

**BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA**

MONDAY

8:30 A.M.

JANUARY 26, 2007

PRESENT:

**Steven Sparks, Chairman**

**James Covert, Member**

**John Krolick, Member**

**Pat McAlinden, Member**

**Gary Schmidt, Member**

**Amy Harvey, County Clerk**

**Nancy Parent, Chief Deputy Clerk**

**Peter Simeoni, Deputy District Attorney**

The Washoe County Board of Equalization convened in Conference Room B 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:

**07-01E      AGENDA**

Member Schmidt stated he requested an item that was not on the agenda. He indicated he would vote against approval of the agenda as posted.

On motion by Member McAlinden, seconded by Member Krolick, which motion duly carried with Member Schmidt voting "no," Chairman Sparks ordered that the agenda for the January 26, 2007 meeting of the Board of Equalization be approved.

**07-02E      SELECTION OF VICE CHAIR**

Chairman Sparks stated the floor was open for nominations concerning Vice Chair.

Member McAlinden nominated herself to serve as Vice Chair.

Member Schmidt nominated himself to serve as Vice Chair.

Member Krolick seconded Member McAlinden's nomination.

Peter Simeoni, Legal Counsel, advised a sufficient vote by the Board would render a second or further nomination moot.

Chairman Sparks stated all nominations would be considered.

Member Schmidt withdrew his nomination to serve as Vice Chair.

On call for the question, the motion to elect Member McAlinden as Vice Chair passed.

**07-03E**      **DISCUSSION – NEVADA REVISED STATUTES, CHAPTER 361  
AND NEVADA ADMINISTRATIVE CODE, CHAPTER 361 –  
DISTRICT ATTORNEY**

Chairman Sparks stated his intent was to confirm the Board members received and reviewed the packet of the *Washoe County Board of Equalization-2007* materials and regulations provided to them, which was placed on file with the Clerk.

**07-04E**      **DISCUSSION – OPEN MEETING LAW – PROPERTY TAX  
MANUAL – ETHICS IN GOVERNMENT LAW – DISTRICT  
ATTORNEY**

In response to Chairman Sparks, Amy Harvey, County Clerk, confirmed a copy of the Attorney General's *Nevada Property Tax Manual* would be provided to all Board members in advance of the next meeting on February 12, 2007.

Chairman Sparks outlined the order of the hearings and the responsibilities of the taxpayers, Assessor, and the Board. He explained the Board was establishing a record and that the hearings were the first step in the judicial process for filing appeals on Board decisions.

Pete Simeoni, Legal Counsel, provided the *Washoe County Board of Equalization 2007* PowerPoint pamphlet to the Board, which was placed on file with the Clerk. He advised Board members to promptly file their Acknowledgement of Ethical Standards for Public Officers forms with the Nevada Commission on Ethics. He reported there were no changes to the Nevada Open Meeting Law since the last Board meeting in 2006. Mr. Simeoni counseled the Board on the principles of the Nevada Open Meeting Law and stated all conflicts of interest must be on the record, and requested notice of any potential conflicts from Board members in advance of the hearings. He stated the Assessor's valuations were accurate, and he advised the Board to consider what constituted evidence required to change an assessed valuation, and that a record must be built on why an assessed valuation was or was not changed. Mr. Simeoni indicated he would be available for questions concerning the Board's roles and responsibilities, limitations of their jurisdiction, or an interpretation of any provision at play during an appeal.

In response to Member Schmidt, Mr. Simeoni confirmed the applicable statutes and administrative code regulations should be considered when determining the accuracy of assessed valuations.

Member Schmidt disclosed he filed a complaint with the Attorney General's Office concerning the appointment of Member Covert, which was placed on file with the Clerk.

Chairman Sparks stated the Washoe County Board of County Commissioners was the appropriate forum for Member Schmidt's complaint.

Mr. Simeoni advised the complaint was not within the Board's jurisdiction and irrelevant to these proceedings.

Member Schmidt stated his intention was to put the complaint on the record as a challenge to Member Covert's right to sit on the Board.

**07-05E        SCHEDULE HEARINGS**

Chairman Sparks read from the *2007 Board of Equalization Recap of Appeals Filed January 26, 2007*, which was placed on file with the Clerk.

Chairman Sparks called for scheduling of Non-Tahoe appeals and PNN II, Inc. (Sierra Canyon and Sommerset Areas) appeals. There was no response to his call for the interested parties or their representatives.

Rigo Lopez, Senior Appraiser, requested two days in the latter part of February for the Non-Tahoe Personal Property and Commercial Properties appeals. Chairman Sparks scheduled two days for those hearings.

Cori DelGiudice, Appraiser III, requested one day for the Non-Tahoe Residential Properties and PNN II, Inc. (Sierra Canyon and Sommerset Areas) appeals. Chairman Sparks scheduled one day for those hearings.

Chairman Sparks called for scheduling of the Other Represented Tahoe appeals.

Norman Azevedo, Attorney for 35 petitioners, advised he would not be available for hearings on February 5, 6, 7, 14, 15, 27, 28, and the afternoon of February 8, 2007. He requested less than one day for his block of appeals. Chairman Sparks scheduled a half-day for those hearings.

Robert Angres, Attorney for six petitioners, advised he would not be available for hearings on February 1, 2, 5, 6, 19, or 20, 2007. He requested less than a half-day for his block of appeals. Chairman Sparks scheduled a half-day for those hearings.

Laura Peters, representative for Thomas Hall, Attorney for two petitioners in Other Represented Tahoe appeals, advised Mr. Hall would not be available for hearings from February 20 through 28, 2007. Chairman Sparks scheduled less than a half-day for those hearings.

Chairman Sparks called for scheduling of the Village League As Representative (Village League) appeals and Class Action Suit (Class Action) appeals.

Suellen Fulstone, Attorney for the Village League and Class Action petitioners, advised she was available for hearings after February 13, 2007, except for February 15 and 16. She requested three to four days for the Village League Residential Properties appeals and one day for the Village League Commercial Properties appeals. Ms. Fulstone said the Class Action Petition addressed the class-wide issue of the factor, a substantial issue of its own that would preclude individual issues from being presented. It was possible the individual petitioners would address the Class Action issue with their individual issues.

Chairman Sparks stated he did not intend to address the factor issue. He said the validity of the Class Action was not within the Board's jurisdiction; however, a ten-day notice requirement dictated the 900 plus petitioners in the Village League appeal would have to be noticed twice if hearings for the Village League and Class Action appeals were held separately. Chairman Sparks reported a consolidation of properties with the same issues occurred in the past in which individuals with specific physical and/or economic characters were allowed to make their case.

In response to Chairman Sparks, Ms. Fulstone said the Board should follow the advice of their legal counsel to meet any notice requirements. She indicated she could not discuss consolidation of her client's appeals at this meeting. She stated she would inform the Board if her clients authorized a consolidation.

Peter Simeoni, Legal Counsel, advised the authorization for an attorney to represent a client was part and parcel in an attorney's authorization to accept notice on behalf of a client. He asked Ms. Fulstone if she would accept notice on behalf of the "Class Action" and "Village League" petitioners. Ms. Fulstone stated she would only accept notice if authorized by those petitioners.

Member Schmidt made and withdrew a comment concerning alleged communication between Chairman Sparks and Mr. Simeoni. He suggested combining the hearing notices for the Class Action and Village League appeals.

Mr. Simeoni advised several hearing dates could be combined with one notice, as long as the notice date was proper and clearly designated.

Chairman Sparks stated it was the Clerk's policy to notice all taxpayers. He concluded the Clerk would properly notice the petitioners for hearings on the Village League and Class Action appeals. The appeals would be heard in consecutive order as scheduled.

Chairman Sparks called for scheduling of the Non-Represented Tahoe appeals. No one came forward in response to his call for interested parties or representatives. Chairman Sparks reserved one day for those appeals.

In response to Maryanne Ingemanson, Village League Appeals Representative, Chairman Sparks stated all petitions received by the Clerk's Office would be noticed, and the applicability of petitions would be considered at the hearings.

**07-06E            BOARD MEMBER COMMENTS**

Member Schmidt moved to re-open discussion for item 07-05E, Hearing Schedules. He indicated he was not available on February 8 or 9, 2007.

The Board acknowledged their availability for hearings during the month of February 2007 with the exception of February 4 through 11, 14, and 15, 2007.

Member Schmidt presented a letter he received from taxpayer Clifford Williams, which was placed on file with the Clerk. He stated the Washoe County Board of County Commissioners was negligent in not providing alternates for the Board. He said he would grant any request for a continuance in the absence of a quorum.

**07-07E            PUBLIC COMMENTS**

There was no response to the call for public comment.

County Clerk Amy Harvey introduced Nancy Parent, Chief Deputy Clerk, staffers Jan Frazzetta, Stacy Gonzales, Lisa McNeill and Margaret Bixby, and supervisor Jaime Delleria.

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**10:45 a.m.**    There being no further hearings or business to come before the Board, the Board adjourned.

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**STEVEN SPARKS**, Chairman  
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by  
Margaret Bixby, Deputy Clerk*