

MINUTES OF THE CHURCHILL COUNTY BOARD OF EQUALIZATION

155 N. Taylor St., Fallon, NV 89406

February 25, 2021

Call to Order:

The meeting of the County Board of Equalization was called to order at 9:00 AM on February 25, 2021, which was conducted in-person and via Zoom meeting.

PRESENT: Member Robert Getto Jr., Chairman
 Member Alan Kalt, via Zoom
 Member Tom Riggins
 Member Phyllis Dowd
 Member Josh Berney
 Civil Deputy District Attorney Benjamin Shawcroft
 Assessor Denise Felton
 Property Appraiser Willow Timbrel
 Property Appraiser Whitney Brown
 Robert Daniel, Agent for Enel Stillwater LLC, via Zoom
 Deputy District Attorney Joseph Sanford, via Zoom
 Mark Stafford, Commercial Appraiser, via Zoom
 Deputy Clerk of the Board Pamela D. Moore

ABSENT: Member Charlie Arciniega

Pledge of Allegiance:

The Pledge of Allegiance was recited by the board and public.

Public Comment:

Chairman Getto asked if there was any public comment but there was none.

Verification of posting of the Agenda:

It was verified by Pamela D. Moore, Deputy Clerk of the Board, that the Agenda for this meeting was posted on the 18th day of February, 2021, between the hours of 8:00 and 10:00 AM at all of the locations listed on the Agenda, in accordance with NRS 241 and the Governor's Emergency Declaration for posting during the Pandemic.

Consideration and possible action re: Approval of Agenda as submitted or revised:

Member Phyllis Dowd made a motion to approve the Agenda as submitted. Member Josh Berney seconded the motion, which carried by unanimous vote.

Consideration and possible action re: Approval of Minutes of the meeting held on:

A- April 2, 2020.

The Minutes of the meeting held on April 2, 2020 are submitted for the board's consideration

and approval.

FISCAL IMPACT: N/A

EXPLANATION OF IMPACT: N/A

FUNDING SOURCE: N/A

ACTION REQUESTED: Accept

Member Phyllis Dowd made a motion to approve the Minutes of the meeting held on April 2, 2020 as presented. Member Josh Berney seconded the motion, which carried by unanimous vote.

Consent Agenda - The matters listed herein are recommended for quick disposition because the parties have reached a stipulated resolution. The County Board may approve the Stipulation or reject the Stipulation and hear evidence on the case::

A- ENEL STILLWATER LLC, Petitioner, Account #CE003360, located at 4785 Lawrence Lane, Fallon, Nevada, Appeal of 2020-2021 Unsecured Roll; CHURCHILL COUNTY, NEVADA, Respondent.

The parties have reached a stipulated resolution to the matter. The board is asked to approve the Stipulation as presented.

FISCAL IMPACT: N/A

EXPLANATION OF IMPACT: N/A

FUNDING SOURCE: N/A

ACTION REQUESTED: Accept

Assessor Denise Felton said the subject property is a 20 megawatts solar PV power generation facility located in the Stillwater area of Churchill County, Nevada. The land is leased to Enel Stillwater LLC, who developed the property in 2017 and continue to operate the facility today. The land is not under appeal. The value being appealed consists of the power generation equipment owned by Enel Stillwater LLC and is assessed on the 2020-2021 unsecured tax roll. Documentation was provided by the taxpayer's representative indicating a 66% decrease in power generation in calendar year 2020 as compared with the prior year. The owner has identified faulty DC feeder cables as the cause and the taxpayer is planning to complete replacement of the failing cables during the calendar year of 2021. NRS 361.227(5) requires that the Assessor make a reduction in value if the owner calls to his or her attention the facts warranting it. Therefore, it is the Assessor's recommendation to approve the Stipulation reached by the parties and to revise the taxable value on the unsecured tax roll for CE003360 to \$25,817,114 for the 20-21 fiscal year.

Robert Daniel, with Ryan LLC, said we are the tax agent for Enel Stillwater LLC. I have nothing further to add, as Assessor Felton did a good job of summarizing the problems that the site is having.

Chairman Getto said now that we have reached a stipulated agreement, do we need a motion to approve it? Assessor Felton said the board needs to decide if they want to accept this Stipulation

as proposed.

Member Dowd said, if he replaces the faulty lines this year, then the taxable value for 2022 is going to be increased substantially to make that, with the idea that the income generation will be back? Ms. Felton said we plan to visit the facility this summer with Mark Stafford, who is a Commercial Appraiser that we hired to help us to review this property. We are also going to review financial reports and have talked to Bob Daniel about doing that this next year, so we will review it again this fall to see where they are at with the issues of the plant.

Chairman Getto asked if there was any further public or board comment but there was none.

Member Tom Riggins made a motion to approve the Stipulation entered into by both parties as presented. Member Phyllis Dowd seconded the motion, which carried by unanimous vote.

Public Comment:

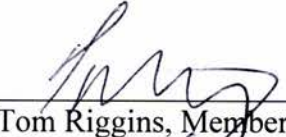
Chairman Getto asked if there was any public comment. Member Phyllis Dowd informed the board that she will now resign from the board as she has accepted a position with HintonBurdick, who have the contract to conduct Churchill County's audit. Chairman Getto informed everyone that the procedure the county has in place is to move the alternate up to a full board position, which is currently held by Alan Kalt, and then an advertisement will be done to seek other interested persons to fill the alternate position. Member Alan Kalt expressed his willingness to serve as a full board member. Deputy Clerk Moore reported that she will get the advertisement out by the end of this week.

Adjournment:

The meeting was adjourned at 9:11 AM.

APPROVED: 
Robert M. Getto, Chairman

APPROVED: 
Josh Berney, Member

APPROVED: 
Tom Riggins, Member

APPROVED: 
Alan Kalt, Member

ATTEST:

Linda Rothery, Clerk/Treasurer



Pamela D. Moore, Deputy Clerk to the Board