

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

THURSDAY

9:00 A.M.

NOVEMBER 4, 2004

PRESENT:

Steven Sparks, Chairman
Thomas Koziol, Member
Gary Schmidt, Member
William Brush, Member

Amy Harvey, County Clerk
Nancy Parent, Chief Deputy Clerk
Peter Simeoni, Deputy District Attorney

ABSENT:

Ina Haupt, Member

The Board convened in the Caucus Room of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Chairman Sparks called the meeting to order and the Board conducted the following business:

OATH OF OFFICE - NEW BOARD MEMBER

County Clerk Amy Harvey administered the Oath of Office to new Board member, William Brush. Chairman Sparks welcomed the new member.

County Clerk Amy Harvey then called the roll and it was noted that Member Ina Haupt was absent.

04-730E AGENDA

On motion by Member Schmidt, seconded by Member Koziol, which motion duly carried with Member Haupt absent, Chairman Sparks ordered that the agenda for the November 4, 2004 be approved.

04-731E MINUTES

On motion by Member Koziol, seconded by Member Brush, which motion duly carried with Member Schmidt abstaining and Member Haupt absent, Chairman Sparks ordered that the minutes for the workshops of June 10 and July 8, 2004 be approved.

04-732E SELECTION OF VICE-CHAIRMAN

On motion by Member Koziol, seconded by Member Brush, which motion duly carried with Member Haupt absent, Chairman Sparks ordered that the nomination and selection of Member Ina Haupt as Vice Chairman be approved.

04-733E LITIGATION ISSUES

Peter Simeoni, Deputy District Attorney, said he mailed a memorandum to the Board members in July summarizing litigation. He subsequently mailed updated news of an order on a pending motion of reconsideration in September. Mr. Simeoni distributed copies of an email containing reviews and summaries of the existing litigation, which was placed on file with the Clerk.

Member Schmidt stated Counsel should meet and discuss with the Board members any motion regarding litigation involving the Board prior to filing it with the Court.

Mr. Simeoni responded the pending litigation, as it exists, is against Washoe County. He said the lawsuit was filed against the County of Washoe and the individual Board members; however, claims against individual members were dismissed, so there is no standing for this Board to require Counsel to enter into discussion about strategies. Member Schmidt commented there are opinions to the contrary. Mr. Simeoni reiterated that individual Board members were dismissed from the lawsuit.

On motion by Member Schmidt, seconded by Member Koziol, which motion duly carried with Member Haupt absent, Chairman Sparks ordered that Items 6A and 6B be continued for further discussion at a future workshop.

04-734E LEGAL OPINIONS – DISTRICT ATTORNEY

Member Schmidt said issues have arisen when an individual member may want the capacity to seek legal advice and a legal opinion from the District Attorney's office on any item related to the function of this Board. He also said the Board, by motion, should be able to request an opinion, if the majority of the Board has a concern.

Peter Simeoni, Deputy District Attorney, said this Board operates as a whole, although individual members are encouraged to provide input on making decisions regarding equalization and the procedures, which are part of the administration of the Board. Mr. Simeoni said policy states the District Attorney's Office counsels the Board as a whole, not its constituent members, with respect to written opinions. The policy has been that, if a written opinion was desired, the majority of the Board would vote. The request would then go through the Chairman.

Member Schmidt remarked this Board should consider establishing a policy stating the Board members would honor any request an individual member makes

seeking a legal opinion from the District Attorney. Member Schmidt said he does not believe the Board should be confined by the policy of the District Attorney's office. Mr. Simeoni said the Board is entitled to accept the District Attorney's advice or not.

On motion by Member Schmidt, seconded by Member Koziol, which motion duly carried with Chairman Sparks voting "no" and Member Haupt absent, it was ordered that there be a standard agenda item whereby any member may make a motion, seek a second, and by majority vote of the Board request a written, legal opinion from the District Attorney's Office on any specific issue related to the responsibilities and functions of the BOE.

04-735E SCHEDULING MEETINGS

Member Schmidt requested an opinion from the District Attorney concerning who could schedule a meeting and how the process works.

Peter Simeoni, Deputy District Attorney, responded requests for meetings or agenda items go through the Chairman, who communicates with the Clerk's Office. He said in the interest of efficiency and productivity and to streamline any communications, a point-person should be designated between the Board and the Clerk's Office.

Member Schmidt commented the Board has the capacity to set the policy and any individual Board member should be able to place an item on an agenda. He said the Board should instruct the Chairman not to edit or reject items.

Member Brush commented a protocol should be established that when the Chairman is unavailable, the Vice Chairman would be the next contact for members.

Chairman Sparks stated the policy would stand that individual Board member's should make their requests for a meeting through the Chairman, who would then poll the other Board members with the specific reason a member requested a meeting. If three out of five members agree, the Chairman would call a meeting and also poll the members for any other items to add to the agenda. The Chairman would then work with the Clerk's office to arrange the meeting and prepare the agenda.

04-736E 2005 HEARING PROCEDURES/PROCESSES

Chairman Sparks noted it was previously determined that the Commission Chambers would be the best location to hold the hearings, with the modifications of providing two tables with chairs and microphones for the appellants and the representative from the Assessor's office.

In response to Member Schmidt, Chairman Sparks stated the Clerk's office would schedule the hearing dates. He said the Assessor would receive the petitions and group them geographically for the County Clerk. The Clerk would then receive the

grouped petitions and provide the notice to appellant and the Assessor when their hearing is scheduled.

In response to Member Brush, Chairman Sparks explained the process and gave a synopsis of how the hearings went in 2004.

Ted Harris, Incline Village resident, suggested the appeal form be changed to include planning to appear, planning to submit a written appeal or do not plan to attend. Chairman Sparks commented on that being a good idea unless the appellant changes his plans.

Member Schmidt said last year he abstained on several items since he did not have sufficient time to review the documents, and he is opposed to the scheduling of hearings in a manner not allowing the Board sufficient time to review all the submittals.

Bonnie Weber, County Commissioner, commented Mr. Harris made a good suggestion of compiling a form with choices, which would give the Clerk's office an indication of the number of hearings possibly occurring. She would be willing to be included in discussions on devising a policy where this could come into effect.

Member Brush questioned why so few appellants came to their hearings. Chairman Sparks replied many were unable to attend due to the noticing time that was given to them.

Mr. Simeoni responded this is primarily a function of how many appeals are filed and the short window the BOE sits as prescribed by statute.

Member Schmidt responded the most important consideration is to provide a fair process and hearing for the petitioners.

Chairman Sparks commented the BOE is supposed to hear and weigh the evidence at the hearing, providing adequate time to all parties, and make a decision based on the evidence, testimony and documents presented.

Member Schmidt moved that the Clerk be instructed not to schedule hearings for three sessions in any one day and additionally not to schedule more than six days of consecutive hearings. The motion died due to lack of a second.

04-737E SUBMISSION OF DOCUMENTS

Member Brush asked for clarification on administrative requirements. Member Schmidt replied an example would be all submittals required for the day of the hearing be in eight copies and requested a policy be made stating that.

Peter Simeoni, Deputy District Attorney, replied the procedures governing the hearing process at the County BOE level have to be approved by the State BOE,

particularly those dealing with evidence, timeliness, and submissions, since they affect the nature of the due process rights of the petitioner. He said what this Board wants to do procedurally affecting the rights of the taxpayers has to be decided as a Board and then approved by the State BOE.

Chairman Sparks commented appellants should not be penalized because they do not bring enough copies to the hearings.

Amy Harvey, County Clerk, suggested a letter to the petitioner with their hearing notification suggesting how and when they should submit their evidence. Mr. Simeoni stated that would be all right as long as it is a suggestion, and not a requirement.

POLICY - CONDITIONS FOR A CONTINUANCE PRIOR TO A HEARING

Member Schmidt commented the Board did not consider any continuances in the past year, and he would like options for granting continuances.

Due to the lateness of the hour, Chairman Sparks suspended discussion on this item and the remaining items on the agenda until a further date. He asked the Board members for a consensus on when they would meet again.

On motion by Member Schmidt, seconded by Member Koziol, which motion duly carried with Member Haupt absent, Chairman Sparks ordered that the BOE members be polled for a date when the Board could meet again in November.

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11:05 a.m. The meeting adjourned.

STEVEN SPARKS, Chairman
Washoe County Board of Equalization

ATTEST:

AMY HARVEY, County Clerk
and Clerk of the Washoe County
Board of Equalization

*Minutes prepared by
Stacy Gonzales, Deputy County Clerk*