District Attorney

ABSENT:

James Ainsworth, Member*

The Board of Equalization convened at 9:05 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:

17-003E **AGENDA ITEM 4** Public Comment.

There was no response to the call for public comment.

17-004E **AGENDA ITEM 5 - OATH OF OFFICE:** Clerk to administer oath of office to new or reappointed Board members. (James Covert)

Jan Galassini, Chief Deputy County Clerk, administered the oath to Alternate Member Covert.

17-005E **AGENDA ITEM 6 - ELECTION OF VICE-CHAIRMAN:** Possible election of a vice-chairman for the 2017 Washoe County Board of Equalization.

Chair Horan asked whether there were any volunteers for the Vice Chair position. Due to the lack of any volunteers, he nominated Member Larmore.

Member Larmore stated she would be honored.

On motion by Chair Horan, seconded by Member Brown, which motion duly carried, it was ordered that Member Larmore be elected as the Vice Chair.

17-006E **AGENDA ITEM 7 - SWEARING IN:** County Clerk to Administer Oath to Appraisal Staff.

Jan Galassini, Chief Deputy County Clerk, swore in the appraisal staff.

ORIENTATION AND TRAINING:

17-007E **AGENDA ITEM 8A:** Washoe County Assessor's Office presentation and overview of assessment process for the 2017/2018 fiscal year.

Rigo Lopez, Chief Property Appraiser, introduced Michael Clark, County Assessor. He mentioned nine individuals retired from the department since the last Board session. He introduced members of the Assessor's Office's staff, which included Corinne Burke, Chief Deputy Assessor; Stacy Ettinger, Senior Appraiser; Steven Clement, Senior Appraiser; and Gail Vice, Senior Appraiser.

9:15 a.m.* Member Ainsworth arrived.

Mr. Lopez spoke about succession planning within the office. He provided a handout comparing the Board of Equalization's numbers from fiscal years 2016/2017 and 2017/2018, which was placed on file with the Clerk. He reported around 93 appeals were filed which was on par with the number of appeals filed in the prior year. He also reported there were currently 14 exemption appeals filed as compared to the five exemption appeals filed the previous year. He mentioned the Assessor's Office would reach out to taxpayers to address their concerns. He noted there were approximately 175,000 parcels within the County, which were handled by 18 real property appraisers. He explained the appraisers were assigned by neighborhoods; however, a business with multiple locations may be assigned to one appraiser. He also explained the valuation process. He remarked Nevada was not a market state and starting in 2009 values had been reappraised each year. He noted valuations were based on a modified cost approach and the taxable value could not exceed market value. He highlighted the Assessor's Office dealt with valuation and not with property taxes. He briefly spoke about the cap the Nevada Legislature established with Assembly Bill 489 in 2005. He stated the Assessor's Office staff was quick to adjust values and would make corrections when necessary. He added the Assessor's Office utilized Marshall and Swift for improvement values. Even though the Assessor's Office staff met with individuals who were affected by the Little Valley Fire, there was a possibility a group of those homeowners might appear before the Board. The recent cooler weather and precipitation created additional issues for homeowners; such as, leaks and expansion. He said the Assessor's Office continued to monitor the area in terms of valuation.

Member Brown inquired whether the utilization of the Marshall and Swift approach would be contested during the upcoming session.

Mr. Lopez believed it would not be contested.

Chair Horan stated the Assessor's Office had done a good job preventing confrontation between the parcel owners and staff.

Mr. Lopez reported the Assessor's Office met with individuals in Incline Village and he noted there were three appeals from that area; however, a couple of the appeals might be withdrawn. He mentioned there were around 4,000 to 5,000 appeals from Incline Village in the past.

Chair Horan commended the Assessor's Office on their communication with individuals filing appeals. He requested the Assessor's Office staff respond to questions the appellants might have during the hearings.

Member Lazzarone questioned whether most individuals understood the difference between how their taxes and property valuations were determined. She believed most individuals assumed the Assessor's Office dealt with property taxes.

Mr. Lopez replied the Assessor's Office staff had been informed to take the time on the phone to explain how the valuation process worked. In response to Chair Horan's comments, he stated staff had been instructed not to answer an appellant's questions directly during the hearings. Staff was instructed to wait for the questions from the Board to avoid side conversations between staff and the appellants.

17-008E **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.

Jan Galassini, Chief Deputy County Clerk, said Nancy Parent, County Clerk, was not present due to a personal matter but she should be back during the first week of February. She introduced the Clerk's Office staff. She indicated a packet regarding the responsibilities of the Assessor's Office and Clerk's Office was provided to the Board and was also placed on file with the Clerk. She provided a brief overview of the Clerk's Office responsibilities which included attending the hearings and taking minutes. She noted all hearings must be concluded by the end of February. She mentioned the information on the website changed; however, it still included everything the public and the Board members needed to see.

Chair Horan inquired whether the Board was required to view the information prior to the public.

Ms. Galassini replied the Board and the public were to view the information at the same time. She asked the Board to inform the Clerk's Office staff if they saw anything that needed to be changed on the website. She stated the Board members would be provided all of the documentation on thumb drives. Any additional documentation would be provided at the hearings. She mentioned there were two new motions regarding personal property, which were vetted by the District Attorney's Office and added to the suggested motion sheets. She said laptops were available for the Board

members to sign out and she asked whether the Board members had any dietary requirements in terms of the snacks the Clerk's Office would provide. While passing out the calendar, she inquired whether the Board members wanted the hearings to proceed over several short days or fewer longer days. She said the first hearing could be scheduled as early as February 6, 2017. There were no hearings on Tuesdays due to the Board of County Commissioners' meetings. She asked whether the Board members knew which days they might be unavailable so Alternate Member Covert could be scheduled on those days.

Chair Horan stated the prior year's scheduling of the shorter hearings worked well.

Ms. Galassini remarked the Clerk's Office would work with the Assessor's Office to schedule similar blocks of properties.

Chair Horan asked the Board members to provide the Clerk's Office with their schedules as soon as possible.

Ms. Galassini noted continuances would be reserved for the last three days of February.

Chair Horan, Member Ainsworth and Member Brown stated they did not have any restrictions in terms of their schedules.

Chair Horan stated he appreciated the efforts of the Clerk's Office to ensure the hearings ran smoothly with the cooperation of the Assessor's Office.

Ms. Galassini said she hoped for a smooth season.

17-009E **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.

Jennifer Gustafson, Deputy District Attorney, introduced herself and Michael Large, Deputy District Attorney. She conducted a PowerPoint presentation regarding the Open Meeting Law, which was placed on file with the Clerk. The PowerPoint presentation discussed the Open Meeting Law (OML) and included slides with the following headings: Learning Objectives, Legislative Intent of the "OML", When Does the OML Apply?, Pillars of the OML, Pillar: Public Body, Who is NOT a "Public Body"?, Pillar: Meeting, What is a Quorum?, Methods of Holding Meetings, Special Note, Serial Communications Prohibited, Exception: Attorney-Client Communications, Watch Out for "Walking Quorum", Social Function, Pillar: Notice, Pillar: Agenda, Public Comment, Action – Voting Minimums, Materials Available to the Public, Pillar: Minutes, Violations, Corrective Actions, 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,

Conflicts of Interest, Recusal, Ethics Acknowledgement, and Any Questions. A handout intended for public officers and staff regarding conflicts of interest was provided to the Board and placed on file with the Clerk.

Chair Horan reminded the Board members to be careful about public perception. There might not be a violation but someone could assume there was. He said he did not communicate with anyone regarding anything that might appear on the Board's agenda.

Member Lazzarone inquired how long a speaker could speak during public comment.

Jan Galassini, Chief Deputy County Clerk, said the amount of time was usually three minutes; however, some other boards might allow more time.

Alternate Member Covert mentioned an incident in which the Board was threatened which involved the police having to provide protection for the Board.

Mr. Large commented on the importance of the First Amendment. He said in terms of the Board of Equalization, it was rare for the Board to have public comment that was on topic. He noted the importance of allowing comment related to specific agenda items.

Chair Horan noted it was the Board's practice to allow comment on specific items.

Mr. Large stated the issue with opening public comment for every single agenda item was that someone might want to speak during all of the items.

Chair Horan remarked that was a risk.

Ms. Galassini recalled the Board allowed public comment only at the beginning and the end of the hearings in the past.

Chair Horan thanked legal counsel for their time and for providing a refresher course.

Mr. Large noted it was better to err on the side of caution. He said he and Ms. Gustafson would be present at every hearing to provide assistance, and he told the Board members not to hesitate to ask them questions.

Chair Horan noted the District Attorney's Office had always been supportive.

17-010E **AGENDA ITEM 9 - 2017 HEARINGS:** Discussion and possible adoption of rules and procedures to be used by the Board for hearings

during the 2017 Board of Equalization meetings, including but not limited to, discussion and direction to staff on petitions filed after deadline date.

Chair Horan requested a summary of what the Board adopted.

In regards to the 14 exemption appeals, Corinne Burke, Chief Deputy Assessor, inquired how the Board wanted to proceed. She suggested bringing the appeals forward as stipulations.

After some discussion between Chair Horan, Ms. Burke and Michael Large, Deputy District Attorney, it was agreed to allow the Assessor's Office to offer stipulation agreements to petitioners seeking exemptions.

On motion by Member Brown, seconded by Member Lazzarone, which motion duly carried, it was ordered to allow the Assessor's Office to offer stipulation agreements to petitioners seeking exemptions.

Jan Galassini, Chief Deputy Clerk, stated withdrawals were addressed at the beginning of the agenda and continuances were addressed on the last three days of the Board session.

Mr. Large requested direction in terms of late petitions. He said if petitions were filed late, the Board generally referred them to the District Attorney's Office for response.

Chair Horan recommended the continuation of that practice.

Ms. Galassini noted the deadline for receipt of petitions was January 17, 2017 due to a holiday.

On motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered to refer late petitions to the District Attorney's Office for response.

Jennifer Gustafson, Deputy District Attorney, thought it would be a good idea to ask if there was public comment on the item.

There was no public comment on the item.

Mr. Large inquired how the Board wanted to handle public comment during the hearings.

Chair Horan felt the Board did not have problems with public comment. He added the Board could modify the timing of public comment if it did not work on the first day.

Mr. Large suggested the Board limit public comment on individual items to be specific to those items.

Chair Horan said public comment held at the beginning and the end of the hearings could be about whatever the speaker wanted it to be; however, during specific items, public comment must be related to the item being discussed.

Member Ainsworth concurred with Chair Horan.

Chair Horan mentioned public comment was not allowed on every item at the General Improvement District Board that he served on.

Ms. Gustafson requested a motion.

Mr. Large believed a motion was not necessary.

Ms. Galassini inquired about the start time of the hearings.

Chair Horan stated the hearings historically started at 9:00 a.m. He asked whether there needed to be a motion.

Mr. Large replied no.

17-011E **AGENDA ITEM 10 - BOARD MEMBER COMMENTS:** This item is limited to announcements or topics/issues proposed for future agendas.

There were no comments.

17-012E **AGENDA ITEM 11 – PUBLIC COMMENTS:** 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.

There was no response to the call for public comment.

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10:40 a.m. There being no further business to discuss, on motion by Member Ainsworth, seconded by Chair Horan, which motion duly carried, the meeting was adjourned.

PHILIP HORAN, Chair
Washoe County Board of Equalization

ATTEST:

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

Minutes Prepared by:
Michael Siva, Deputy County Clerk