

**BOARD OF EQUALIZATION  
WASHOE COUNTY, NEVADA**

WEDNESDAY

9:00 A.M.

JANUARY 22, 2020

PRESENT:

**Eugenia Larmore, Chair**  
**James Ainsworth, Member**  
**Bobbi Lazzarone, Member**  
**Daren McDonald, Member**  
**Jim Richards, Member**

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

The Board of Equalization convened at 9:00 a.m. in the Central Conference 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:

**20-003E      AGENDA ITEM 4 PUBLIC COMMENT**

There was no response to the call for public comment.

**20-004E      AGENDA ITEM 5 OATH OF OFFICE: Clerk to administer oath of office to new or re-appointed Board members. (Eugenia Larmore and Daren McDonald)**

County Clerk Nancy Parent administered the Oath of Office to Members Eugenia Larmore and Daren McDonald.

**20-005E      AGENDA ITEM 6 ELECTION OF VICE-CHAIRMAN: Possible election of a vice-chair for the 2020 Washoe County Board of Equalization.**

There was no public comment on this item.

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

**20-006E      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:**

**20-007E** **AGENDA ITEM 8A** Washoe County Assessor's Office presentation and overview of assessment process for the 2020/2021 fiscal year.

Chief Deputy Assessor Cori Burke stated the Assessor's Office reappraised 181,433 parcels of real property in 1,200 neighborhoods for the 2020-21 secured roll. She explained taxable value was determined on the full cash value of the land while vacant land was based on its possible uses according to its zoning. Improvements on a parcel were valued considering the replacement costs less a depreciation factor of 1.5 percent per year, up to a maximum of 50 years or 75 percent; replacement costs had to be calculated utilizing Marshall and Swift Valuation Service without exception. She mentioned improvement value could be reduced if it exceeded full cash value, and this was typically done in the form of obsolescence.

Ms. Burke indicated this year featured a time adjustment on sales, which was .5 percent for single-family residences and 1 percent for condominiums. Additionally, an allocation percentage of 18 percent was used in neighborhoods that were homogenous but had no land sales. In the past, that percentage had been as high as 30 percent and as low as 15. She said the values on the secured roll were projections of what they would be on July 1, 2021.

Ms. Burke explained the Board would see appeals for 2019-20 for the unsecured roll, which was personal property; these related to property that was in existence on July 1, 2019. In all, 20,850 commercial and business accounts were appraised, as well as 777 aircrafts and 8,500 mobile units. She noted there were only 72 total appeals, 16 of which had already been withdrawn and five more already received stipulations. She expected a few more appeals to arrive from Walmart.

Lastly, Ms. Burke mentioned many appellants simply filled out 'to be determined' on their petitions regarding additional information. She reminded the Board the burden of proof was on the taxpayer and many could arrive to their hearings with evidence. She hoped the Assessor's Office would be given a few minutes to review that evidence.

**20-008E** **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 Nancy Parent introduced her staff: Chief Deputy Clerk Jan Galassini, Supervisor of the Board Records and Minutes Division Derek Sonderfan, Department Programmer Analyst Jonathan Lujan, and Deputy Clerks Carolina Stickley, Doni Gassaway, and Leah Burton.

Ms. Parent indicated that Board Members received packets of documents including the member roster, though she cautioned Members against communicating serially with other Members. She anticipated using February 7 for the first day of hearings, which would include roll change request (RCR) increases; these needed to be recognized by the Board so petitioners could receive notices via certified mail for their appeal hearings later in the season. She expected meetings on February 19 and 20, leaving February 28 open for continuances and the RCR hearings. She said a revised calendar would be sent out. She asked any Members to let her know if they could not attend any of those meetings since there was no alternate member. She stated all hearings needed to be heard by the last day of February because many State and County budgets were set based on taxable values. All hearings would be held in the Commission Chambers in the Washoe County Administrative Complex.

Ms. Parent reviewed the chart from the Board packets that detailed which departments handled which responsibilities, noting similar properties were heard on the same day to better allow for equalization. She said the Assessor's Office presented how they arrived at their valuations and petitioners were allowed to present why they felt those valuations were incorrect. The Clerk's role included being the record-keeper, providing the Board with evidence before the hearings, setting up the hearing room, swearing in appraisers, marking evidence, and preparing minutes. The Clerk's Office also prepared and sent out decision letters within 10 days of the meeting where the decisions were rendered. Pursuant to State law, all records were kept forever and made available both digitally and on microfilm.

Ms. Parent pointed out the Clerk's Office maintained a website which provided information and links to Board Members and petitioners; the website also contained agendas and minutes for the meetings. She noted Board Member biographies were included but the only bio currently on the site was Chair Larmore's. She encouraged other Members to submit their own bios for inclusion, as well as to provide any feedback that could improve the site.

Ms. Parent urged the Board to review the State documents included in the packet. She then drew the Board's attention to the pages of suggested motions. She explained these were beneficial both for assisting the Board with motion language while pre-programming the motions for the Clerk's Office minutes. Vice Chair Ainsworth opined they were the most important documents in the packet.

Mr. Sonderfan mentioned a number of petitions were filed because the wrong tax district number had been given; there was no specific motion to address that situation. The Clerk's Office would work with the Assessor's Office and the attorneys on that motion language. Ms. Parent added that would not be included in the list of stock motions.

Ms. Parent stated laptops were available and Vice Chair Ainsworth and Member Lazzarone expressed interest. Ms. Parent said all documents would be posted online but they would also be included on thumb drives which would be distributed to the

Board. Any documentation handed in after the agendas were posted would be provided to the Board in paper form at the hearings.

Lastly, Ms. Parent remarked the Clerk's Office would provide coffee, water, and snacks for the Board. Anyone with dietary restrictions should contact her.

**20-009E**      **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 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 she and Deputy District Attorney Michael Large were the two attorneys assigned to the Washoe County Board of Equalization (BOE). She pointed out new Member Daren McDonald had some experience with California Open Meeting Law (OML) but she would give a more detailed presentation about Nevada's OML. She pointed out there were some legislative changes in 2019, all of which were written in purple in the PowerPoint slides and discussed during her presentation.

Ms. Gustafson confirmed the BOE was considered a public body subject to the OML. She noted the BOE had five members, so three would be needed in order to conduct a meeting. She said technology could be used to hold meetings as long as all OML requirements were met. She cautioned the Board to make sure they did not discuss Board business when more than a quorum of Members was included on an email chain. She explained that a walking quorum was defined as one Member discussing Board business with a second Member, who then discussed it with another Member; that would collectively constitute a quorum. She advised the Board not to talk about Board business except during hearings, including during breaks at those meetings.

Ms. Gustafson commented the section of her presentation about attorney-client communications would not apply to the BOE. Regarding the new legislative language included in the Attorney-Client Communications slide, she provided the example that a public meeting would not be needed if the sole purpose was her training Board Members about OML.

Adding to the presentation's warning about replying to all Board members in an email, Mr. Large pointed out the presence of an attorney in the recipients still did not give members the authority to hit 'reply all'. County Clerk Nancy Parent noted the Clerk's

Office often sent correspondence to all Board Members and individual Members could reply directly to the Clerk's Office.

Ms. Gustafson stated anyone interested in a particular board could be placed on a subscription list to receive emailed or mailed notices of agendas. She said the Clerk's Office ensured that the agenda was posted in time so as not to violate the OML. With regard to the requirement that agendas feature clear and complete statements of topic, she cited a Nevada Attorney General's (AG) opinion from 2019 about Mineral County. There, they placed a business license application for Mark Eberhart and Creative Condos IV, LLC on an agenda without mentioning that it was a cannabis manufacturing and sales operation; the Nevada AG ruled it a violation of the OML. The opinion further specified the standards for clarity should be even more stringent when dealing with items of particular interest to the public.

Ms. Gustafson remarked the County's policy regarding public comment was to allow it on each action item as well as during two blocks of time at the beginning and end of a meeting. Ms. Parent said she was unsure whether the BOE typically called for public comment during individual hearings. Mr. Large responded public commenters had to limit their topics during action items to that item only. He said the Clerk's Office could help remind the Chair to call for public comment on these items, though he pointed out there were not typically many people who wanted to speak during hearings.

Ms. Gustafson indicated the section regarding confidential supporting materials was not applicable to the BOE. She said documents or a link to documents could be sent to anyone who had a subscription to receive information about any board. Regarding voting minimums, she explained three votes would be needed on a motion if four or five Members were present, while only two votes would be needed if three Members were present. She said any member of the public could make a video or audio recording of a meeting. She pointed out the requirement to keep audio for three years was a change; formerly, it only needed to be retained for one year.

Ms. Gustafson provided an example of the need for corrective action: the words 'for possible action' were not included on an agenda for an item that resulted in a vote. She indicated she received approval to go outside the 30-day timeline to take corrective action because that board only met every two months. The prior action was voided at the next meeting and a new vote was held. Ms. Parent asked who gave permission to exceed the 30-day deadline. Ms. Gustafson replied the Nevada AG's office was the primary enforcer of the OML so she explained the situation to them.

Ms. Gustafson pointed out the majority of legislative changes in 2019 dealt with the process of enforcing OML complaints. She highlighted the provision that any OML complaint filed more than 120 days after the incident would not be investigated by the AG's Office. She added there were strict time parameters with regard to citizens bringing about legal proceedings around an OML violation.

Ms. Gustafson continued on to the second part of her presentation and reviewed slides with the following titles: Ethics in Government; To Whom Does it Apply; NRS 281.A.400 (3 slides); Conflicts of Interest; Recusal; Ethics Acknowledgement; and Any Questions. She explained ethics rules applied to BOE Members because they were considered public officers.

Ms. Gustafson defined gifts that could not be received by Board Members as services, favors, or employment that would improperly influence any reasonable person. Moreover, Members could not use their positions to obtain anything to which they were not otherwise entitled. She commented the concept of confidential information was not applicable to the BOE. While Board Members were not allowed to use County vehicles for personal use, de minimis use such as photocopies and phone calls were allowed.

Ms. Gustafson urged Board Members to talk to her or Mr. Large if they felt they had a conflict of interest so the attorneys could go over disclosure requirements. She mentioned obvious conflicts of interest included ones that affected a Member's business interests or finances. She and Mr. Large could help a Member craft language to disclose their conflicts, which would allow members of the public to understand the effects of a Member either voting or abstaining on the related item.

To illustrate an appropriate time for recusal, Ms. Gustafson provided an example of a Member's ex-spouse requesting a reduction; regardless of their current relationship, the Member would need to abstain because any reasonable person would be affected by that situation. She stated she had updated copies of the ethics acknowledgement, a copy of which was provided to the Clerk, for Members to sign.

Mr. Large stated the BOE was limited by the Nevada Revised Statutes as to what it could hear and what it could not. He mentioned he worked with the Assessor's Office on cases where petitioners filed appeals outside the jurisdictional scope; those matters should never come to the Board. Additionally, there was a process for petitioners to appeal their matters to the State Board of Equalization, which was another reason why all hearings needed to take place in February. He encouraged the Board to ask him or Ms. Gustafson any questions they might have.

**20-010E**      **AGENDA ITEM 9** 2020 HEARINGS: Discussion and possible adoption of rules and procedures to be used by the Board for hearings during the 2020 Board of Equalization meetings, including but not limited to, discussion and direction to staff on petitions filed after deadline date.

County Clerk Nancy Parent stated each Board Member received \$125 for each meeting they attended; payments were made approximately 30 days after the final hearing. She reminded the Board they hoped to schedule all hearings to take place over four days. The purpose of this item was to confirm how the hearings would occur. In the past, the first petitioner to sign in would be the first one heard because it was concluded that people who showed up should not have to wait on appeals for people who did not attend. Chair Larmore said she liked that idea, which was met with agreement by the Board.

Ms. Parent asked whether the Board wished to keep an item for withdrawals early on the agenda, which had been typical in the past. The Board agreed. She noted there was also typically an item for continuances to allow petitioners to request their appeal be heard at a later date; she anticipated hearing all continued appeals on February 28.

Ms. Parent stated a consolidation item had been placed on all agendas the prior few years. She pointed out this had not been used recently because consolidation happened only with individual petitioners. She wondered whether that item could be removed. Deputy District Attorney Mike Large felt that would be appropriate this year given the limited number of appeals, though that might need to be reconsidered in years with many appeals. Deputy District Attorney Jennifer Gustafson added consolidations could always happen during the meeting as the agenda contained language that contemplated that.

Member Larmore summarized an earlier discussion by saying the Board would hear public comment on all action items, though she encouraged people to remind her to call it. Vice Chair Ainsworth asked whether public commenters needed to fill out cards before speaking. Mr. Large said commenters would have the opportunity to sign in at the beginning of the meeting. He said the Chair would ask the Clerk whether anyone had signed in to speak, and she could also ask if anyone wished to speak. Ms. Gustafson recommended allowing anyone to speak who wished to, even if they did not sign in.

Ms. Parent suggested making a cheat sheet for the Chair. She recalled the prior Chair would explain the process to each petitioner and she could include a reminder on her cheat sheet about calling for public comment. She felt the Chair should also advise any petitioners present that they had the right to appeal; appeal forms would be available in the Chambers.

Ms. Parent reiterated the need to hear about any meeting conflicts. Mr. Large noted Members could call in to the meeting in certain instances, like when experiencing inclement weather. He added any major issues could be addressed because the light schedule allowed for flexibility.

There was no public comment on this item.

**20-011E**     **AGENDA ITEM 10**    BOARD MEMBER COMMENTS: This item is limited to announcements or topics/issues proposed for future agendas.

Chair Larmore welcomed the other Board Members, particularly Member McDonald. She described this as a great experience and thanked staff for taking care of the Board.

**20-012E      AGENDA ITEM 11 PUBLIC COMMENT**

There was no response to the call for public comment.

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**10:00 a.m.**    There being no further business to discuss, the meeting was adjourned without objection.

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EUGENIA LARMORE, 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:  
Derek Sonderfan, Deputy County Clerk*