

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

MONDAY

10:30 A.M.

JANUARY 14, 2013

PRESENT:

James Covert, Chairman
John Krolick, Vice Chairperson*
James Brown, Member
Philip Horan, Member
Gary Kizziah, Member
Neeroo Manning, Alternate Member

Nancy Parent, Chief Deputy Clerk
Pete Simeoni, Legal Counsel
Leslie Admirand, Legal Counsel

The Washoe County Board of Equalization convened at 10:30 a.m. in the Commission Caucus Room, of the Washoe County Administration Complex, 1001 East Ninth Street, Building A, 2nd Floor, Reno, Nevada. The Clerk called the roll and the Board conducted the following business:

13-01E AGENDA ITEM 2 – PUBLIC COMMENT

Agenda Subject: “Public Comment. 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.

13-02E AGENDA ITEM 3 – OATH OF OFFICE

Agenda Subject: “Clerk to administer oath of office to new or reappointed Board members.”

Nancy Parent, Chief Deputy Clerk, administered the oath of office to Member Gary Kizziah and Alternate Member Neeroo Manning.

13-03E AGENDA ITEM 4 – ELECTION OF VICE-CHAIRMAN

Agenda Subject: “Possible election of a vice-chairman for the 2013 Washoe County Board of Equalization.”

Chairman Covert nominated Member Krolick to continue on as Vice Chairperson. The nomination was seconded by Member Horan. The motion carried unanimously on a 4 to 0 vote with Member Krolick absent.

ORIENTATION AND TRAINING

13-04E AGENDA ITEM 5A

Agenda Subject: “Washoe County Assessor’s Office presentation and overview of assessment process for the 2013/2014 fiscal year.”

***10:33 a.m.** Member Krolick arrived.

Josh Wilson, Assessor, introduced the Senior Appraisers within the Assessor’s Office. He indicated there was now an appreciating real estate market, but reminded the Board that Nevada was not a market value State. On average, he said the assessments in the County were flat with some slight increases within the *Marshall & Swift* costing, but overall had decreased by less than half a percent, which was a significant improvement over previous years.

Assessor Wilson explained that the entire County had once again been reappraised and allocation was utilized in determining the land values. He noted that the allocation ratio was 15 percent. He explained that Nevada was on a modified cost approach, which meant the land was valued at market value; however, the improvements were valued based on the *Marshall & Swift Cost Manuals*, less one and a half percent, per year, statutory depreciation. The caveat with the State’s tax system was the total taxable value determined by the assessor could not exceed market value.

During the hearings last year, Member Brown said there was some controversy over *Marshall & Swift* costs and he asked how that was determined at the State Board of Equalization (SBOE). Assessor Wilson replied that the SBOE affirmed this Board’s decision to support the Assessor’s Office utilization of the *Marshall & Swift Costing Manual* and took no further action.

13-05E AGENDA ITEM 5B

Agenda Subject: “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.”

Nancy Parent, Chief Deputy Clerk, distributed the County Clerk’s overview, which was placed on file with the Clerk. The presentation included the 2013 tasks performed by the Clerk’s Office and the Assessor’s Office, the 2013 County Board of Equalization (CBOE) information sheet to petitioners, 2013 CBOE web pages, and the 2013 availability calendar for Board members.

In response to questions regarding untimely petitions, Pete Simeoni, Legal Counsel, stated in the past a notice had been sent by the District Attorney’s (DA’s) Office to the petitioners who filed their petitions untimely.

Josh Wilson, Assessor, explained when an appeal was filed after the filing deadline of January 15th, that petition would be forwarded to the DA's for a response. Mr. Simeoni felt it was important that the Board took some action, as it related to the timeliness of the appeal; however, not hear the matter on the merits of the appeal. He remarked that it was the Board's exclusive authority to determine whether an appeal was timely or untimely. He added that the Board did not assume subject matter jurisdiction over the petition because a determination was made over the timeliness.

Assessor Wilson suggested a "Block Item" be placed on the agenda, similar to the State Board of Equalization (SBOE), if an appeal was filed after the January 15th deadline. He said the Assessor's Office would put that appeal on an agenda as an untimely filed petition in order to allow the Board to either accept or deny jurisdiction.

Chairman Covert questioned how a petitioner received notice that their petition had been received. Assessor Wilson replied that the petitioner received a confirmation of their appeal. Under this situation, he felt if a taxpayer received a hearing notice, they may perceive that as their appeal would be heard, yet it would only be specific to the timeliness of the filing. He felt that could create some challenges for the Board.

Member Horan suggested language be changed in the notification indicating that the appeal was not being heard on merits. Assessor Wilson clarified that the CBOE was the evidentiary hearing. If an untimely appeal was received, staff would continue to work with the DA's Office to contemplate the proper agenda block, and then draft a hearing notice specific to the untimely filing and place that item on an agenda for the Board to act upon. Mr. Simeoni clarified it would be a notice to deal with the jurisdiction for an untimely filing.

Jaime Deller, Deputy Clerk, asked if the untimely petitions would be assigned a hearing number, and how the State would request those appeals. Mr. Simeoni replied that the State could request what they wanted, but the fact remained if the appeals were untimely, a hearing would not be held. Once there was a hearing, he said the Board accepted jurisdiction. Ms. Deller said the petition, the evidence and the minutes would be considered a record by the SBOE. Mr. Simeoni indicated the record would be regarding whether or not the petition was timely or untimely, but not on the merits of the petition.

Assessor Wilson asked if the Board preferred a hearing number be assigned to those untimely filed petitions. Chairman Covert suggested an identifier be assigned for tracking purposes.

Ms. Parent indicated that laptops would be distributed to the Board members for use during the meetings. She inquired if the members had a chance to

complete their availability calendars and, if so, to turn them in so a calendar could be prepared for the Board members and the Alternate member.

13-06E AGENDA ITEM 5C

Agenda Subject: “Washoe County District Attorney’s Office Presentation. Discussion of Nevada Open Meeting Law, Attorney General’s Nevada Property Tax Manual and Ethics in Government Law.”

Pete Simeoni and Leslie Admirand, Deputy District Attorney’s, indicated they would be sharing the duties and responsibilities for the Board. Mr. Simeoni went over the Open Meeting Law and explained to the members certain requirements that went along with compliance of the Open Meeting Law, which included restrictions regarding discussions with other Board members, petitioners and the Assessor's Office. He advised limiting communication regarding petitions to the hearings. He distributed sample motions for the Board to use during the hearings, which were placed on file with the Clerk.

Ms. Admirand distributed a presentation concerning Ethics in Government, which was placed on file with the Clerk. The presentation included explanations for conflict of interests, appearance of impropriety, disclosures, abstentions and miscellaneous ethical provisions. She reviewed NRS 281A.400 that contained general requirements of the Code of Ethical Standards and NRS 281A.420, which explained acceptance of gifts or loans, pecuniary interest and a commitment in a private capacity the interests of others.

Chairman Covert clarified that it would be a Board member’s responsibility to make a disclosure at the beginning of any particular hearing.

13-07E AGENDA ITEM 6 – 2013 HEARINGS

Agenda Subject: “Discussion and possible adoption of Rules and Procedures to be used by the Board for hearings during the 2013 Board of Equalization meetings.”

Chairman Covert stated the Rules and Procedures determined last year would be followed again this year including beginning the hearings at 9:00 a.m. He said he would begin the hearings explaining the ground rules for the petitioners and the process of how the hearings would be conducted.

Josh Wilson, Assessor, indicated that the hearings were anticipated to begin on February 11, 2012, but that could always change depending on the number of appeals that could still arrive. He said the Assessor’s Office would group similar appeals by neighborhood or occupancy.

13-08E AGENDA ITEM 7 – PUBLIC COMMENT

Agenda Subject: “Public Comment. 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.

13-09E AGENDA ITEM 8

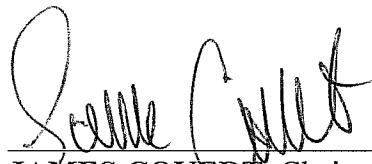
Agenda Subject: “Board Member Comments. This item is limited to announcements or topics/issues proposed for future agendas.”

Chairman Covert welcomed the returning and newly appointed Board members.

Member Horan requested a “Recognition of Appreciation” be scheduled for former Member Linda Woodland.

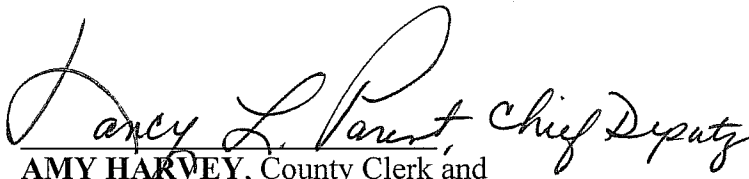
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11:15 a.m. There being no further business to come before the Board, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, the meeting was adjourned.



JAMES COVERT, 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*