

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

WEDNESDAY

9:00 A.M.

JANUARY 18, 2023

PRESENT:

Eugenia Larmore, Chair
James Ainsworth, Vice Chair
Dennis George, Member
Daren McDonald, Member*
Rob Pierce, Member
Barbara “Bobbi” Lazzarone, Alternate Member

Janis Galassini, County Clerk
Trenton Ross, Deputy District Attorney

The Board of Equalization convened at 9:00 a.m. in the Caucus Room of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Following the Pledge of Allegiance to the flag of our Country, Chair Larmore called the meeting to order, County Clerk Jan Galassini called roll, and the Board conducted the following business:

23-003E **AGENDA ITEM 4** Public Comment.

There was no response to the call for public comment.

23-004E **AGENDA ITEM 5** Election of Vice-Chair: Possible election of a vice-chair for the 2023 Washoe County Board of Equalization.

Member George nominated James Ainsworth for Vice Chair.

There was no response to the call for public comment.

On motion by Member George, seconded by Member Ainsworth, which motion duly carried on a 4-0 vote with Member McDonald absent, it was ordered that James Ainsworth be elected as Vice Chair.

County Clerk Jan Galassini noted pursuant to Nevada Revised Statutes (NRS), the Chair of the Washoe County Commission designated Eugenia Larmore as Chair of the Board of Equalization. Chair Larmore accepted the designation.

23-005E **AGENDA ITEM 6** Swearing In: County Clerk to administer oath to appraisal staff.

Chair Larmore asked if anyone needed to be sworn in. County Clerk Jan Galassini responded yes, stating the Assessor’s staff needed to be sworn in.

Ms. Galassini swore in all the Assessor's staff that was present.

***9:02 a.m.** **Member McDonald arrived.**

ORIENTATION AND TRAINING:

23-006E **AGENDA ITEM 7A** Washoe County Assessor's Office presentation and overview of assessment process for the 2023/2024 fiscal year.

Chief Property Appraiser Steve Clement stated he was newly hired to this position and there had been quite a bit of movement in the Assessor's Office (AO). He introduced Chris Sarman, the newly elected Assessor, and Rigo Lopez, who was promoted to Chief Deputy Assessor.

Mr. Clement informed the AO was required by statute to discover, list, and value all real and personal property or taxable property within the State of Nevada. He shared that Nevada was the only state in the union that did not use a market-driven system, it used a modified cost approach. When staff valued taxable property, the market value was used to value land. Marshall & Swift (M&S), a nationally publicized construction manual, was used to value the improvements at what it would cost to build them. He noted improvements depreciated at 1.5 percent per year for up to 50 years or 75 percent. He observed according to statute the taxable value shall not exceed the full cash value or market value of the property.

Regarding value notices, which were mailed by December 18, Mr. Clement stated three taxable values were listed on the value notice card. The three taxable values were the taxable improvement and building cost, the taxable land value, and the total taxable value. The legal definition of building improvements included all structures affixed to the land. He provided the following examples: wells, septic systems, corrals, paving, curbing, mobile home and utility hookups, and any common area improvements. Anything that was permanently affixed to the property would be considered and valued as an improvement in the taxable value. He spoke about the process of calculating the taxable value for improvements, noting all of it was done with the computer-automated mass appraisal (CAMA) system and a government software assurances (GSA) software system. The AO stored all the attributes about the buildings and the improvements and put them into the CAMA system. Staff then downloaded the tables from M&S which were automatically recalculated every year. M&S sent the AO new tables that gave staff the new costs and factors for those improvements, and staff would apply another year and a half of depreciation to those improvements. He shared that a lot of the time when the cost of construction exceeded the depreciation, the improvement value went up even though the property owner gained 1.5 percent depreciation.

In response to a question from Vice Chair Ainsworth, Mr. Clement reiterated Nevada was the only state in the union that did not use a market-driven system. Properties were not valued at market value; Nevada used a modified cost approach to determine values. Vice Chair Ainsworth wondered if that was why there were so many

issues with companies like Lowe's, Home Depot, and Walmart that compared costs from outside the area that did not match up. Mr. Clement reminded the total taxable value could not exceed the full cash value, so the test was to determine what that property's market value was. Representatives for companies like Lowe's and Home Depot would state the taxable value exceeded the full cash value and would want to look outside the jurisdiction. He noted it was important to remember it was cheaper to build in Las Vegas than in Washoe County. Washoe County Assessor Chris Sarman observed the petitioners performed their own cost approach to value and included this with their hearing evidence. He indicated the AO tried to do a side-by-side comparison for the members of the Board to make it clear where the differences were. He said a lot of the time that difference would be in the depreciation rate. In Nevada, the AO was mandated to depreciate at 1.5 percent per year based on the age of the building. Sometimes there might be an age/life or economic/life difference where the petitioner would try to use a higher depreciation for a 30-year-old building. He informed that for companies like Lowe's and Home Depot, maintenance was often a big consideration. Vice Chair Ainsworth said the Board appreciated the way the AO countered what the petitioners said.

Member George asked how the Board determined the cash value. Mr. Clement responded the packets given to the Board regarding commercial properties would give the income approach to value, which would be representative of the full cash value or market value. AO staff would also include three or four comparable sales for that subject property to prove they did not exceed the full cash value or market value. Mr. Sarman noted the value the Board saw would be the modified cost approach, and the AO would provide the record card. Member George thought that was the value that was calculated using the modified cost approach, which was then compared to the actual cash value. The value was determined through the income approach and the sales comparison.

Chief Deputy Assessor Rigo Lopez asked what would happen if the petitioner was an owner/builder who provided their actual costs. Mr. Clement replied that Nevada used M&S for equity as much as it did for the costing of the value. Even though an owner/builder did their own labor and overhead and got all the profit, the AO would still cost the property with M&S. He shared there were a few legal renderings about that. If a person built a house that was the same type as their neighbor's, the houses should have the same taxable value if the improvements were exactly the same, even if one of the houses was built by the owner. He indicated the AO received a lot of questions about this, for example, an owner stated they built their home for \$100,000 but the taxable value was \$150,000. Unless the costs were approved by the State of Nevada Department of Taxation, statute required the AO to use M&S to recost the improvement values.

Member Pierce inquired how the AO knew what was actually on the property. Mr. Clement explained staff reviewed all the building permits throughout the year. When new houses were put on the roll or a new building permit was reviewed that required a field visit, like a major remodel, staff would go out and view the home physically to ensure everything was correct. Once every five years the AO was required to review that property, which was done aurally by Pictometry. There were obliques that allowed staff to look at an angle of the property. The clarity of the three-inch pixel links was pretty good

and allowed staff to look at the aerial photography from overhead. When reviewing the properties, staff made sure the building footprint looked like the sketch and verified they had the correct building on that parcel. If staff saw something that did not look right, that would initiate a field visit. He said when reviewing the parcels staff looked for things that were added such as concrete driveways, recreational vehicle (RV) parking, sheds over 200 square feet, and any accessory dwellings that might be permanently affixed. He indicated people still did things without a building permit but noted it occurred way less than it had in the past. He opined this was probably because neighbors were watching.

Member George asked what the AO used to obtain the aerial views. Mr. Clement responded that Pictometry was used, and photos were acquired by plane. He stated the AO had also used a company called iLOOKABOUT that used a fisheye camera and drove the parcels to take pictures just like Google Street maps. The imagery was usually good enough for staff to distinguish things such as the type of roof or siding a property had. He noted the images did not give staff the ability to see interior remodels and the quality of the house on the inside, so staff often used listing photos from sites like Realtor.com to view interiors. Member Pierce wondered if this would be provided to the Board. Mr. Sarman replied AO staff would provide the Board with what they believed to be an accurate property record as it existed that day. He noted some appeals came forward with information about any new construction and the Board would be privy to that. He stated the record card was primarily what the Board would be looking at. Mr. Clement added the AO would use a Washoe Regional Mapping System (WRMS) map to provide an aerial overview of the parcel.

Mr. Clement informed that when an appeal was filed, the first thing an appraiser did was try to arrange a visit with the taxpayer to view the property. If the taxpayer had questions about the quality, the AO needed to address those from the inside and would request an interior inspection. He noted the taxpayer did not have to let the AO conduct an interior inspection; however, if they denied access, the Board was limited by statute not to make an adjustment to that property. He reiterated if the AO received a phone call regarding an appeal the first thing staff wanted to do was visit the property and make sure their record of that property was correct both inside and outside. The AO would then bring the Board a recommended value. That value might be in a stipulation, or if the taxpayer was still not in agreement, the AO would still recommend that value to the Board. Then the Board would make its decision.

Chair Larmore pointed out that the Board received a number of appeals based on quality. She spoke about the hearing process, stating an applicant would come before the Board and share why they disagreed with the value received from the AO. The applicant had met with the AO and knew where the differences were, and their job was to tell the Board what the issue was. Then the AO would explain to the Board why it disagreed. She noted the appellant had a number of tries to tell the Board what the disagreement was. She observed the Board received a lot of disagreements regarding quality.

Chair Larmore explained the process further. She noted it was an appeal, so the value had been set. The appellant had to convince the Board the value was wrong. There was a lot of burden of proof on the appellant. She spoke about equity. She posed the question that if the Board thought the target was a different quality class, but the AO thought it was basically built the same way as another target, and the first target was lowered, what impact would that have? She believed there needed to be a lot of back-and-forth discussion. The Board had leeway, but there was a lot that had to be proven to the Board by the appellant. Vice Chair Ainsworth noted that was why it was called the Board of Equalization (BOE).

Mr. Sarman opined the Board would see a lot of stipulation agreements. He said the AO received information but if the taxpayer had supporting information that provided evidence for a reduction, then staff was happy to work with the taxpayer and come to an agreement to lower the value before it even went before the Board. Then the Board would just agree to uphold the stipulation and a hearing would not occur. Mr. Clement pointed out that if an appeal did proceed further, the AO would not stand on its record for quality class on that property unless staff was able to go in and verify the information. If they were able to view the property and there was a difference of opinion, then that is what the Board would see. If staff agreed with the taxpayer, they would write a stipulation agreement. He stated the only time staff would not get into the property was if the taxpayer denied them access. He pointed out that sometimes the AO was only able to gain access to a property after the Board asked the appellant if they had allowed access. He noted the AO wanted its record to be correct.

Member Pierce said he asked the question about the images because he knew sometimes Google map images were 10 to 12 years old. Mr. Clement believed the planes were flown frequently. Mr. Sarman confirmed planes were flown every other year and would be flown in the spring. Mr. Clement indicated the AO had a history of aerial photography back to about 2012, but possibly even before that. The AO could go back and look at different pictures throughout the years to see when an addition was added. Mr. Sarman noted that allowed the AO to age an addition correctly. Mr. Clement informed if the addition was on the 2012 imagery but was not on the 2010 imagery, the AO would default to 2010 to benefit the taxpayer. Member George and Member Pierce expressed appreciation for the description provided by the AO, noting it was different than what would be presented by an appellant.

Mr. Clement referred to comments made by Chair Larmore. He observed in the costing of M&S one of the biggest things that was subjective for appraisers was the quality class. He opined it was probably the number one thing that would affect the dollar per square foot costing of an improvement. Residential properties could range from a quality class 1 house to a quality class 12 plus. Commercial buildings could range from a quality class 1 up to a quality class 6. Member George thought the higher the number meant the higher the cost. Mr. Clement responded the higher the class the more per square foot it would cost to rebuild that house. He said when new homes were placed on the roll, outside of tract homes, the AO sent out construction letters to the owners and the builders to get an idea of the cost. This was to ensure the AO did not exceed market value when determining

the cost to build those homes. He noted M&S was pretty conservative on the cost to build in Washoe County. He spoke about the cost of plywood before and after the COVID-19 (C19) pandemic but said he heard the cost of plywood was going back down.

In response to a question from Member George, Mr. Sarman responded the Board might see a lot of appeals based on increases. He posed a question about values increasing 20 percent in a stagnant market and reminded that Nevada did not use a market value system, it used a modified cost approach to value. He indicated land values went up, but improvements went up 20 to 25 percent, which was a concern for taxpayers. He opined everyone saw it coming, but it was probably the biggest increase to improvement costs he had seen since working with the AO. Mr. Clement thought the average person who did not know Nevada used a modified cost approach to value would pay attention to the market and think if the market was going up 6 to 9 percent per year, then their taxable value would go up with the market. However, he said, because Nevada used a modified cost approach that was not the case. He reiterated Mr. Sarman's comments that the AO was seeing a median of a 20 percent increase for improvement values, and anywhere up to that for land values as well.

Mr. Clement remarked that Nevada had passed Assembly Bill (AB) 489 which established a tax cap, but it did not cap taxable values so the AO still had to appraise using the modified cost approach. He explained the tax caps, noting there was a 3 percent cap for a primary occupied home, and 8 percent for commercial properties, vacant land, or rental homes. Mr. Sarman added the high cap was for anything that was not a primary residence. Mr. Clement commented 8 percent was the highest it could be. He stated there were two formulas. The first was two times the consumer price index (CPI) of all items. The other he was not as familiar with because it was never used, but he believed it was the median increase of the assessed values for the last five years. He indicated the two times the CPI of all items formula was pretty common. He noted this was all in statute and if the Board wanted specific numbers AO staff could obtain those. He reminded that during the great recession when inflation was next to nothing, there was one year the high cap was .02 percent, so the low cap also had to be .02 percent that year. This was because it would not have been fair to lower the high cap but not the low cap. He believed there was another year the caps were only 2.7 percent. There were a couple of years since the great recession when the high cap was lower than the low cap, so the low cap had to be lowered as well. Chair Larmore remarked Nevada only recently hit 8 percent for the high cap. Mr. Sarman stated it had been averaging about 4 percent over the last 10 years. Mr. Clement remarked there was one other year it hit 8 percent, which he believed was 2006. It would be 8 percent again this year due to inflation.

Member George said if a person owned a rental, they would fill out a form and assume it would be capped at 8 percent. Mr. Clement responded that would be on the assessment notice. Mr. Sarman observed for rentals there was an opportunity to receive the low cap if the market rents were not being met. The AO would send out the form, and if the property owner's rents were below U.S. Department of Housing and Urban Development (HUD) market rents, the property could qualify for the 3 percent cap. Chair Larmore added the property could also qualify if it was being rented to family. Mr. Clement

stated a lot of taxpayers thought the 3 or 8 percent cap was on the taxable value, and they were under the impression Nevada used a market value system.

Mr. Clement spoke about the process for valuing land, noting the AO used three primary methods which were defined in statute. The AO preferred to use the sales comparison approach. Staff would give the Board about three or four comparable land sales to establish a base lot value for a neighborhood. The base lot value would be what was typical for that parcel in that neighborhood. The base lot value would then be adjusted upwards or downwards based on the amenities or detriments. He explained if a typical lot in that subdivision was flat, square, and had no view, and most of the lots in that neighborhood were like that, that would be the base lot. Member George wondered if that included utilities and Mr. Clement confirmed that was correct. He added if half the lots had utilities and half did not, the half without utilities would be adjusted downwards. Lots with a view would be adjusted upwards for that amenity. The AO would provide the Board with a paired sales adjustment which showed what the view was worth according to the market. An upward adjustment was not arbitrary. He noted the AO would also adjust downward from the base lot for anything on that parcel that was not common. For example, if the parcel was a pie-shaped lot, a key lot, or if the parcel had more topography than the other lots. In response to a question from Member George, Mr. Clement provided an example of a paired sales analysis stating the AO would pair up homes with a view and homes without a view and look at the differences in those values. He informed the AO would give the Board as many comparisons as possible, noting they might not be from that same neighborhood. Staff might have to go to a competing neighborhood with a similar type of view or amenity to give the Board the best data available. He remarked the AO always erred on the conservative side. The paired sales analysis might show anything from \$50,000 to \$100,000 for an amenity, and the AO would come in at the low end of that, probably around the \$50,000 to \$60,000 range.

Mr. Sarman said the AO would bring forward the sales and discuss them with the Board. The appraisers would talk about the subject property and show aerial photographs. Then they would discuss the comparable sales, which might be inferior or superior. He noted the Board was charged with coming to its own independent conclusion regarding the comparability between the subject property and the sales the AO used. Chair Larmore commented that for every appeal the AO provided the members of the Board with a packet that showed the location of the property and the assessed value. The packets explained the land on the subject property and on the comparable sales, the market value, and how the cost replacement was calculated. The Board members would review and ask the appraisers to walk them through the information in the packet.

Mr. Clement stated the AO gave the Board a simplified version of a fee appraisal for a property. He opined everyone on the Board had probably purchased a house and received a fee appraisal that included comparables and a discussion of the values and how the values were adjusted. He remarked the Board would receive very similar packets for the hearings. A packet would also include the appraiser's summary stating if they thought a sale was inferior or superior and why. The appraiser's overall opinion of the value would be at the end of the summary. If the opinion indicated it exceeded market

value the AO would make a recommendation to reduce. Mr. Sarman added that the appellant should provide the same information, noting they might provide different sales than the AO. Mr. Clement reminded that the burden of proof was on the taxpayer to show the AO was over market value.

Mr. Clement stated another approach the AO used to value land was allocation. He informed it was becoming the primary method to value most of the parcels in Washoe County because more subdivisions were being built and there was less new land. He explained allocation was where the AO looked at sales of vacant land and newly sold built improved land, and the ratio of those sales. He provided an example of a family purchasing a parcel for \$200,000, building a home on the parcel, then selling that brand-new home one year later for \$1 million. He said there would be a 20 percent allocation ratio on that property. He commented the AO conducted a study to determine the allocation ratios for neighborhoods. He noted allocation was only used in highly homogenous neighborhoods; they needed to be really similar in improvement value to avoid skewed analysis. Allocation was mostly used in tract neighborhoods and was being used more often in Southwest Reno and Old Southwest Reno because those areas were getting all built out now. He noted there were fewer vacant parcels available for purchase in those areas, and the parcels that were left would not have sold ten years ago. He thought it was amazing what people were paying for those parcels now because of their location.

Mr. Clement shared that even the Midtown Reno area used to have enough land sales to calculate the land value but now it did not. The AO had started having to use the allocation method in those neighborhoods. The AO ran the median sales prices for homes in those neighborhoods from the past 6 to 12 months to try and obtain a substantial sample size for the analysis. Then the allocation ratio was applied to the median sales price of the home. He noted the past year was time-adjusted. The AO conducted a time adjustment analysis and looked at how much the market was increasing, then the sales would be time-adjusted up to July 1, 2022.

Mr. Clement stated the AO also did an analysis where there were three allocation percentages. This was because one of the concepts of appraisal was that as a home aged, more value could be attributed to the land because the improvements were a wasting asset and were depreciating over time. The analysis included allocation ratios of 18, 20, and 22 percent. The 22 percent ratio was common in the Midtown area and areas with older improvements where there was less taxable value on the improvements and more value on the land. A higher allocation ratio was used in the older neighborhoods with homes aging from about 1970 to 1996. A 20 percent allocation ratio was used for homes that fell between 1996 to 2000, and 18 percent was used for brand-new homes with more value attributable to improvements. The AO then came up with the base lot value the same way it would if it was using comparable land sales. The values would be adjusted up or down based on the amenities or detriments that were on the parcels that were typical for that subdivision.

The third method the AO used to value land, Mr. Clement said, was abstraction. The abstraction method involved removing the full contributory value of the fully depreciated improvements from the sale price of the improved parcel to determine the land value. He provided an example, such as when a home that was boarded up and unused was being purchased for the land value with a plan to demolish the home. The AO would remove the M&S improvement cost on the improvement value and would come up with an abstracted land value for that parcel. He informed abstraction was also used for mobile homes in Sun Valley. The AO would remove the cost of the personal property mobile home from the improved sales and come up with an abstracted land value. He noted the AO could also compare that to the land sales that came up when people bought vacant lots, put mobile homes on them, and converted them to real property. He opined comparable land sales was the best method to use, so the AO would use that method if there were land sales in that neighborhood or a comparable neighborhood. He believed that was the best indicator of value.

Mr. Clement mentioned there were a few other approaches covered in statute that the AO could use, such as regression analysis, but staff was generally able to use one of the previous three methods to come up with the land value. Mr. Sarman pointed out that when values were established, the AO was mandated by statute to look at sales that occurred prior to June 30. When the AO came before the Board, it was able to look at sales that occurred prior to January 1. He observed the appellants might argue those sales were not used to establish the value. The sales the Board would see would be as current as possible. Mr. Clement clarified those sales would be used to defend the value but not to establish it. Mr. Sarman added those sales were used to support the value but not to increase or change it. Mr. Clement observed value notices were sent to taxpayers now for taxes they would pay in July, and noted there was no indication of what the market would be like in six months. He believed the general assumption was that it was an increasing market. The AO did not want to chase the market, and that was not the intent of statute. Therefore, the deadline was set for July 1 of the year preceding the tax bill. Then the AO looked at all those sales, established the taxable values, and noticed the taxpayers who had until January 15 to appeal. He stated the first thing staff encouraged taxpayers to do was to contact the AO so staff could ensure their record was correct, listen to the taxpayers' issues, and describe Nevada's taxable value system. He asserted that 90 percent of the time, describing the taxable value system solved the issue.

Mr. Clement reiterated taxpayers had until January 15 to appeal and the Board met in February. This allowed the assessment roll to be finalized before the budgets were presented. The Board of County Commissioners and the Cities of Reno and Sparks then had a ballpark idea of what kind of value they could establish and budget for. He spoke about the great recession, noting there were probably thousands of commercial appeals during that time. Member George asked about commercial appeals for the current year and Mr. Clement responded he would address that during his presentation. He reminded that if a taxpayer disagreed with the taxable value, they were encouraged to contact the AO. If things were unable to be resolved to their satisfaction, staff encouraged them to appeal to the Washoe County BOE. He asserted staff never tried to talk taxpayers out of an appeal. He reminded appeals must be filed with the AO by January 15, or the day after if it fell on

a weekend or a holiday. He noted Nevada's property tax fiscal year ran from July 1 to June 30. Mr. Sarman pointed out that if the taxpayer disagreed with the decision of the County BOE, they could appeal to the State BOE. Mr. Clement noted there was a legal remedy, the taxpayer could take it to the courts if they disagreed with the decision of the State BOE.

Vice Chair Ainsworth inquired if any of the County BOE's decisions the prior year were overturned by the State. Staff believed the decisions were upheld. Mr. Clement spoke about a property owner with land in Wadsworth, noting the BOE's decision was upheld by the State in that case. He mentioned Mr. Wayne Tannenbaum, who appealed all his values to the State. Mr. Clement shared that one of the members of the State BOE asked Mr. Tannenbaum if he was a licensed appraiser in the State of Nevada, to which Mr. Tannenbaum responded no. Mr. Tannenbaum withdrew all of his State appeals. Mr. Clement informed that Mr. Tannenbaum was back this year with all the same appeals and more. As of last Friday, he had 50 percent of the appeals. Member George asked if Mr. Tannenbaum could be required to attend the hearings in person. Mr. Sarman replied that was up to the Board and would be discussed later in the agenda.

Member Pierce wondered if there was a declared value when it came to land. Mr. Clement responded yes, there was a taxable land value. Member Pierce questioned if an owner could declare what they thought the value of their property was. Mr. Sarman confirmed that was correct. He said the AO would present its value and the owner could indicate what they thought the value was. The owner then had to provide support for their value to the Board and the Board would decide whether to uphold the AO's value or decrease the value. Member Pierce explained why he asked the question, relating the process to that of obtaining automotive insurance. Mr. Clement reminded the burden of proof was on the taxpayer. If the taxpayer provided evidence to support their value, the AO had already seen it.

Mr. Clement informed there were almost 170,000 parcels with improvements on them and 189,000 total parcels. The AO had 18 appraisers, which meant there were 10,500 parcels per appraiser. He said the AO had a great support staff and an automated system. He observed the AO had broken the whole County down into homogenous neighborhoods. The AO did the best it could by putting similar types of homes, lot sizes, and ages of the neighborhoods together, and establishing the base lot values. The computer did the recosting. The appraiser looked at land sales, allocation, and abstraction to come up with the base lot value. Then the taxable values were computer-generated. He said the AO reviewed the property's attributes, amenities, views, traffic adjustments, and topography adjustments. That technique, using the available technology, allowed the AO to value so many parcels per year. He believed annual reappraisal began around 2007. Before that, Washoe County was broken down into five reappraisal areas and one area was reappraised every five years. Now, with technology, the AO evaluated the whole County every year. Mr. Sarman stated annual appraisal was the right choice.

Mr. Clement spoke about the AO staff. He shared there were 18 real property appraisers and 5 costing personnel. The costing personnel helped with the CAMA costing so the appraisers could submit the documents and changes. He reminded that

whenever there was a new home or remodel permit of substantial value, the appraisers went out into the field to visit those houses. Four appraiser support specialists collected data on tract homes. The appraiser would go out and look at the model homes and put them on the record with a quality class. The appraiser basically established the value for the models and the appraiser support specialist would go out and collect the data and bring it back to the appraiser to sign off and get it to costing. He noted this helped quite a bit since there was a significant number of tract homes. This allowed the appraiser to spend more time on commercial and industrial properties, the Midtown area, and the Southwest area where there were custom homes. He reiterated when a person took out a permit for a house remodel, AO staff would go out and revisit that home. He noted general home maintenance fell outside of the statute, but the AO would visit the home if the permit indicated the remodel would take the house down to the studs.

Regarding the process of reviewing a permit, Mr. Clement reminded that Nevada used a modified cost approach to value so the AO would do what was called a weighted average year. He said it was very similar to effective age; it would give the appraiser's opinion of the actual age of the house considering the improvements and upkeep that had been done. He noted statute defined how this was done, and M&S broke down all the components of a house and what percentage those components added to the house from 0 to 100. For example, an appraiser might go into the house and see all new electrical components and assign that 5 percent. The appraiser would find out what was new and what was old and weight that year. This would take away some of the depreciation of the house which would increase the taxable improvement value, and because of the way statute was written, this fell outside the tax cap. Member George opined this was bad for homeowners. Chair Larmore observed if a person had a 50-year-old home they were paying 75 percent of the taxes they could be paying on it due to depreciation, whereas a person with a brand-new home was paying 100 percent of the taxes. She posed a question about the difference in the expenditures and the County services that the taxes of both homeowners funded. Mr. Sarman pointed out that if a person was only upgrading the plumbing, they would not see a weighted average year because it was such a small percentage of the overall property. If they upgraded the kitchen, the plumbing, and got all new electrical components, then it would start to add up. He noted if a person had a 50-year-old home or a 1950s home and the AO weighted that year, they might still end up with 50 years of depreciation because it would be weighted and would be at 1970. Mr. Clement observed all the remodeled homes in Midtown were falling into that exact situation. They were built in the 1920s and 1930s, and the AO might determine they were 75 percent new but they would not go above the 1970 depreciation, so they were still fully depreciated and there was no improvement value. He noted AO staff were policy implementers, not policymakers; everything they did was defined by statute.

Mr. Clement shared that the AO had a little over 28,519 personal property accounts that were handled by the personal property division. There were two appraiser auditors, which meant they each ended up with about 14,000 parcels. The AO had 38 support staff. Nine support personnel in appraisal helped with appraisal review and oversight, permits, and data collection. Personal property had nine support personnel who assisted with the declarations and the audits for personal property. In Nevada, personal

property was self-reported. Business owners were required to submit their declarations online, in person, or on a form. He said sometimes the AO used a private company to go out and audit different businesses. Over the past couple of years audits had been conducted on some of the marijuana grow facilities. Mr. Sarman added audits had also been conducted on real estate and one casino per year. Mr. Lopez confirmed that was correct. He noted a warehouse had gone to the Board one year and had denied the AO access but that was corrected. Mr. Clement affirmed there was a little bit of auditing that went on and noted if a business did not report, the AO would estimate based on what other similar businesses had reported. He provided an example of an automobile repair business. If that business did not report, the AO would look at what other automobile repair businesses had reported and develop an estimate.

Mr. Clement informed the AO had five mapping personnel who were responsible for maintaining all the parcel maps. They maintained the geographic information systems (GIS) parcel layer that was in WRMS and did all the splits and boundary line adjustments. Member George asked what caused it to be in WRMS. Mr. Clement explained WRMS was the Washoe Regional Mapping System that was administered by the GIS department. Chair Larmore expressed appreciation for WRMS, noting it was helpful. Mr. Clement said WRMS had a lot of data, including the AO's data, topography, contours, and aerial photography. He reiterated the Washoe County GIS department published it.

Mr. Clement stated there was four administration personnel. He said Mr. Sarman and Mr. Lopez were responsible for department policy, payroll, hiring, supplies, and inventory. He shared there were eight employees in assessment services, which was headed up by Assessment Services Coordinator Lora Zimmer. Assessment services did all the exemptions, handled the front desk, assisted the public, dealt with the abatements, managed all the new parcels, supported the BOE, and conducted the roll change request (RCR) process. He shared there were three employees in department programming who handled database administration, the website, the CAMA system, spreadsheets for allocation, and maintained and managed all computer support. Mr. Sarman observed the AO was a busy office.

Mr. Sarman inquired if staff would discuss where the AO was currently with appeals and where the AO had been historically. Mr. Clement provided a handout to the Board, which was placed on file with the Clerk. Mr. Sarman indicated the data on the handout was as of that day, but there were probably still some appeals in the mail. Mr. Clement said the document showed a brief accounting of where things stood. There were currently 7 exemption appeals and 88 real property appeals that consisted of 179 parcels. He explained this meant there were 88 unique hearings, but some of the hearings might be for shopping centers that had multiple parcels in them. He said the single-family residence subdivision (SFR Sub) that was not on the 23/24 secured roll included approximately 60 parcels. There were five personal property withdrawals and no hearings scheduled as of that morning. He noted there were already two single-family residence withdrawals and one withdrawal on single-family land.

Mr. Sarman invited Ms. Zimmer or Mr. Clement to speak about exemption appeals. Mr. Clement reminded the deadline was January 17 because of the holiday and the AO would probably see more roll in through the next week. He commented out of the 88 real property appeals, about 40 were probably from Mr. Tannenbaum. He asserted the Board would see some of the same packets as the year prior.

Vice Chair Ainsworth asked if SFR stood for single-family residence and Mr. Clement responded yes.

Mr. Sarman opined the AO was doing pretty well if there were so few appeals. Historically speaking, he thought the AO had received around that same number of appeals for the past few years. Member George inquired if it was similar to the prior year and Mr. Clement confirmed that was correct. Mr. Clement thought at this same time the prior year there had been more appeals. He reiterated about half of the appeals were repeats. He said no matter how much the AO tried to educate the taxpayer about the system, there would always be someone who wanted to talk to the Board. They wanted to talk about taxes and not the increase in value. He assured the AO had nothing to do with taxes and did not receive any type of compensation for increasing values. He said he preferred stipulations over hearings. Vice Chair Ainsworth asked if there had been any stipulations and Mr. Clement responded yes. Mr. Clement observed some people understood the taxable value system but wanted to talk to the Board and complain about how high the taxes were in the State of Nevada. He indicated the BOE was one of the Boards people were able to get in front of to discuss these issues. He stated the AO was responsive and returned calls quickly. Staff listened to taxpayers' concerns, and he noted people often ended up apologizing after venting. The frustrations were frequently related to the system and the length of the process. He provided an example related to a code enforcement complaint and Vice Chair Ainsworth mentioned there was only one code enforcement officer. Mr. Clement asserted the AO was the office people could actually reach someone to speak with, and staff tried to educate the taxpayers. He pointed out it was not like the great recession when there were about 1,300 commercial and subdivision appeals. He opined the number of stipulations and recommendations to the Board from the AO at that time matched the number of appeals received.

Vice Chair Ainsworth shared that when he first joined the Board one of the other members told him what it was like before there were computer records. Everything was done with paper and people brought in hand trucks full of paper for the Board to go through. He noted the BOE also had to have two boards. Mr. Clement remarked the BOE met at the University of Nevada, Reno (UNR) until 11:00 p.m. or 12:00 a.m. Hearings were held at the Health Department and then the Board had to move to UNR and use one of the conference rooms at the Lawlor Events Center just to get all the hearings done. Members of the Board expressed appreciation for how things ran now. Mr. Clement shared that he, Mr. Sarman, and Mr. Lopez remembered those times, and as appraisers, they learned a lot during those ten years. Mr. Sarman pointed out the AO had moved from a mass appraisal approach to more of a fee appraisal approach and worked with the taxpayers directly.

Mr. Lopez reiterated the AO contacted all the property owners, even the tax representatives, because staff wanted to get all their information. He observed that the prior year the tax representatives did not call the AO until the day before the hearing. He assured the last thing AO staff wanted to do was bring over copies the day before the hearing, but sometimes it was out of their control. Mr. Sarman thought that was a great point, noting the AO wanted to look at information and would do so thoroughly. If information was not received until the day of the hearing, AO staff had no opportunity to review it or work with the taxpayer. Vice Chair Ainsworth stated the Board also had to scramble to go through it which was difficult. He indicated he liked to review the information the night before the hearing to really understand it. Mr. Clement said the AO tried to get the packets to the Clerk's Office ten days before the hearing; staff only brought items to the Board last minute if they had to. Sometimes the commercial and industrial appeals were not easy, and the tax representatives did not provide beneficial documents such as an income and expense statement until the night before the hearing. Then staff had to rewrite, modify, or write a whole new packet. He noted this added to the confusion.

Member Pierce thanked Mr. Clement for the presentation, stating it was very informative. The other Board members agreed. On behalf of the Board, Chair Larmore expressed appreciation for the way the AO worked with the public. She said during her seven years with the Board, she had seen an increase in the number of stipulations. She believed it made everyone's jobs easier and made for a happier public. She acknowledged how confusing and frustrating Nevada's assessment system was, which created a lot of distrust from the citizens. She opined the education the AO provided to the citizens was a benefit for the entire County.

Mr. Clement commented the number of appeals was always a result of the market. This was why there were thousands of appeals during the great recession. He expressed hope that everyone would want their values to keep increasing. He remarked the taxes in Nevada were inequitable. If a person bought an \$800,000 house in Midtown that was fully depreciated, the taxes could be \$3,000. If a person bought that same \$800,000 home in Double Diamond brand new, the taxes would be \$10,000. He said the AO handled a lot of those questions from taxpayers because they looked at the quality of taxes. A taxpayer would wonder why their friend was only paying \$3,000 when the friend just sold their house for way more than the taxpayer's house was worth. AO staff spent a lot of time trying to explain that. He noted that then the tax cap came into play. A lot of the time when AO staff was working on reductions, they had to finish the conversation by informing the taxpayer that even though the taxable value was being reduced, their taxes were still going up 3 or 8 percent because they had not gone below that tax cap value.

Chair Larmore suggested the Board receive a full packet from the previous year during orientation. That way AO staff giving the presentation could show what the Board would receive for the hearings. Mr. Clement and Mr. Sarman responded that was a great idea. Member George shared he met with AO staff the previous year to go over those kinds of things. He indicated he should probably do it again this year.

23-007E **AGENDA ITEM 7B** 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; distribution of State Guidelines to County Board of Equalization Members.

County Clerk Jan Galassini invited members of the Board to come to the Clerk's Office (CO) to view a hearing evidence packet (HEP) before the Board of Equalization (BOE) season began. She introduced her staff, which included: Chief Deputy Clerk Catherine Smith; Deputy Clerk Doni Blackburn; Deputy Clerk Carolina Stickley; Department Programmer Analyst Jonathan Lujan, whom Ms. Galassini noted was on vacation; a new Deputy Clerk who would be coming on board February 6; and Board Records and Minutes Division Supervisor Lauren Morris.

Ms. Galassini directed the Board to the member roster, noting their contact information was not posted for the public. The roster was for the Board members so they could contact each other. She mentioned Deputy District Attorney Trenton Ross would inform the Board members how they could contact one another and explain what was allowed and what was not. She asked the members of the Board to let Ms. Morris know if there were any changes to the roster. The roster indicated there were two regular members of the Board whose terms would expire at the end of June and Alternate Member Barbara "Bobbi" Lazzarone's term would also expire at the end of June. The County would then advertise for applications and current Board members with expiring terms could reapply. Chair Larmore asked if there were any term limits and Ms. Galassini responded no. She shared there was kind of an unwritten rule with the Board of County Commissioners that there was a two-term limit, but if no one applied, members from the prior year could be reappointed. There were no term limits according to statute.

Ms. Galassini spoke about the BOE calendars, noting eight days were reserved in the County Commission Chambers for hearings. She thought Friday, February 3 might be too early, so the first hearing dates would probably be February 8 and February 10. She asked the Board members to review their personal calendars to ensure there were no conflicting dates. Then the CO would let the Assessor's Office (AO) know which dates to schedule. Chair Larmore shared she would not be able to attend on February 8. Member Pierce asked what time the BOE meetings began, to which Ms. Galassini replied 9:00 a.m., and Chambers was reserved from 8:00 a.m. to 4:00 p.m. She asked the Board members to let Ms. Morris know the dates they were unavailable so Alternate Member Lazzarone could attend and ensure a quorum was maintained. She indicated February 24 was being held for continuances and roll change request (RCR) increases. April 7 was reserved for the wrap-up meeting and the final approval of minutes. She noted that by statute all meetings must be concluded by February 28.

The next item in the packet, Ms. Galassini shared, was a breakdown of all the tasks performed by the AO and the CO and the authority that was provided for each task. Mr. Sarman asked how the eight days reserved in Chambers compared to the prior year. He noted the appeals were about the same. Ms. Galassini replied the BOE only used about four or five dates the prior year. Member McDonald stated there were four meetings

plus the final meeting for approval of minutes. Ms. Galassini expressed appreciation to the AO for combining similar properties.

Ms. Galassini commented the AO was responsible for things before the hearing, and the CO managed things from gavel down. The CO prepared the minutes, closed out the packets, and sent information to the State if anyone appealed to the State BOE. She observed she had 3 staff members who had 45 days, by law, to get all the minutes completed and approved.

Ms. Galassini spoke about the BOE website. She opined all the Board members had been to the website and said staff appreciated any feedback. She encouraged newly appointed Board member Rob Pierce to visit the website and look at past meetings and past minutes. She asked the members of the Board to look at the website and let staff know if they had any changes or updates. She noted there were only two Board member bios on the site and indicated if anyone wanted to add theirs, they should send their bio to staff. She believed the public liked to see who was serving on the County's boards. In response to a question from Vice Chair Ainsworth, Ms. Galassini responded the bios on the website belonged to Chair Larmore and Member McDonald. Vice Chair Ainsworth said his information could be taken from his application. Ms. Galassini stated staff would run the bio by Vice Chair Ainsworth before it was posted to the website.

Ms. Galassini reported that part of the CO's job was to attend all hearings, ensure the Board members were paid for their attendance, swear in witnesses and AO staff, and mark and distribute the evidence. If a petitioner or an appraiser brought in a packet, the CO would mark it as additional evidence for the record. The CO recorded all hearings as required by law, provided the State BOE forms, mailed the decision letters, and prepared the minutes. She informed the County BOE was one of five boards the CO clerked for. The prior year CO staff attended approximately 75 meetings, spent 110 hours in meetings, and wrote 1100 pages of minutes. She observed the meeting minutes and backup material were permanent records and were kept forever. Everything began on paper and was then digitized and kept safe and secure.

Regarding the website, Ms. Galassini shared it had a frequently asked questions (FAQ) page. She opined the FAQ page was helpful for both the Board and the public. She encouraged the members of the Board to send people to the FAQ page if they had questions, noting most of the questions that were similar year over year were combined there. The agendas and meetings were also posted on the website.

Ms. Galassini pointed out the State BOE guidelines. She thought it might be helpful to read through the guidelines before the first hearing. She noted nothing had changed from the prior year. It provided guidance that was the same across the State.

County Assessor Chris Sarman indicated there was an interesting appeal for the current year, noting the property owner was confidential. If that property owner came to present to the Board, he wondered how the CO would ensure the information remained confidential even to the public. Ms. Galassini stated the CO would have to work with the

District Attorney's (DA) Office and Mr. Ross confirmed that was correct. Ms. Galassini believed the CO could keep the name and address confidential, but there had to be something for the record otherwise it would not go before the Board. Mr. Sarman wondered what would be in the minutes. Mr. Ross said the DA would need to look into it and find out about the order for sealing and if it was court-ordered. The County BOE needed to ensure it still had appealable records in case an appeal moved on to the State. He asked the AO to provide these details ahead of time. Mr. Sarman asked Assessment Services Coordinator Lora Zimmer to work with Mr. Ross. Ms. Zimmer indicated she would send the information over to Mr. Ross. She confirmed it was a court order for the AO to keep the information confidential from the public.

Ms. Galassini asserted the motions were the most important. She said they had not changed from the previous year. She mentioned to Member Pierce that the motions would make more sense after he met with the CO to look at a HEP. She highlighted the process of a hearing, noting the last thing the Board did was decide whether or not to uphold the decision of the AO. She pointed out the categories of the motions, which were real property, personal property, and miscellaneous. Member George shared that the motions differed depending on the statute the appeal was based on. Vice Chair Ainsworth stated the motions had to be word perfect. Chair Larmore confirmed and noted the DA would make the motioner do it again if it was not. Ms. Galassini observed the petitioner specified on their form which statute their petition was based on. She said they were preprogrammed in the minutes which sped up the process and ensured consistency.

Ms. Galassini spoke about laptops. She shared the CO brought six new laptops that could be signed out by members of the Board if they were in need. She asked them to work with Ms. Smith if they would like to check out a laptop. She informed jump drives would be available at the meeting prior so Board members could take them home and look at all the evidence and hearings in advance. Member George asked if the jump drives would be ready for pickup a few days before the first meeting. Ms. Galassini responded yes, noting Ms. Morris would let the members of the Board know when the jump drives were ready. Chair Larmore inquired if the meeting materials would still be available for download on the website. Ms. Galassini confirmed that was correct. Once the agenda was posted to the website, both the Board and the public would have access. Chair Larmore addressed Member Pierce, stating all the information for the hearings was on the jump drive or could be downloaded from the website unless it was received last minute. Ms. Galassini shared the last document which detailed the life of a petition.

Ms. Galassini stated staff would provide snacks, coffee, and water for the Board. She asked the Board members to let her know if they had any dietary needs or wanted anything specific.

In response to a question from Member George, Ms. Galassini said Mr. Ross would discuss the form the members of the Board needed to sign.

Member Pierce inquired if the Board would get lunches. Ms. Galassini said the Board would probably break for lunch if the meeting lasted that long. She did not think any past meeting had lasted until noon. Chair Larmore believed it had happened years ago but not recently. Member Pierce said he was told a past meeting had ended after midnight. Ms. Galassini shared this had not happened since she had been with the CO. Chair Larmore indicated that was during the great recession era. Ms. Galassini informed the lunch issue would be addressed as needed.

Chief Deputy Assessor Rigo Lopez asked if there would be a Zoom participation option for the meetings. Ms. Galassini responded that would be discussed under a different agenda item.

23-008E **AGENDA ITEM 7C** Washoe County District Attorney's Office training on Nevada Open Meeting Law and Ethics in Government Law.

Deputy District Attorney Trenton Ross understood it was not everyone's first encounter with Open Meeting Law (OML). He pointed out OML applied to the Board of Equalization (BOE) and noted he liked the BOE because there were a lot of guardrails for the members. He said the Board did not have to make the agenda; it was created by staff. OML came down to giving notice, sticking to the agenda, and talking about what was on the agenda. He asserted all the Board needed to be concerned with was sticking to the agenda and staying within the agenda items.

Mr. Ross encouraged the members of the Board not to discuss previous actions when they were dismissed. He stated if the Board had questions about an action they should discuss it during that item. The point of OML was to provide appellants with an opportunity to have their decisions heard. He noted it was an appealable record that might go to the State, so all decisions needed to be on the record. He observed if the Board received an item ahead of the meeting, the Clerk's Office (CO) would mark it as an exhibit and distribute it accordingly.

Mr. Ross referred to the handout and noted there was another OML reminder on page 8 of the County Boards of Equalization Hearing Guidelines which was provided as part of Agenda Item 7B. He reiterated the importance of sticking to the agenda, stating if the Board did not do so, an action could be voided. He urged the members of the Board not to reply to all if they had to communicate outside of a meeting, and not to communicate with each other about decisions ahead of time. All thoughts should be placed on the record.

Regarding ethics, Mr. Ross indicated there was a sheet each member of the Board needed to sign. He stated members of the Board were required to disclose if they knew someone, such as the property owner. He asserted it was rare for a disclosure to rise to the level of recusal; however, if a relationship could affect the independent judgment of a reasonable person, then the District Attorney's (DA) Office would have to work on a recusal. He said if the members of the Board reviewed the agenda ahead of time and knew of a potential conflict, they could email him and Deputy District Attorney Jennifer

Gustafson. He and Ms. Gustafson would then walk the Board member through some questions, so the Board member did not surprise anyone on the record. He noted the Board member would have to put this information on the record. This would also allow Mr. Ross and Ms. Gustafson to prepare and know the level of conflict prior to the meeting.

Mr. Ross urged the Board not to use its position to leverage power or to accept gifts or bribes. He referred to the list of “shall nots,” asserting they were the commandments when it came to ethics. He asked the members of the Board not to break his trust.

Mr. Ross summarized OML by urging the members of the Board to stick to the agenda, not to take bribes, not to do any favors, and to disclose if they knew any of the petitioners. He shared that the agendas would be posted at least three days in advance of the meeting dates. When it came to running the meeting, he said Chair Larmore was in charge of conducting the meeting and keeping things orderly. He noted this could be a challenge at times. Since it was an appealable record, he urged the Board to temper its comments. He asserted when people were in front of an open microphone, sometimes they felt like they were in power. He observed the Board did not have to respond and stated it was up to Chair Larmore to ask the appellant to speak respectfully. He discouraged banter and urged the Board to be as objective as possible. He believed it was easy for this Board to abide by OML due to its subject matter. He encouraged the Board members to reach out to him or Ms. Gustafson with any questions.

In response to a question from Member McDonald, Mr. Ross confirmed he and Ms. Gustafson would both be assigned to the BOE and might alternate meetings, or both be in attendance. Member George asked about contact information. Mr. Ross indicated his and Ms. Gustafson’s email addresses should be in the packet provided but the CO could also provide these to the Board.

County Clerk Jan Galassini reminded the Board that the microphones would be live during the meetings. If the red light was on, any comments would be on the recording which was public record.

Chair Larmore asked the rest of the Board if there were any questions for the DA’s Office and there were none.

23-009E **AGENDA ITEM 8** 2023 Hearings: Discussion and possible adoption of rules and procedures to be used by the Board for hearings during the 2023 Board of Equalization meetings, including but not limited to: discussion and direction to staff on petitions filed after deadline date; and determination of method of holding future meetings (in-person, virtual, or hybrid options).

County Clerk Jan Galassini observed under this agenda item the Board of Equalization (BOE) would decide whether it would allow a Zoom option for meetings. It could choose to allow for Zoom participation, in-person only, or a hybrid option. She reminded the Board of the petition deadline, noting they must be postmarked by January

17. The first opportunity for hearings would be February 3, and the last meeting date must be reserved for continuances. She asked the Board members to let the Clerk's Office (CO) know their availability. She stated withdrawals were typically handled at the beginning of a meeting. Late petitions would go to the District Attorney's (DA) Office so the DAs could determine whether or not the petitions would be heard.

Chair Larmore inquired if the Board was required from a legal standpoint to provide some kind of an alternative meeting method and Deputy District Attorney Trenton Ross responded no. Chair Larmore asserted during the prior year everyone did a great job technologically with Zoom but there were a lot of issues that disrupted the meetings. She indicated her preference that everyone attend in person. She believed it provided a better atmosphere and made things easier for the Board. Member George, Vice Chair Ainsworth, and Alternate Member Lazzarone agreed. Alternate Member Lazzarone opined the Zoom option caused issues with continuity and was disruptive whereas in-person allowed things to flow more smoothly. Vice Chair Ainsworth thought it was understandable to allow Zoom during COVID-19 (C19) but now it was not. Member Pierce asked how the meetings were held the prior year and Chair Larmore responded a hybrid method was used. She noted the majority of the petitioners were present in person and thought Member McDonald had called in one time. Member McDonald confirmed that was correct. He thought it was difficult for Board members to participate via Zoom. He believed it complicated the process especially if a petitioner brought paperwork in person which then needed to be scanned and sent to the Board member. On the petitioner's side, he did think there was some benefit of being able to participate via Zoom, but there was not a lot of public engagement. He posed the question of whether allowing Zoom would encourage more public engagement but noted that was not the case for the prior year. Chair Larmore did not believe it would encourage more public engagement.

Member McDonald asserted there were a number of out-of-state representatives the prior year who had taken advantage of the Zoom option. Representatives in the area showed up to the hearings in person. Chair Larmore believed the subject matter was important enough for people to appear in person. She reiterated she thought the use of Zoom was disruptive. In response to a question from Member Pierce, Chair Larmore stated a hybrid method was used the prior year and she thought a lot of people took advantage of that and chose not to attend in person. Member Pierce spoke about the other Boards he was involved with. He stated he was new to the BOE and would agree to whichever method the members chose. He wanted to ensure he understood the motion being proposed. Chair Larmore highlighted the subject matter and the quantity of data that was presented to the Board.

There was no response to the call for public comment.

On motion by Member George, seconded by Vice Chair Ainsworth, which motion duly carried on a 5-0 vote, it was ordered that Washoe County Board of Equalization meetings be held in person only.

Chair Larmore inquired if that was the only decision the Board needed to make. Ms. Galassini confirmed that was correct. She reminded the members of the Board to let the CO know any of the proposed meeting dates they would not be able to attend. In response to a question from Member George, Ms. Galassini thought it would be difficult to schedule a meeting on February 3 due to the ten-day noticing period. Mr. Sarman pointed out Chair Larmore would not be able to attend on February 8.

23-010E **AGENDA ITEM 9** Board Member Comments.

Chair Larmore expressed excitement to see the Board members she had served with previously and welcomed Member Pierce to the Board. Member Pierce shared he was looking forward to being a part of the Board and hoped to be a productive member. Chair Larmore wished for a good Board of Equalization season.

23-011E **AGENDA ITEM 10** Public Comment.

There was no response to the call for public comment.

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10:46 a.m. There being no further business to discuss, the meeting was adjourned without objection.

EUGENIA LARMORE, Chair
Washoe County Board of Equalization

ATTEST:

JANIS GALASSINI, County Clerk and
Clerk of the Washoe County Board of
Equalization

*Minutes Prepared by:
Lauren Morris, Deputy County Clerk*