

(9:06:02) – Chief Deputy District Attorney Adriana Fralick reviewed a PowerPoint presentation on the Nevada Open Meeting Law, which is incorporated into the record.

(9:24:49) – Mr. Dawley reviewed the appeal hearing process and the guidelines, noting that that the appellants would have 15 minutes to present their testimonies first, the Assessor’s Office would present theirs next, followed by rebuttals by both parties after which the Board would discuss the item and make a determination.

(9:26:04) – Ms. Fralick swore in newly-appointed Member McFadden and the appellant who planned to testify during agenda item D.

There were no member and public comments.

D. For Possible Action: PRESENTATION AND DISCUSSION REGARDING PETITION FOR REVIEW OF PROPERTY TAX EXEMPTION FOR NEVADA HUMANE SOCIETY, 549 AIRPORT ROAD, APN 010-031-98.

(9:27:00) – Chairperson Block introduced the item. Kiska Icard, Chief Executive Officer of the Nevada Humane Society, presented the Appellant Evidence, noting that she had begun working with the Assessor’s Office to pursue an exemption upon the start of her tenure in July, 2016.

(9:29:09) – Chief Deputy Assessor Kimberly Adams presented the Assessor’s Evidence which is incorporated into the record. Mr. Dawley clarified that the Nevada Revised Statute (NRS) 361 stated that an application must be filed by the Appellant, and approved by the Assessor’s Office and the District Attorney’s Office on or before June 15, 2016. He also noted that his office did not have an opinion on the matter, leaving the decision up to the Board. Member Wilson was informed by Mr. Dawley that an exemption had been granted to the appellant for the 2017/2018 tax year; however the 2016/2017 year exemption was not granted because of the delayed application.

(9:33:50) – Ms. Icard apologized for the delay and ensured that the Assessor’s Office had been cooperative “to make sure that everything was done in a timely manner”. Chairperson Block inquired about the longevity of the Humane Society’s Board of Directors and noted that although he appreciated the Society’s “no kill shelter” and the dedication to helping the animals in Carson City and Reno, he believed that the penalty was in order “to wake up your Board”. Member Wilson received clarification from Ms. Icard that the delayed application was due to an emergency medical leave she had to take and Mr. Dawley clarified that the appeal application was “technically on time” since it was due on January 15, 2017, which fell on a Sunday; therefore, it would have been due on the next business day which fell on January 17, 2017 due to the Martin Luther King Day Holiday on January 16, 2017. Member Semmens believed that “the Board [of Directors] failed to act” in Ms. Icard’s absence as “they were well aware of the law that they had to follow, and the dates and times that they had to follow”. He also believed that a penalty must be assessed for that reason. Ms. Icard suggested that should there be a penalty, it should be incurred through October. Member Wilson clarified that the Certificate of Occupancy had been issued on September 30, 2016 and the application had been filed on October 18, 2016. She also indicated that since contracting with the Nevada Humane Society, Carson City had saved \$35,000 annually. Ms. Fralick reminded the Board that the initial lease was for the “old building” and recommended that the Board be clear that the tax liability is for the new shelter. Mr. Dawley and Ms. Adams gave examples of tax exempt properties that were leased by non-profit organizations. Chairperson Block entertained additional comments and when none were forthcoming, a motion.

(9:48:06) – MOTION: “I move to reduce the tax liability for the property lease to the Nevada Humane Society, APN 010-031-98, for the 2016/2017 year in the amount of \$17,170.20 including the penalties and interests that have accrued since that number was calculated.”

RESULT:	APPROVED (3-2-0)
MOVER:	Wilson
SECONDER:	Rasner
AYES:	McFadden, Rasner, Wilson
NAYS:	Block, Semmens
ABSTENTIONS	None
ABSENT:	None

(9:49:33) – Chairperson Block explained to Ms. Icard that since the exemption has been approved, an appeal to the State Board of Equalization was not necessary. He also thanked Ms. Icard for “what you do”. Member Wilson noted that “it would have been a shame to see money that could have gone to do something good go to paying property taxes, when we’re already saving money as a city”. She also wished to see that “deadlines are not an issue going forward”.

E. For Possible Action: PRESENTATION AND DISCUSSION REGARDING PETITION FOR REVIEW OF ASSESSED VALUATION FOR LITTLEHORN PROPERTIES LLC, HIGHWAY 395, APN 008-123-38.

This item was postponed due to zoning classification issues, per agenda item B.

F. For Possible Action: DISCUSSION AS TO THE DATE OF THE NEXT SCHEDULED MEETING, CURRENTLY SET FOR FEBRUARY 14, 2017.

(9:50:46) – Chairperson Block introduced the item. Mr. Dawley suggested scheduling two future meetings, one on February 14, 2017 and the other on February 21, 2017 to accommodate a total of nine appeals.

G. PUBLIC COMMENT.

(9:51:30) – Ms. Adams requested feedback on the Board’s packets. Member Wilson called the packets “awesome” and thanked the Assessor’s Office for all the work they put into preparing them. Chairperson Block echoed similar sentiments.

H. FOR POSSIBLE ACTION: ADJOURNMENT

MOTION: (9:53:13) – Member Semmens moved to adjourn. The motion was seconded by Member Rasner. The meeting was adjourned at 9:54 a.m.

The Minutes of the January 31, 2017 Carson City Board of Equalization meeting are so approved this 14th day of February, 2017.

JED BLOCK, Chair