



**COUNTY BOARD OF
EQUALIZATION
CHURCHILL COUNTY,
NEVADA**

155 N. Taylor Street, Suite 110

Fallon, Nevada 89406

(775) 423-4092

Fax: (775) 423-7069

**Contact Person: Pamela D. Moore,
Deputy Clerk of the Board**

E-mail: pam.moore@churchillcountynv.gov

and Tara Adams, Deputy Clerk

E-mail: tara.adams@churchillcountynv.gov

******NOTICE OF PUBLIC MEETING******

AGENDA

PLEASE POST

PLACE OF MEETING: Churchill County Commission Chambers, Suite 145,
155 North Taylor Street, Fallon, Nevada

DATE & TIME: January 27, 2026 at 1:30 PM

TYPE OF MEETING: Special County Board of Equalization Meeting

Live webcasting:

<https://www.youtube.com/@churchillcounty/streams>

If you wish to make public comment, you may provide them at the meeting or via email, no later than 4:30 PM the day before the meeting, to: pam.moore@churchillcountynv.gov and tara.adams@churchillcountynv.gov.

Notes:

- I. These meetings are subject to the provisions of Nevada Open Meeting Law (NRS Chapter 241). Except as otherwise provided for by law, these meetings are open and public.***
- II. Action will be taken on all Agenda items, unless otherwise noted.***
- III. The Agenda is a tentative schedule. The Board of Equalization may act upon Agenda items in a different order than is stated in this notice; may be combined for consideration; or may be delayed or removed at any time – so as to affect the people's business in the most efficient manner possible.***
- IV. In the interest of time, the Board of Equalization reserves the right to impose uniform time limits of 3 minutes upon matters devoted to public comment.***
- V. Any statement made by a member of the Board of Equalization during the public***

meeting is absolutely privileged.

- VI. *Petitioners are advised that decisions may be rendered at any time subsequent to a hearing; the staff or a Deputy District Attorney may be queried at the time requesting additional information or legal points on the matter.***
- VII. *No action will be taken on any matters during public comment. Public comment will be limited to comments of three minutes or less; and relevant to and within the authority of the County Board of Equalization. Public comment will be taken only under the public comment Agenda item noted in this Agenda.***

Agenda:

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Public Comment**
- 4. Verification of posting of the Agenda**
- 5. Consideration and possible action re: Approval of Agenda as submitted or revised**
- 6. Training Working – Presentation and facilitated training for the Churchill County Board of Equalization members**
 - A Facilitated training on Nevada's Property Tax System Overview for the Churchill County Board of Equalization Members conducted by the Nevada Department of Taxation.**
 - B Facilitated training for the Churchill County Board of Equalization on the Open Meeting Law and Ethics in Government by the Churchill County District Attorney's Office.**
 - C Presentation and discussion of the valuation of real and personal property for tax purposes in Nevada conducted by the Churchill County Assessor.**
- 7. Public Comment**
- 8. Adjournment**
- 9. Affidavit of Posting**

State of Nevada)
 : ss
County of Churchill)

I, Pamela D. Moore, Deputy Clerk to the Board, do hereby affirm that I posted, or caused to be posted, a copy of this notice of public meeting, on or before the 21st day of January, 2026, between the hours of 1:00 and 5:00 PM, at the following locations in Churchill County, Nevada:

- 1. Churchill County Administration Building;***
- 2. Churchill County Clerk/Treasurer's Office;***
- 3. Churchill County Commission Chambers;***

4. The Churchill County Website @ www.churchillcountynv.gov;
5. The State of Nevada Website @ <https://notice.nv.gov/>.



Pamela D. Moore, Deputy Clerk to the Board

Pamela D. Moore, Deputy Clerk to the Board, who was subscribed and sworn to before me this 21st day of January, 2026.



Tara Adams, Deputy Clerk

Endnotes:

Disclosures:

- *Churchill County is an equal opportunity provider and employer.
- *Any witness who is testifying before a public body is absolutely privileged to publish defamatory matter as a part of the public meeting, except that it is unlawful to misrepresent any fact knowingly when testifying.
- *Procedures for hearings are governed by the provisions of NRS 361.334 *et seq.* and NAC 361.622 *et seq.*
- *The County Board may continue hearings, as needed, to allow for development of additional evidence or for the convenience of the County Board or a Petitioner. Business must be concluded on or before the last day of February of each year.
- *Any person appearing before the County Board may do so through an attorney or agent.
- *Times are tentative; the County Board may wish to take the items in a different sequence for efficiency.
- *Petitioners are advised that decisions may be rendered at any time subsequent to a hearing; the staff or a Deputy District Attorney may be queried at the time requesting additional information or legal points on the matter, thus, Petitioners may wish to be in attendance for the entire meeting.
- *The public meeting may be conducted according to rules of parliamentary procedure.
- *A Petitioner has the burden of proof in the appeal of the valuation of the property assessed. A Petitioner will be given sufficient time in which to present evidence.
- *Persons providing public comment will be asked to state their name for the record.
- *Persons providing testimony during a public hearing will be sworn as witnesses.
- *The County Board of Equalization reserves the right to restrict participation by persons in the public meeting where the conduct of such persons is willfully disruptive to the people's business.
- *The formal rules of evidence do not apply at the hearing.

** In accordance with Federal law, Churchill County is prohibited from discriminating on the basis of race, color, national origin, sex, age, or disability. To file a complaint of discrimination, write USDA, Director, Office of Equal Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, or call (800)795-3972 (voice), or (202)720-6382 (TDD).*

Accommodations:

*Churchill County will make all reasonable efforts to assist and accommodate persons with disabilities desiring to attend. Persons who are disabled and require special assistance may contact the Churchill County Board of Equalization, in writing at 155 N. Taylor Street, Suite 110, Fallon, Nevada 89406, or by calling (775) 423-4092.

Transcript of Proceedings:

*A person certified as a court reporter in Nevada may provide a transcript of the meeting upon request and cost of an applicant.