

# WASHOE COUNTY BOARD OF EQUALIZATION

## BOARD MEMBERS

Steven Sparks, Chairman  
William Brush  
Ina Haupt  
Thomas Koziol  
Gary Schmidt

## COUNTY CLERK

Amy Harvey

## DEPUTY DISTRICT ATTORNEY

Peter Simeoni

## AGENDA

THURSDAY, NOVEMBER 4, 2004

9:00 A.M. to 11:00 A.M.

WASHOE COUNTY COMMISSIONERS' CAUCUS ROOM  
1001 E. 9<sup>TH</sup> STREET, BUILDING "A", RENO, NEVADA  
(upstairs next to the County Manager's Office)

NOTE: The Washoe County Commissioners' Caucus Room is accessible to the disabled. If you require special arrangements for the meeting, call the County Clerk's Office, 328-3266, 24-hours prior to the meeting.

1. Call To Order - Roll Call
2. Approval of the Agenda for the Board of Equalization Workshop Meeting of November 4, 2004.
3. Approval of minutes for the June 10, 2004 workshop meeting.
4. Approval of minutes for the July 8, 2004 workshop meeting.
5. Selection of Vice Chairman
6. **LITIGATION ISSUES**
  - A. Update from Legal Counsel on the litigation against the BOE and individual members with discussion and possible action for instruction to the attorney on how to proceed. (requested by Member Schmidt)
  - B. Discussion and possible action on the possible conflict of the Assessor's Office and the BOE being both represented in litigation by the District Attorney's Office. (requested by Member Schmidt)
7. **LEGAL OPINIONS - DISTRICT ATTORNEY - ATTORNEY GENERAL**
  - A. Discussion and possible action on how an individual BOE member may request a written legal opinion by the District Attorney's Office and/or the State Attorney General's Office on any policy, procedure, and/or Statute related to the functions of the Assessor's Office, the BOE, and/or an individual BOE member's duties and/or responsibilities. (requested by Member Schmidt)

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- B. Discussion and possible action on how the BOE as a unit may request written legal opinions. (requested by Member Schmidt)
- C. Discussion and possible action on a request for a legal opinion from the Attorney General's Office as to whether the BOE can seek legal advice and consultation from other than the District Attorney's Office. (i.e., a second opinion). (requested by Member Schmidt)
- D. Discussion and possible action on a request for a legal opinion from the Attorney General's Office on whether the State Statutes require the Assessor's Office and/or the BOE to set land values at actual market value or whether they can be set at some lesser percentage of actual market value so long as they are in "equalization" within the County. (requested by Member Schmidt)

8. **SCHEDULING MEETINGS**

- A. Discussion and possible action on how and who can schedule meetings of the BOE and who is authorized to instruct the County Clerk to notice any meeting. (requested by Member Schmidt)
- B. Discussion and possible action on how agenda items are determined and who is authorized to instruct the County Clerk as to the inclusion of any agenda item for any meeting. (requested by Member Schmidt)

9. **2005 HEARING PROCEDURES/PROCESSES**

- A. Discussion and possible action on the scheduling of hearing dates for 2005 to include which days hearings will be conducted, the times and places of the hearings, and the general type and nature and/or the specific hearings to be scheduled on any particular date or dates. (requested by Member Schmidt)
- B. Discussion and possible action on adoption of administrative requirements by the BOE for the submission of documents and evidence to the BOE by either the Assessor's Office or the Petitioner prior to the scheduled hearing dates to include as well as any administrative requirements for the submission of any documents during or just prior to the hearings. (requested by Member Schmidt)
- C. Discussion and possible action on a policy or a set of considerations to be reviewed when a continuance is requested prior to or during a hearing. (requested by Member Schmidt)
- D. Discussion and possible action on the set up of tables, chairs, podiums, and other furniture and aids for the actual hearing process, including audio visual aids. (requested by Member Schmidt)

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- E. Discussion and possible action on a requirement to project general area maps on an overhead to include the subject and comparable properties locations. (requested by Member Schmidt)
- F. Discussion and possible action on recommendation and/or adoption of a format that allows some direct questioning of the Assessor's representative by the Petitioner/Appellant with a possible recommendation of such to relevant State agencies. (requested by Member Schmidt)

10. **NOTICING HEARINGS**

- A. Discussion and possible action on the length of time of notice that the BOE will give Petitioners/Appellants of their scheduled hearing dates and the method and/or methods of giving petitioners said notice. May also include a recommendation to the State from the BOE to make said notice a minimum State requirement placed on County BOEs. (requested by Member Schmidt)
- B. Discussion and possible action on whether to request an updated written legal opinion from the District Attorney's Office as to what under the current Statutes and Case Law would constitute an acceptable "Legal" notice to Petitioner/Appellant of the time and place of their hearings. (requested by Member Schmidt)
- C. Discussion and possible action on a request from the Attorney General's Office as to what under the current Statutes and Case Law would constitute an acceptable "Legal" notice to Petitioner/Appellant of the time and place of their hearings. (requested by Member Schmidt)

11. **NEW AND PROPOSED STATE REGULATIONS**

- A. Review and discussion of all administrative and procedural changes made to the appraisal and Petitioner/Appeal process by State agencies this year and their effects with possible action on how the BOE may best implement said changes. (requested by Member Schmidt)
- B. Discussion and possible action on a new petition form and contents for recommendation to be made to all relevant State agencies for adoption and use by the Washoe County Assessor's Office. (requested by Member Schmidt)
- C. Discussion and possible action on a possible recommendation to the State to adopt a policy whereby any County that has more than 500 petitions and/or appeals in one year can extend the date by which all hearings must be conducted from February 28th to March 31st. (requested by Member Schmidt)

12. Discussion and possible action on how the BOE will seek and/or request secretarial services so that the Chair does not have to prepare letters and documents such as the letter to the State Department of Taxation and the State Board of Equalization recommending and requesting that

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they change the last date that the Board of County Commissioners can notify the State of the members of a second empanelled BOE from January 25th to March 10th that was authorized to be sent at the last meeting in July. This agenda item to include a report from the Chair as to the status of that letter. (requested by Member Schmidt)

13. Discussion and possible action on Chairman Sparks' previous assurances and/or recommendation that the BOE conduct mock hearings as an educational and instructional device prior to this year's hearings. (requested by Member Schmidt)
14. Discussion and possible action on the previous agreement (discussion) on the pursuit of the production of an informational and instructional video tape to assist citizens concerned about the appraisal and /or petition/appeal process. (requested by Member Schmidt)

\* **BOARD MEMBER COMMENTS:** This item is limited to announcements or topics/issues proposed for future agendas.

\* **PUBLIC COMMENTS** (limited to individual presentations of not longer than three (3) minutes on matters not addressed elsewhere on this agenda): Persons are invited to submit comments in writing on agenda items and/or attend and make comment on that item at the meeting.

**ADJOURNMENT**

\* NON-ACTION ITEMS

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Pursuant to NRS 241.020, this Agenda has been posted at the following locations:  
County Clerk's Office, Washoe County Courthouse, 75 Court Street, Reno, Nevada  
Washoe County Administration Complex, 1001 East 9<sup>th</sup> Street, Reno, Nevada  
Washoe County Assessor's Office, 1001 East 9<sup>th</sup> Street, Reno, Nevada  
Washoe County Central Library, 301 South Center Street, Reno, Nevada  
Sparks Justice Court, 630 East Greenbrae Drive, Sparks, Nevada  
Incline Village Justice Court, 865 Tahoe Blvd, Incline Village, Nevada  
Incline Village Branch Library, 846 Tahoe Blvd., Incline Village, Nevada  
Washoe County Clerk's Office, 865 Tahoe Blvd., #102, Incline Village, Nevada