

MINUTES
Regular Meeting
Carson City Board of Equalization
Tuesday, January 20, 2015 ● 9:00 AM
Community Center Sierra Room
851 East William Street, Carson City, Nevada

Board Members:

Chair – Jed Block **Member – Jill Rasner**
Member – Roy Semmens **Member – Bonnie Vivant**
Member – Mallory Wilson

Staff:

Dave Dawley, Assessor Adriana Fralick, Chief Deputy District Attorney
Denise Gillott, Chief Property Appraiser Don Massow, Property Appraiser
Jeremy Saposnek, Property Appraiser
Tamar Warren, Recording Secretary

NOTE: A recording of these proceedings, the board’s agenda materials, and any written comments or documentation provided to the recording secretary during the meeting are public record. These materials are on file in the Clerk-Recorder’s Office, and available for review during regular business hours.

A. CALL TO ORDER AND DETERMINATION OF QUORUM (9:00:42) – Chairperson Blok called the meeting to order at 9:00 a.m. Roll was called. A quorum was present.

Attendee Name	Status	Arrived
Jed Block	Present	
Jill Rasner	Present	
Roy Semmens	Present	
Bonnie Vivant	Present	
Mallory Wilson	Present	

B. SWEARING IN OF BOARD OF EQUALIZATION MEMBERS

(9:01:06) – Clerk-Recorder Sue Merriwether administered the oath of office to the new Board members.

C. PUBLIC COMMENT (9:02:44) – None.

D. CARSON CITY BOARD OF EQUALIZATION MEMBER ORIENTATION

(9:03:27) – Terry Rubald, Division of Local Government Services Deputy Executive Director, Nevada Department of Taxation, presented the Department’s “County Board of Equalization Hearing Guidelines” and cited examples of appeals and State Board Decisions, both of which are incorporated into the record. Ms. Rubald also reviewed a document titled “Three Approaches to Value”, incorporated into the record, containing the market, cost, and income approaches to value.

(10:00:08) – Adriana Fralick, Chief Deputy District Attorney, presented an overview of Ethics and Government Law including conflicts of interest, disclosures, abstentions, and prohibited conduct. She also reviewed the Nevada Open Meeting Law and instructed the Board to refrain from discussing non-agendized items. Additionally, Ms. Fralick discussed the Open Meeting Law requirements for Staff pertaining to agendas, posting, and on-topic discussions. In response to a question by Chairperson Block, Ms. Fralick explained that her office

was planning on a presentation by the Attorney General regarding the Open Meeting Law. She also noted that the District Attorney’s Office was planning on training the City’s board and commission members on the Open Meeting Law as well.

(10:27:26) – Mr. Dawley expanded on Ms. Rubald’s presentation on the different approaches, noting that his office primarily used the “cost approach” in determining tax values, and “Marshall and Swift” which is approved by the Nevada Tax Commission. Additionally, Mr. Dawley defined the “income” and “land value” approaches, also used by his office. He also reviewed terms such as obsolescence, land values, and the property tax cap. Discussion ensued regarding economic and functional obsolescence, and Mr. Dawley explained that if a house lacked certain amenities, that would fall under functional obsolescence. He also clarified that a three percent property tax cap is only for single-family residential properties.

E. FOR POSSIBLE ACTION: NEXT MEETING DATE – JANUARY 27, 2015.

(10:15:55) – Mr. Dawley stated that 12 appeals had been filed to date, and noted that the next two meetings would take place on February 3, 2015 and February 17, 2015, at 9 a.m., in the Sierra Room of the Community Center.

F. PUBLIC COMMENTS (10:47:00) – None.

(10:47:01) – Mr. Dawley thanked the Board members for volunteering their time and for making certain all taxpayers were represented. He also explained that this year the Board members had been issued Chromebooks, with the agenda materials pre-loaded on a Google Drive. Mr. Dawley indicated that the same information would be provided on a CD, and that a hard copy would be provided upon request.

(10:48:35) – Member Semmens inquired about consequences should an appellant not provide the qualified paperwork. Mr. Dawley noted that should the appellant not provide income information, as was the case the previous year, the law did not mandate that information and that the appellant would not be denied his due process.

(10:50:02) – Chairperson Block welcomed the new and returning Board members and called their participation “a great learning experience”. He also thanked all the presenters.

G. FOR POSSIBLE ACTION: ADJOURNMENT (10:50:36) – Member Semmens moved to adjourn. The motion was seconded by Member Rasner. The meeting was adjourned at 10:51 a.m.

The Minutes of the January 20, 2015 Carson City Board of Equalization meeting are so approved this 17th day of February, 2015.

JED BLOCK, Chair