

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

MONDAY

9:00 A.M.

JANUARY 24, 2005

PRESENT:

Steven Sparks, Chairman
Gary Schmidt, Vice Chairman
William Brush, Member
Thomas Koziol, Member
John Krolick, Member

Amy Harvey, County Clerk
Nancy Parent, Chief Deputy Clerk
Peter Simeoni, Deputy District Attorney
Ernie McNeill, Senior Appraiser

The Washoe County Board of Equalization convened in the County Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. The meeting was called to order by Chairman Sparks, the Clerk called the roll, and the Board conducted the following business:

SWEARING IN OF THE ASSESSOR'S STAFF

County Clerk Amy Harvey swore in the following members of the Assessor's staff who will be presenting testimony for the 2005 Board of Equalization hearings:

WITHDRAWN PETITION

The following petition scheduled on today's agenda has been withdrawn by the Petitioner:

Hearing No. 0011, Ryst, TR., George W. and Ingrid, Parcel No. 038-695-02
05-01E DISCUSSION – POSSIBLE CONSOLIDATION OF HEARINGS

On motion by Member Schmidt, seconded by Member Koziol, which motion duly carried, Chairman Sparks ordered that hearings for petitioners in attendance be conducted in the order they appear on the agenda, hearings in which written evidence has been submitted will be heard next, and then petitions that have similar facts and issues where no petitioner is present will be consolidated under one hearing.

05-02E TAX ROLL CHANGE REQUESTS – INCREASES

Following discussion, on motion by Member Schmidt, seconded by Member Koziol, which motion duly carried, Chairman Sparks ordered that, pursuant to NRS 361.345(2), the County Clerk issue notices of tax roll increases to affected property owners setting February 9, 2005, at 9:00 a.m. as the date and time for the Board to act on tax roll change requests Nos. 1 through 9, increasing taxable values as delivered to the Clerk.

05-03E HEARING NO. 0015 – JUSTIN SEYFERTH – PERSONAL
PROPERTY I.D. NO. 53/00-527

A petition for Review of Assessed Valuation received from Justin Seyferth, protesting the taxable valuation on personal property, a 1979 369D Hughes helicopter, based in Reno, Washoe County, Nevada, was set for consideration at this time.

Tom Sokol, Personal Property Supervisor, duly sworn, submitted the following exhibits:

Exhibit I, Assessor's Analysis and Recommendation, pages 1 through 7

Appraiser Sokol said, based on a declaration filed in July 2001, the helicopter was acquired in June 2001 for the purchase price of \$260,000.

Justin Seyferth, Petitioner, was sworn and testified that the helicopter was only in Washoe County five percent of the year. In response to Member Schmidt, he said the helicopter was based where it was working, but registered in Reno with the Federal Aviation Authority for the airworthiness certificate, taxes were not paid elsewhere on the helicopter, and the corporation was based in Reno.

The Chairman closed the hearing.

After discussion, Member Krolick stated, since the Airlift Helicopters Inc., the corporation that owned the 1972 369D Hughes helicopter was based in Nevada, its jobs were outsourced from here, and it was not being taxed elsewhere; the helicopter fell under the jurisdiction of Washoe County. Terrance Shea, Deputy District Attorney, stated the helicopter did not equate well with it being a rolling piece of personal property; and he agreed, since the corporation was based in Washoe County and not paying taxes elsewhere, Washoe County is the jurisdiction where the personal property taxes should be paid.

Based on the FINDINGS that the personal property is based in Washoe County as evidenced by the Assessor's Exhibit I and that the Board ascertained subject property is not being taxed elsewhere, on motion by Member Krolick, seconded by Member Brush, which motion duly carried, it was ordered that the taxable value of the personal property, I.D. No. 53/00-527, be upheld.

05-04E HEARING NO. 0009 – DONALD E. VIRTS, ET AL – PARCEL NO. 051-203-16

A petition for Review of Assessed Valuation received from Donald E. Virts, et al, protesting the taxable valuation on land located at 4381 W. Hidden Valley Drive, Reno, Washoe County, Nevada, was set for consideration at this time. The property is zoned SF15 and designated single-family residence.

Gail Vice, Appraiser, duly sworn, oriented the Board as to the location of subject property.

Donald E. Virts, Petitioner, was not present but had submitted a video tape into evidence, which was played for the Board:

Exhibit A, Video of 1997 Flood

Appraiser Vice submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record, pages 1 through 9

Exhibit II, FEMA flood zone map

Appraiser Vice reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She further testified that during the 1997 flood, the property had water damage. She discussed the 100- and 500-year flood zones and said the property was built up during construction to remove it from the 100-year flood zone into the 500-year. Appraiser Vice noted which comparable sales were also in the floodplain.

In response to Member Schmidt, Appraiser Vice said the base lot value for the area was \$80,000, except for one lot with a better view at \$84,000.

The Chairman closed the hearing.

Based on the FINDINGS that taxable value does not exceed full cash value as evidenced by the Assessor's comparable sales in Exhibit I, on motion by Member Koziol, seconded by Member Schmidt, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 051-203-16 be upheld.

05-05E HEARING NO. 0006 – KANOA ESTATE, INC. – PARCEL NO. 013-321-11

A petition for Review of Assessed Valuation received from Kanoa Estate, Inc., protesting the taxable valuation on land and improvements located at 1135 Terminal Way, Reno, Washoe County, Nevada, was set for consideration at this time. The property is zoned IB and designated general commercial.

Gary Warren, Appraiser, duly sworn, oriented the Board as to the location of subject property.

Kanoa Estate, Inc., Petitioner, was not present but had submitted the following documents into evidence:

Exhibit A, Cash Flow Financial Plaza January 2004-December 2004

Appraiser Warren submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record, pages 1 through 15

Appraiser Warren testified that the five sales listed on the Reconstructed Income Approach statement were used to extract the overall capitalization rate from the market of 8.6 percent; and, using the income approach and capitalizing the estimated net operating income by that rate, he arrived at a total value of \$1,429,000, which is the recommendation by the Assessor's Office.

In response to Member Schmidt, Appraiser Warren said the value of \$1.10 per square foot takes into account the age of the property and is based on unencumbered spaces without considering any leases. Member Schmidt stated the value of commercial property is affected by encumbrances including long-term leases. In response to Member Schmidt, Appraiser Warren said the extraordinary amount of improvements written off in 2003, which should have been amortized over a period of years, was due to a large turnover of office space. He said he arrived at the capitalization rate by placing emphasis on the first three sales that are more indicative of the current market for this type of property and there was no comment by the property owner on the capitalization rate.

Ernie McNeill, Senior Appraiser, said the Assessor's Office is charged with looking at the values as unencumbered, which is why they primarily look at the market rates while considering an appellant's evidence.

The Chairman closed the hearing.

Member Schmidt said there was little difference between the three-year operating history and market projections, but he believed the income approach had to take into account existing leases. He said, since there was no challenge by the Petitioner on the cap rate and no challenge by the Assessor's Office on the Petitioner's submittals, he would favor adjusting to the Petitioner's value.

Chairman Sparks said the market seems to support the \$1.10 and the cap rate, but he would like the Assessor to address the specifics under expenses or go strictly to a market expense, not a ratio. He also questioned some of the expenses.

Member Schmidt moved, seconded by Member Koziol, to reduce the total value to \$1,500,000. The motion and second were withdrawn after it was pointed out that amount was higher than the Assessor's recommendation. Member Schmidt then moved to reduce the total assessed value of the property to \$1,375,000 based on the Petitioner's exhibit. The motion was seconded by Member Brush. The motion failed with Members Brush and Schmidt voting "yes," and Members Krolick, Koziol, and Sparks voting "no."

Based on the FINDINGS that obsolescence should be applied to the subject's improvement value as evidenced by the Assessor's Exhibit I and in accordance with the Assessor's recommendation, on motion by Chairman Sparks, seconded by Member Schmidt, which motion duly carried, it was ordered that the taxable value of the improvements on Parcel No. 013-321-11 be reduced to \$970,400, the taxable value of the land be upheld, for a total taxable value of \$1,429,000. The Board also made the finding that, with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**05-06E HEARING NO. 0001 – SO HO AIRCRAFT LLC – PERSONAL
PROPERTY I.D. NO. 5100929**

A petition for Review of Assessed Valuation received from So Ho Aircraft LLC, protesting the taxable valuation on the 1981 Cessna 414A, Personal Property I.D. 5100929, located at 485 S. Rock Blvd, Reno, Washoe County, Nevada, was set for consideration at this time.

Tom Sokol, Personal Property Supervisor, duly sworn, identified the personal property as being a 1981 Cessna 414A. He said, based on the taxpayer's personal property declaration filed in July 2001, the helicopter was acquired in January 2001 for the purchase price of \$500,000.

So Ho Aircraft LLC, Petitioner, was not present but had submitted the following document into evidence:

Exhibit A, AOPA Aircraft Valuation Service, pages 1 through 2

Appraiser Sokol submitted the following documents into evidence:

Exhibit I, Assessor's Analysis and Recommendation, including personal property declaration and the subject's appraisal record, pages 1 through 5

Exhibit II, a printout of 1981 Cessna 414A listings at Aircraft Dealer.com, pages 1 through 3.

Appraiser Sokol reviewed listings of comparable properties indicating that the Assessor's total taxable value does not exceed full cash value. He further explained the Nevada Administrative Code procedures for determining taxable value for the subject property and how he arrived at a value of \$368,714. Appraiser Sokol said no evidence

was submitted to substantiate the claims made concerning the condition of the aircraft, and he requested the Board uphold the Assessor's value as it was done by State statute.

In response to Chairman Sparks, Appraiser Sokol said the appellant submitted the AOPA Aircraft Valuation Service appraisal form; and he noted the appraisal has a disclaimer that states it did not provide a detailed appraisal on a particular serial number.

Member Schmidt said there was no evidence that indicates the submission of actual current values was not accurate. Appraiser Sokol said earlier in the morning he did an Internet search at AircraftDealer.com that lists a 1981 Cessna 414A for an asking price of \$414,500.

The Chairman closed the hearing.

Member Schmidt read paragraph three of NRS 361.357 that he believed applied to both personal and real property. He asked the Board to request a legal opinion on whether the Statue was applicable because there was undisputed evidence that the cash value was less than the assessed value because the Assessor's Office offered no evidence as to the actual cash value.

Chairman Sparks said the quality of the testimony of both the Petitioner and the Assessor could be weighed, but he believed both parties had addressed the full cash value.

Member Schmidt said he gave little weight to the Internet listing because it had no descriptive data on the aircraft and more weight to the AOPA valuation service.

Chairman Sparks addressed Member Schmidt's request that the Board request a legal opinion.

Based on the FINDINGS that the taxable value does not exceed full cash value as evidenced by the Assessor's Exhibits I and II, on motion by Chairman Sparks, seconded by Member Brush, which motion duly carried with Member Schmidt voting "no," it was ordered that the taxable value of the personal property, I.D. No. 5100929, be upheld.

**05-07E HEARING NO. LT-0010 – BELLA LAGO – MARY HENDRIX –
PERSONAL PROPERTY I.D. NO. 2/213-054**

A petition for Review of Assessed Valuation received from Bella Lago, Mary Hendrix, protesting the taxable valuation on Personal Property I.D. No. 2/213-054, located at 941 Tahoe Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

Tom Sokol, Personal Property Supervisor, duly sworn, submitted the following documents into evidence:

Exhibit I, Assessor's Analysis and Recommendation, pages 1 through 3

Assessor Sokol said the 2004 taxable value of \$47,520 was based on the Assessor's estimate of property value, because the property owner did not return the Personal Property Declaration as required. The estimate was based on the prior amounts reported. He said the Petitioner called in late December and subsequently submitted her petition and Personal Property Declaration; but the valuation had already been made and the tax bill sent. He said if the Petitioner showed good cause for not submitting the Declaration in a timely manner or if the Assessor's estimate was unreasonable, the Board could reduce the value. He said if the Declaration submitted in January 2005 was used with the appropriate factors applied, the taxable value would be \$43,500.

Mary Hendrix, Petitioner, was not present but had submitted the following documents into evidence:

Exhibit A, Asset Sale Agreement, pages 1 through 3

Exhibit B, Personal Property Declaration, pages 1 through 2

In response to Member Schmidt, Appraiser Sokol said the acquisition year was 2003. He said the prior years' declarations were used to determine the purchase price of \$170,000 total cost amortized over a period of time, which was a 15-year life schedule. He said the \$50,000 purchase price takes into consideration the condition of the used equipment.

The Chairman closed the hearing.

Based on the FINDINGS that the taxable value does exceed full cash value as evidenced the Assessor and the Petitioner, on motion by Member Krolick, seconded by Member Brush, which motion duly carried, it was ordered that the taxable value of the personal property, I.D. No. 2/213-054, be reduced to \$43,500. The Board also made the finding that, with this adjustment, the personal property is valued correctly and the total taxable value does not exceed full cash value.

10:26 a.m. The Board recessed.

10:38 a.m. The Board reconvened with all members present.

05-08E **UPDATE ON LITIGATION**

Peter Simeoni, Deputy District Attorney, said an Order was received from the Nevada Supreme Court concluding the litigation against the Board of Equalization regarding the adequacy of notice. In a four to two decision it was decided the three-day notice under the Open Meeting Law was adequate notice for petitioners filing appeals. The attorney for the Village League to Save Incline Assets filed a petition for reconsideration that was denied and affirmed the Court's earlier decision.

In response to Member Schmidt, Mr. Simeoni said he would provide a copy of the case documents at his convenience.

05-09E SCHEDULING HEARINGS

Chairman Sparks discussed the number of appeals received, including those from Incline Village being represented by Thomas A. Hall, Esquire. He disclosed he had received telephone calls about consolidating the hearings from Ted Harris and Maryanne Ingemanson, Incline Village residents, Mr. Hall, John Faulkner, Chief Deputy Assessor, and Josh Wilson, Appraiser. Member Schmidt also disclosed he had talked to many of those same individuals but had declined to discuss consolidation except in the most general terms.

Thomas J. Hall, representing the Village League to Save Incline Assets, was sworn, and said he was retained to represent approximately 1,200 Incline Village petitioners. Mr. Hall said that under the Nevada Administrative Code 361.632 he filed a motion for consolidation to hear at one time and place all cases raising similar questions of law or fact, but that all petitioners must be afforded the opportunity to be heard that raise issues of law of fact that are different from the issues raised in the consolidated hearing. He said list A contains 53 direct petitioners, list B contains petitioners who authorized Mr. Hall to file a joint petition, and list C contains petitioners who feel they have issues different than those in the joint petition. Mr. Hall stated noticing could be accomplished by giving him notice as attorney of record for the petitioners on lists A and B, while list C petitioners would require separate notice. He said six reports would be submitted to the Board three days before the hearing along with a copy of his legal presentation that he would give at the hearing. Mr. Hall said it is expected six petitioners out of 1,200 would present testimony at the hearing. He said list C Petitioners have supplemental issues in addition to the same issues as lists A and B and should be scheduled separately.

Chairman Sparks said the Board is required to produce a record and each parcel should have a hearing before the Board. He expressed concern that giving list C parcels a hearing under the lists A and B issues and then doing another hearing on supplemental issues under list C gives some parcels two hearings.

In response to Chairman Sparks stating list C is needed to schedule the hearings, Ernie McNeill, Senior Appraiser, said he estimates list C will consist of less than ten petitioners.

Chairman Sparks proposed consolidating lists A and B and hearing them over two days with a separate day set aside to hear the petitions on list C. He said the list C petitioners would have the ability to incorporate by reference the presentation by the original 1,100. Mr. Hall said this would be consistent with the Statute. In response to Chairman Sparks, Mr. Hall stated list C would be available by this Wednesday or Thursday.

Member Schmidt said he was a casual acquaintance of Mr. Hall but has never been represented by Mr. Hall nor had he discussed this matter with him prior to this hearing. He said he was aware of this issue because of newspaper accounts and by attending State hearings. He advised that once the presentations were made on this issue, he would like to take the testimony under submission to research it because he did not feel it was appropriate to do so in advance. Member Schmidt said the Board has the broad authority to apply any lists A and B determinations to subsequent hearings. He said he had little concern with separating list C, but agreed with Chairman Sparks that there should only be one hearing for each petition.

Member Krolick disclosed he believed he had retained Mr. Hall's firm to represent him on a September 2004 contract between himself and a partner for the purchase for investment of real property in Incline Village. Peter Simeoni, Assistant District Attorney, said this was not an issue for scheduling of the hearings. He reminded the Board to talk with him about any potential disclosure issues before the scheduled hearings. He said he would investigate if there were any issues with Member Krolick's disclosure before the start of Mr. Hall's hearings.

After discussion, Ernie McNeill, Senior Appraiser, said, even if Mr. Hall stipulated none of the properties on lists A and B exceeded full cash value, individual evidence packets would still be prepared.

On motion by Chairman Sparks, seconded by Member Schmidt, which motion duly carried, it was ordered that lists A and B be consolidated with the list C parcels removed, two days be set aside for the consolidated hearing, and one day be set aside for list C. It was further ordered that the Clerk provide legal notice following the past practice of providing individual notices. It was also ordered that list C be provided to the Clerk by Mr. Hall at his earliest convenience, probably by Wednesday, and that any individual appeals be noticed by January 31, 2005. It was noted that with the removal of list C from lists A and B, list C petitioners would have the opportunity to incorporate all of the consolidation hearing evidence in the list C hearings; and, at the discretion of the Board, if any issues were found that were not common, those parcels could be uncoupled.

After discussion and Appraiser McNeill stating concerns about hearing Mr. Hall's lists so early in the schedule, Chairman Sparks proposed the following hearing schedule with roll change requests to be scheduled whenever time was available:

<u>Hearing Date</u>	<u>Description</u>
February 7	Reno single family residential/10 plus units and Tahoe industrial/vacant
February 8	Morning session casinos/hotels
February 9	Morning session Reno resort/office/commercial Afternoon session Reno industrial/vacant
February 10	Mr. Azevedo
February 14	Non-attorney Tahoe residential properties

February 16-17 Mr. Hall's lists A and B
February 18 Mr. Hall's list C

On motion by Member Koziol, seconded by Member Brush, which motion duly carried, it was ordered that the schedule proposed by Chairman Sparks be adopted.

05-10E APPEALS/PETITIONS FILING LOCATION – LEGAL OPINION

Member Schmidt said the Nevada Revised Statutes and the Administrative Code provide that the petition form be obtained from the Assessor's Office and filed with the Board of Equalization, with a strong indication that it could be filed with the Clerk's Office since they are the Board's defacto staff.

Peter Simeoni, Deputy District Attorney, said the Assessor provides the petition form, as noted in the Nevada Department of Taxation instruction sheet, to facilitate dialog between the potential petitioners and the Assessor's Office. The State Board of Equalization issues the petition form and instructions, which state the form must be filed with the County Assessor in the County where the property is located, but there is a lack of clarity in the Statutes as to where the petition must be filed. He said NRS 361.356/7 states the Assessor must provide certain information relating to the property when asked, while the Clerk has none of the information that would be needed in an attempt to resolve disputes prior to getting to the appeal level. Mr. Simeoni said any changes the Board would like to recommend would have to receive the State Board's approval and the petitioners would have to be properly notified of the new filing location.

Mr. Schmidt said the he felt any petition filed with the Clerk's Office should at a minimum be forwarded to the Board for consideration on whether it was properly filed or not.

Member Schmidt moved that the issue of where the petition should be filed be placed on a future agenda. The motion died for lack of a second.

05-11E **APPEAL HEARINGS – TEN-DAY PERSONAL NOTICE POLICY –
LEGAL OPINION**

Peter Simeoni, Deputy District Attorney, said at a previous meeting the Board had adopted, for review by the State Board of Equalization (BOE), a 10-day notice to petitioners; and the State BOE took no action on the request. Mr. Simeoni advised he had requested clarification on what taking no action meant. He said he received a response on January 11, 2005 that stated according to the rule making process these items could be considered for a future agenda and it directed him on advising the Board on how to proceed. Mr. Simeoni advised the Board not to adopt the 10-day notice policy until it has gone through the State process and formally adopted.

Member Schmidt read from the December 3, 2004 minutes the policy concerning the 10-day hearing notice adopted by the Board, and stated he believes the County Board has the authority to set policy contrary to Counsel's position. He said he believed it would be of value to the Board to obtain a written legal opinion from Counsel on his position on this issue to include references to case law, statutes, regulations, and other Boards' policies.

Mr. Simeoni said the distinction between policies and procedures is that policies are a broad principle the Board would like to adopt and procedures are the actual steps taken to implement the policy. He said he had already commented on the State's role and stands on that record.

Chairman Sparks said the Board should stand behind its actions and move forward.

Member Schmidt moved that the Board request a written legal opinion from the District Attorney's Office with appropriate citations and references on whether the Board can establish a 10-day notice policy. The motion was seconded by Member Brush. The motion failed with Members Brush and Schmidt voting "yes," and Members Krolick, Koziol, and Sparks voting "no."

05-12E **CONSOLIDATION OF PETITIONS WITH SIMILAR
SITUATIONS, DISPUTES, OR GRIEVANCES**

Member Schmidt said his concern was the ambiguity in the Statutes and Administrative Code as to who can receive a petition; and, if it were only the Assessor's Office, it would allow the Assessor's Office to reject a petition that was incomplete or inappropriately filled out even though he had no knowledge that had ever been done.

Chairman Sparks said the action item was whether a group could file a petition, which the Board has already established could be done. He asked if Member Schmidt had any information on anything that affects this year's hearings. Member Schmidt responded there was currently no issue, but it could stand discussion at a later time.

Member Schmidt said two letters to the State Board of Equalization by Legal Counsel were not authorized by, or communicated to, the Board; and he believed authorization from the Board would have been appropriate. He said the tone of the letters could have been interpreted that they were inquiries from the Board, but he did not believe they were because the Board had spoken in the motion made and carried on December 3, 2004. Member Schmidt said to further raise this issue at the State level without the Board's authorization or knowledge acts against the interests of the Board. He said he would prefer to have a legal opinion on the table to consider rather than having Legal Counsel taking actions without the Board's approval that could prejudice the Board's actions before the State Board or before the general public.

In response to Member Schmidt, Peter Simeoni, Deputy District Attorney, said the correspondence contained a disclaimer on whether or not it was being sent with the Board's knowledge.

Member Schmidt spoke about his and the other members' perception that the representatives of the District Attorney's Office attempt to act in a manner as if they were Board members. He said the representatives should only advise the Board about the law, not fact or historical issues unless they are related to the law, and should not offer personal opinions clothed as legal opinions without any citations to case law, statutes or regulations.

Mr. Simeoni said the Board has a very limited role, which includes the review and adjustment of property assessments that are brought before it. He said it does not include jurisdiction to control the District Attorney's Office. He said if the Chairman wanted to discuss the role of the District Attorney's Office in advising the Board, he could contact Melanie Foster, Deputy District Attorney, or Richard Gammick, District Attorney. In response to Chairman Sparks, Mr. Simeoni said he was directed to let the Board know the Chairman was to contact them. He said if there was a lack of clarity and he could not properly advise the Board on legal issues that arise, he would seek clarification from whomever was appropriate. Mr. Simeoni stated he did not need the Board's approval to do his job in providing guidance to the Board and the Board could accept his legal advice or not.

Member Schmidt read from the second paragraph of the letter dated December 20, 2004; and he asked if there were Chinese walls because if the "we request" includes the Board, there was no motion or action of the Board to make that request. He read the law that states, "The District Attorney or his Deputy shall be present at all meetings of the County Board of Equalization to explain the law and the Board's authority."

05-14E **MINUTES**

Member Schmidt said he wanted to review the meeting tapes for accuracy because both sets of minutes were incomplete and did not cover substantial issues that were raised. He cited the statement on page 6, item 04-746E, that every request for a continuance last year was granted as not being an accurate statement of the facts because no continuances were granted last year. Chairman Sparks said it should state not granted.

Amy Harvey, County Clerk, asked if the direction from the Board was to review the tape. She said the Board could state on this record what the intent was. Chairman Sparks replied his intent was to say not granted and that is the record. Ms. Harvey said that might not have been what was said, and the tapes would have to be reviewed. Chairman Sparks said he would like the Clerk to take the Board's direction and change the minutes.

Member Schmidt read another instance where it was said the item would be continued to the next meeting, and he stated it was not on the agenda. He said he did not feel the statement accurately reflects what was intended and does not reflect what was stated. He also stated his concern that some inappropriate comments by Counsel had not been included.

Ms. Harvey said her staff works very hard to go through what is actually occurring at a meeting. She said the intent is not always discernable if the Board is not specific in their remarks. She said the Board is now asking that what was done at a previous meeting be changed, and the Clerk cannot do that.

Member Schmidt said, after he reviews the tapes, he might make motions to amend the minutes for accuracy changes; but he was not asking for changes now. He was only citing his concerns and why he would not vote for approval of the minutes. He said motions could also be made to correct statements that were made that did not reflect the intent. He said the Clerk does an excellent job, but the omissions that the Clerk would not normally include in minutes are of concern to him and, he believes, to the community.

Ms. Harvey said, if he was not asking for corrections, she withdrew everything she said; but if he was, then she stood behind what she had said. In response to Member Schmidt's comment on an item not being on the agenda, she clarified that the Clerk does not set the agenda.

On motion by Member Koziol, seconded by Member Brush, which motion duly carried with Member Krolick abstaining and Member Schmidt voting "no," it was ordered that the minutes of the workshops of November 4 and December 3, 2004 be approved with the clarification that on page 6, item 04-746E, the statement that every request for a continuance last year was granted should have been was not granted.

05-15E BOARD MEMBER COMMENTS

Chairman Sparks said he did not want any non-hearing items placed on the hearing agendas unless it was very important.

Member Schmidt said all items should be tabled until the series of workshops that would be scheduled after the hearings. He said the Board should not adjourn without setting the dates for those workshops to address procedural and policy issues, and the scheduling of the workshops should be placed on a future agenda during the hearings.

PUBLIC COMMENTS

There was no response to the call for public comments.

* * * * * * * *

12:15 p.m. There being no further hearings or business to come before the Board, the Board recessed until February 7, 2005, at 9:00 a.m.

ATTEST:

STEVEN SPARKS, Chairman
Washoe County Board of Equalization

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

*Minutes prepared by
Jan Frazzetta, Deputy Clerk*