

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

TUESDAY

9:30 A.M.

FEBRUARY 7, 2006

PRESENT:

Steven Sparks, Chairman
Pat McAlinden, Vice Chairman
Thomas Koziol, Member
John Krolick, Member
Gary Schmidt, Member

Nancy Parent, Chief Deputy Clerk
Peter Simeoni, Deputy District Attorney
Ron Sauer, Senior Appraiser

The Board met pursuant to a recess taken on February 6, 2006, in the Health Department 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:

WITHDRAWN PETITION

The following hearing scheduled for February 7, 2006 was withdrawn by the Petitioner:

No. LT-0546 Eugene T. Gastanaga TR et al APN 123-161-06

06-30E DISCUSSION AND ACTION – POSSIBLE CONSOLIDATION OF HEARINGS

Member Schmidt requested his objections, about how the hearings were agendized, incorporated into every item on today's agenda. He placed another copy of his written objections on file with the Clerk.

Norman Azevedo, Attorney, indicated petitioner Carol Edwards, Hearing No. LT-0553, was out of the country; but had communicated she would get the authorization to his office today. He said he had represented her previously before this Board and before the State Board of Equalization.

Chairman Sparks said the Board had to determine if Ms. Edwards' appeal would be held without the signed authorization.

Peter Simeoni, Deputy District Attorney, confirmed the Statutes required submission of an authorization form prior to the hearing.

After a lengthy discussion, Mr. Azevedo said the authorization was in his office; and he could have it faxed over.

Chairman Sparks suggested proceeding with the discussion on the issue of Mr. Azevedo representing all of today's Petitioners, so the authorization could be received before voting on the consolidation.

Mr. Azevedo stated he represented all of the Petitioners on today's agenda. He said he would like to make one general discussion, argument or statements applicable to all of them, and consolidate the balance of the hearings. He said Mr. Bakst was here; and he would like to take him out of order, which would be the only Petitioner that would be addressed individually.

Gary Warren, Senior Appraiser, requested the Board make separate rulings for Hearing Nos. LT-0526 - Zanjani and LT-0555 – Bakst, because they were under Judge Maddox's Order. Mr. Azevedo stated he had no objection.

On motion by Member Schmidt, seconded by Member Koziol, which motion duly carried, it was ordered that all of the hearings on the today's agenda be consolidated with separate rulings for Hearing Nos. LT-0526 - Zanjani and LT-0555 – Bakst.

06-31E ROLL CHANGE REQUESTS

Following discussion, on motion by Member Schmidt, seconded by Member Krolick, 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 22, 2006, at 1:00 p.m. as the date and time for the Board to act on Roll Change Requests Nos. 1 through 20, increasing taxable values as delivered to the Clerk.

06-32E HEARING NOS. LT-0526- ZANJANI, LT-0530 - CUMMING, LT-0542 - ERDMAN, LT-0545 - BUCK, LT-0532 - PENDERGRAFT, LT-0534 - GLEN, LT-0536 – FFO LLC, LT-0543 – PENO BOTTOM TRUST, LT-0544 – PENO BOTTOM LIMITED PTSP, LT-0553 - EDWARDS, LT-0555 - BAKST

Petitions for Review of Assessed Valuation received from Attorney Norman Azevedo on behalf of several property owners, protesting the taxable valuation on land and improvements located in Incline Village/Crystal Bay, Washoe County, Nevada, were set for consideration at this time.

Norman Azevedo, Attorney for the Petitioners, submitted the following documents into evidence:

Exhibit A, Exhibit 1 – Memorandum listing the documents submitted with the petitions and the attached documents.

Exhibit B, Binder of Exhibits 1-13, referred to as B.1 to B.13.

Mr. Azevedo discussed the affect of the three Court orders on how evaluation methodologies were to be applied, where they came from, and the authority the Nevada Tax Commission's (NTC) regulations had with respect to the Assessor's work in performing valuations. He said establishing standards and methods exclusively belonged to the NTC. He said the Assessor must go to the NTC and ask for adoption of a standard or methodology if it was felt one was needed. He stated the Assessor did not follow the NTC regulations adopted August 4, 2004. He said with the NTC adopting standardized methods of valuation there would be, within reason, equalization within counties and within the State.

Mr. Azevedo informed the Board he had received Carol Edward's authorization, Hearing No. LT-0553.

Mr. Azevedo discussed the ratio study, the sampling methodologies used by the NTC, and the Attorney General's conclusion that the ratio study did not work because it did not include an Incline Village sampling. He stated the position of his clients was the Assessor's Office must follow the NTC rules on valuation standards and methodologies as supported by the Orders.

Mr. Azevedo discussed why the County was asking for a Stay of Judge Maddox's Order pending appeal, the NTC workshops, the Assessor's use of view and beachfront classifications, and the rejection of those classifications by the NTC.

10:30 a.m. The Board took a brief recess.

10:40 a.m. The Board reconvened with all Members present.

Mr. Azevedo said Judge Maddox ordered that values be rolled back to 2002/03 because that was the last year the NTC regulations on valuation were used. He cited an example where values between neighbors were close in Incline Village before the Assessor's ad hoc view criteria was used. He said the view classifications resulted in values all over the board according to the NTC. Mr. Azevedo discussed the special study commissioned by the NTC of Incline Village/Crystal Bay to find out what was going on, which led to the conclusion of bi-model distribution.

Mr. Azevedo discussed a previous 10 percent reduction of lakefront land values in Incline Village, which was ultimately upheld by the State Board of Equalization. He said the reduction did not resolve the lakefront issues. He further discussed the causes of the lack of equalization and the Stay on the Order.

Mr. Azevedo said his clients were asking the values be restated to 2002/03. He stated the next year was also an issue, and the NTC put new rules in place in

August 2004 that should govern the following years. He said the Board should do what was required by the Order while waiting for the ruling on the Stay. He stated there was a clear process for a fix if the Board ruled as he suggested and the Judge later ruled in favor of the Stay.

Terrance Shea, Counsel for the Assessor's Office, submitted the following documents into evidence:

Exhibit I, Order issued January 13, 2006 by Judge Maddox in Case No. 03-01501A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al., First Judicial District Court.

Exhibit II, Order Granting in Part and Denying in Part Petition For Writ of Prohibition, Supreme Court Case No. 46113, dated February 3, 2006.

Exhibit III, Assessor's List of Exhibits for February 7, 2006 Hearings.

Exhibit IV, Letter from Washoe County Assessor Robert McGowan to the Nevada Department of Taxation, dated December 12, 2005.

Mr. Shea addressed the three Judges' Orders. He said the finding or legal conclusion of Judge Maddox's Order, Exhibit I, was that a County Assessor was contained in the definition of an agency in the Administrative Procedures Act, Chapter 233B.

Mr. Shea stated a Notice of Appeal was filed yesterday. He requested the Board consider the likelihood of the effectiveness of the Order remaining when deciding what weight the Board should give it during deliberations. He said a Motion was filed with Judge Maddox for a Stay of the Order, because the Order was a significant departure from the way the law was always interpreted. Mr. Shea recommended the Board proceed as usual, as if Judge Maddox's Order did not exist. He said, if Judge Maddox did not issue a Stay, Mr. Shea would be asking the Supreme Court for the same relief; but there was no guarantee when the Stay would be issued.

Mr. Shea discussed the problem with equalization created because only 17 parcels were favored under Judge Maddox's Order. He stated it was a cascading problem; if a geographic area was equalized, would not the rest of the County be out of equalization with that area; and where did that put the County in relation to the State. He recommended the Board provide alternate rulings that would depend on whether or not the Stay was granted.

There was discussion on whether or not Mr. Azevedo and Mr. Shea were sworn in, when it was determined they were not, it was decided to swear them in prior to the start of the individual hearings.

Mr. Shea disagreed with Mr. Azevedo's assessment of the Supreme Court Order. He said the Assessor had the legal ability to adopt generally accepted appraisal practices to do their job.

Mr. Shea addressed the ratio study, concluding the argument that the Assessor's Office was deficient in following regulations was not shared by the Department of Taxation.

Robert McGowan, Assessor, duly sworn, discussed the certification addressed by Mr. Azevedo. He said the Assessor's Office had complied with the law and certification was not a required item.

Josh Wilson, Appraiser III, submitted the following documents into evidence:

Exhibit V, Lake Tahoe Special Study, Report on Parameters of Study, Dated June 27, 2005.

Exhibit VI, State Board of Equalization Transcript of Proceedings, Monday, December 5, 2005.

Exhibit VII, Letter from the Department of Taxation to Washoe County Assessor Robert McGowan, dated July 2, 1991.

Mr. Wilson discussed the Lake Tahoe special study and view classifications. He said the Assessor's Office abided by the requirement in NRS 361.227 that required the full cash value of the land be applied to the property. He said the Department of Taxation had reduced the number of view classifications to four. He stated it concerned the Assessor's Office because this was not necessarily market derived, but rather a method to gather more sales within a specific view category. He said, if the Assessor's Office were directed by the Department of Taxation to follow those view classifications, it would; but the Assessor's Office felt it was more appropriate to classify views into more distinctive properties.

Mr. Wilson stated the Department of Taxation *Policy and Procedures Manual* was not a complete reference on appraisal and assessment practices. He said not everything could or should be spelled out. He stated several textbooks were used as references when a situation was not covered in the manual. He observed Appraisers were required to take continuing education classes as part of maintaining their real property certificate. He stated the Appraiser's goal was to arrive at full cash value for the land.

Mr. Wilson discussed teardowns, or the complete obsolescence of improved properties, and the timing of using them as sales in establishing land valuations.

At the request of the Chair, Nancy Parent, Chief Deputy Clerk, swore in Mr. Azevedo and Mr. Shea for previous testimony and for testimony yet to be given.

12:03 p.m. The Board took a brief recess.

1:05 p.m. The Board reconvened with all Members present as in the morning session.

Appraiser Warren submitted the following documents into evidence:

Exhibit VIII, Letter from the Department of Taxation to Users of the Manual of Assessment Policies and Procedures, Dated May 7, 1996.

Exhibit IX, Nevada Department of Taxation Resales Analysis.

Exhibit X, Adjustment for Type of Frontage.

Exhibit XI, Photos of Beach Composition

Exhibit XII, DOAS\Tahoe\IV Allocation.doc.

Exhibit XIII, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal records for all of today's hearings.

Mr. Warren said one of the authorities Judge Maddox used in his decision and Order was that the State Department of Taxation had the ability to set all rates and formulas citing Statute 361.320, Subsection 5, included in Exhibit III. He said it stated that the NTC had the authority to set rules and rates on property assessments it did, but that only pertained to centrally regulated utilities and transportation companies.

Mr. Warren said 361.227, Subsection 9, stated those assessments done by the NTC under Statute 361.320, Subsection 5, do not pertain to 361.227, which stated how the Assessor was to value land. He said land was to be appraised based upon its full cash value. He said he had gone through all of Chapters 360 and 361 of the Statutes and did not find one that specifically stated the NTC would set forth standards for how the Assessor was to value land. He read from Statute 361.260, Subsection 7, that stated, "the County Assessor shall establish standards for appraising and reappraising land pursuant to this section, in establishing the standards the County Assessor shall consider comparable sales of land before July 1 of the year before the lien date." He concluded it specifically stated the Assessor's Office had the authority to establish standards for valuing land.

Mr. Warren said Statute 360.215, Subsection 2, stated, "The Department shall consult and assist County Assessors to develop and maintain standards, standard assessment procedures to be applied and used in all of the Counties of the State." He said it did not say proscribe. He said Statute 360.215, Subsections 5 and 6, indicated the Department would continue to supervise assessment procedures done by the Counties and would provide workshops to provide Assessors with the appropriate tools and methods.

Mr. Warren said the *Manual of Assessment Policy and Procedures*, issued by the State Department of Taxation, had not been updated since May 7, 1996; and had not been updated with the August 4, 2004 changes. He said, if the State had the authority and the responsibility to set forth every standard the Assessors must use, they were grossly negligent. He submitted 361.260, Subsection 7, which gave the Assessor the authority to set forth land valuations, should prevail.

Mr. Warren discussed the Resales Analysis, Exhibit IX, presented to the NTC on November 9, 2005 by the Nevada Department of Taxation as part of the special study. He also discussed time adjustments, the lack of standards for doing location, rock, and size adjustments, Judge Maddox's Order, and the new regulations.

Mr. Warren discussed the 2003/04 Lake Tahoe reappraisals and the 10 percent reduction in value by the State Board of Equalization in 2003. Mr. Warren addressed the summary of the Department of Taxation's study regarding the parcels included in the 2005/06 Ratio Study, which indicated the ratios were uniform and almost all of the assessed values were at 35 percent of full cash value. He said it indicated the Washoe County Assessor's Office was in compliance with all statutory provisions relating to the Ratio Study as conducted by the State. He said, after adoption of this study, a special study was conducted on the valuation of Lake Tahoe, which concluded the County was not in equalization and contradicted the earlier study. Mr. Warren said it was the opinion of the Assessor's Office that a different method was used by the Department of Taxation to conduct the special study, which led to that conclusion. He said the NTC decided not to adopt the special study at its November 9, 2005 meeting. He stated the NTC directed the Department, through its Executive Director, to hold additional workshops on how the methods should be done and to come back before the NTC with a standardized methodology on how Lake Tahoe should be evaluated.

Mr. Warren concluded that upholding the values established by Judge Maddox's Order would result in bad equalization and unjust enrichment for the Petitioners that were lowered because they would be far below the sales indication for full cash value in effect for the 2003/04 reappraisals.

Mr. Wilson went through the Assessor's presentation to the NTC that disputed the special study's conclusions, Exhibit III.

Chairman Sparks said Mr. Shea had indicated earlier the Board could make a decision or a conditional decision. He asked for the Assessor's opinion of what remedies were available to the Board. Mr. Shea replied it would be prudent to make a conditional decision, because he felt the Supreme Court would issue a Stay. He said it was a real departure from the way the Administrative Procedures Act had been interpreted in the past, and he believed the Supreme Court outcome would be that NRS 233B did not apply to counties.

In response to Member Schmidt, Mr. Shea replied the State Board of Equalization had the ultimate authority on valuation issues.

In response to Member Schmidt, Mr. Warren replied the 2005 Ratio Study indicated how close the Assessor's Office came to 35 percent assessment ratios and 32-36 percent complied with NRS 361.333 pertaining to equalization. He said the function of the study was to determine the equalization within the counties that were studied in that specific year. Mr. Wilson explained the 30-35 percent measured whether or not the Washoe County Assessor had valued the properties in accordance with statutes and

regulations. He said it did not mean it was within 80-100 percent of full cash value, and it had no relation to the market value of the property.

In response to Member Koziol, Mr. Wilson felt the \$2 million land value versus the \$484,000 sale shown in the Ratio Study was based on the market areas established that lumped together lakefront and non-lakefront properties. He said that was not appropriate because the market areas were not comparable, and it overvalued the non-lakefront properties and undervalued the lakefront properties.

Mr. Azevedo placed Exhibit C, Order Denying Motion to Stay, Case No. 03-01501A, dated February 7, 2006 into evidence.

Member Koziol commented on the Order. Mr. Wilson replied Appraiser's were licensed professionals and take continuing education classes to make sure the properties were being correctly valued and to understand the methodologies and the appraisal issues. He did not believe that all of that could or should be codified in regulations. He said there would be no need for appraisers if assessment were as easy as plugging values in formula. He said the *Policy and Procedures Manual* put into context the general methods by which to value property; but specifics, such as size, depend on value attributed by the market.

In response to Member McAlinden, Mr. Wilson replied the NRS was first because it sets the guidelines, NAC supplemented NRS, *Policy and Procedures Manual*, and then the Assessor's appraisal methodology. He said they all worked together, but the Assessor's Office would never implement practices that were contrary to statute or regulation.

After discussion between Member Schmidt and Mr. Warren on statutes and regulations, Mr. Warren concluded the difference between a regulation and a standard was the regulations were general and the standards the Assessor's Office used were adjustments based on physical and legal characteristics.

In response to Member Krolick, Mr. Wilson said a property had coverage or not, and the Tahoe Regional Planning Agency decided coverage. He stated coverage was required for development of land, and he discussed how coverage was dealt with in the appraisal process. He said a negative lump sum adjustment to the parcel's land value was made based on the amount of coverage available if the site could not be built on.

Chairman Sparks asked, if by upholding Judge Maddox' Order, would it put Incline Village/Crystal Bay and therefore Washoe County out of equalization. Mr. Shea replied 17 parcels would be rolled back to 2002/03 levels, which had already been done by the Assessor's Office. He said the Board would have to decide whether or not that formed the basis, along with the Supreme Court decision, to make a decision on whether or not it put the geographic area out of equalization; and it would be a snowball effect if that geographic area was out of equalization. He said his motion to the Supreme Court tomorrow would contend it was an outcome based on a finding that 233B applied

to the County. He felt Judge Maddox made a significant departure of law with his Order, and more evidence was needed by the Board to go beyond the geographic area if the 17 parcels were found out of equalization. He said to go further than that more evidence would be needed that disputed methodologies were used and would affect the value of that real property.

Chairman Sparks said the remanded values for the 2002/03 tax year was an issue; and, if that became the value, the Board needed to look at 2003/04 tax year to see if it was out of equalization because of factors applied since then.

Mr. Shea said Judge Maddox voided the assessment standards used for 2003/04 and the Assessor rolled back to 2002/03. He had suggested bringing those values forward with the factors, but the Assessor's Office decided to go back to 2002/03.

Chairman Sparks said, if any of the 17 disputed properties were heard today, the Assessor's Office would put the current taxable value for this tax year to the 2002/03 level. Mr. Shea confirmed that was where they were right now. He stated the issue for the Board was what should be done with the factors. Chairman Sparks said, if the properties were already rolled back to the 2002/03 taxable value for the current tax year the Board was hearing, there was no dispute. Mr. Shea asked the Board to consider dismissing the two properties that were to be heard individually, Mr. Bakst and Mr. Zanjani, because there was no remedy to give them.

Chairman Sparks said, no matter what was decided today, either of the parties would go forward with whatever remedies they felt appropriate. He said it was persuasive that, if the Assessor had rolled the properties back, the Board should also roll them back.

Member Schmidt asked if the two parcels that were part of the 17 made an argument of being out of equalization. Mr. Azevedo said they all did. Mr. Schmidt offered all parties in the County should be noticed to appear for an equalization hearing based on the Court Order, and the Board had the authority to call for that hearing today in the context of these hearings. Chairman Sparks agreed but said these hearings should be completed before going any further.

Mr. Azevedo summed up his presentation to the Board and concluded the rules on valuation were applicable whether it was a factor or reappraisal year. He alleged the Assessor's Office did not follow the rules.

Member Schmidt said all properties in the County had to be noticed if the reassessment of the properties led to an increase. He stated there was no appearance requirement if the assessment was to be lowered. He said it appeared the Board had the power to make a determination that there was a total disparate equalization and could roll back all parcels in the County to the 2002/03 level without notice or without the hearing process.

Mr. Azevedo believed the Board had the duty to equalize. He said four disputed methodologies were taken before Judge Maddox, which only applied to Incline Village and Crystal Bay. He said he was asking for equalization for the other appellants he was representing today that were not part of the 17 included in the Order.

The Chairman closed the hearing.

Chairman Sparks said the Board should take direction from the agency that was responsible for the taxable value for the County, which was the Assessor's Office. He stated the Assessor's Office had seen fit, without waiting for the Motion to Stay or for the appeals up through the judicial process, to rollback the 17 properties to the 2002/03 level. He said two of those properties were the subject of today's hearing. He stated it was persuasive, when the agency required to establish taxable values, had already rolled back those 17 petitioners. He said the four points that the petitioners' representative was making were the same arguments that were in the legal documents before the Board. He said he was inclined to grant the same relief to these petitioners as was granted to the 17.

Mr. Simeoni said Judge Maddox had issued an Order. The Motion to Stay had not been granted, but there was an appeal. He said, as to the Motion to Stay and its denial, those 17 property owners were granted the relief they requested. He said, until a Motion to Stay was issued by the Supreme Court, that was what the Board had to follow as to the 17 property owners. He said any other property owners that were claiming relief based upon that decision would have to provide the Board with evidence the Board would find reasonable and sufficient to grant them relief in accordance with that decision.

Mr. Simeoni said Member Schmidt made a comment about noticing all of Washoe County. He stated a factual hearing would have to be conducted on each Washoe County property owner that came before this Board seeking similar relief, proving that invalidated methodologies were used.

Based on evidence presented by the Assessor and the Petitioner, Chairman Sparks moved that the 2006/07 taxable values of the land and improvements established by the Assessor on the following 11 parcels be adjusted by rolling them back to the 2002/03 values in accordance with the Order issued by Judge Maddox in Case No. 03-01501A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al., noting that these parcels, unless given further evidence, have similar characteristics in the assessment of taxable value and would, therefore, be granted the same relief. Chairman Sparks further stated that, with this adjustment, the land and improvements would be valued correctly; and the total taxable value would not exceed full cash value. Member Schmidt seconded the motion.

Hearing No.	Petitioner/Property Owner	APN
LT-0526	Esmail D. Zanjani et al	123-151-05
LT-0530	Nancy Cumming TR	123-021-07

Hearing No.	Petitioner/Property Owner	APN
LT-0542	Christian P. Erdman et al	123-021-02
LT-0545	Carol F. Buck et al TR	123-021-03
LT-0532	Ross Pendergraft et al	130-312-12
LT-0534	Alan & Samantha Glen	122-251-11
LT-0536	FFO LLC	130-230-06
LT-0543	Peno Bottom Trust	130-230-08
LT-0544	Peno Bottom Limited PTSP	130-230-07
LT-0553	Carol Edwards Associates	122-181-18
LT-0555	Kenneth Bakst et al	122-181-51

Member Schmidt said he supported the motion, but he did not feel there had to be a determination that similar methodology was used. He said there was now a pure equalization issue. He said the Board only had one option, and it must be done today, to lower all petitioners before the Board. He stated he would like further discussion now, because he believed the Board had the authority within this hearing process to act further beyond that to other properties in that community and perhaps properties throughout the entire County.

Chairman Sparks said it could be done under Board Member Comments.

Member Schmidt said the discussions needed to be during this hearing because once this hearing was over Open Meeting Law regulations might apply. He said it was at least subject to discussion, which was properly noticed within these consolidated hearings, to take that action now if the Board would so choose.

On call for the question, the motion passed unanimously.

Mr. Azevedo withdrew his request for two individual hearings.

BOARD MEMBER COMMENTS

Chairman Sparks requested an agenda item to discuss the effect of the Board's motion today as it relates to the equalization of Incline Village/Crystal Bay and conceivably the balance of Washoe County. He would like Mr. Azevedo, Mr. Hall, and the Assessor's Office noticed of that agenda item. He said it would be an action item to further explore the equalization of taxable value that would be heard by Panel A. He said Mr. Shea should be noticed to bring to the hearing any judicial precedents or persuasive arguments decided in any court process that could impact the discussion.

Chairman Sparks requested the Clerk notify the proper authority that the Board might need to meet beyond the February 28th deadline. He said there was no specific date at this time, but they needed to be put on notice.

Member Schmidt said he supported it being placed on the agenda. He reiterated his comments about equalization, notice, and the Board's authority over

equalization. He said the Board had the discretion to notice the public within the provision of the Open Meeting Law or beyond. He said there was no requirement in the Open Meeting Law to issue press releases, but it might be appropriate. He suggested, with the permission of the Chair, to issue a general press release with the time and location of that hearing and that a large facility be secured.

Mr. Simeoni said there was no question the Board had the authority pursuant to NRS 361.345 to change values by deducting therefrom or adding thereto; but, if the Board wanted to do that by implication, then the Board risked the State Board overturning any decision the Board made by implication. Chairman Sparks agreed.

Member Koziol stated he believed the Board's District Attorney should give his advice and option on any statement Board members make without prejudice to their character or without prejudice to the statement. He requested the Chairman speak to the District Attorney about a replacement, and he would like it on the agenda.

Mr. Simeoni said that was not the prevue of the Board of Equalization.

Member Schmidt said he supported Member Koziol's request to put it on an agenda. Chairman Sparks said he would take it under advisement.

PUBLIC COMMENTS

Les Barta, Incline Village Resident, requested Panel A hear his issues, and he submitted a written request that was placed on file with the Clerk.

Member Schmidt said he would like to respond, and Chairman Sparks said he would rather he did not. Member Schmidt said the Open Meeting Law provided for a time of public comments and discussion by any Board member. He stated it was State Law, and the Chairman could not prohibit it or he would be in violation of the Open Meeting Law. Hearing no objection, he recommended to Mr. Barta that he also make his request to Panel B.

Chairman Sparks requested the consideration of doing a hearing be put on the agenda for February 24th at 1:00 p.m.

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4:32 p.m. There being no further hearings or business to come before the Board, the Board recessed until February 8, 2006 at 1:00 p.m.

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
Jan Frazzetta, Deputy Clerk*