MINUTES OF THE CHURCHILL COUNTY BOARD OF EQUALIZATION

155 N. Taylor St., Fallon, NV 89406
February 8, 2023

Call to Order:

The special meeting of the County Board of Equalization was called to order at 10:04 AM on February 8, 2023.

PRESENT:	Member Robert Getto Jr. Member Tom Riggins Member Josh Berney Member Wyatt Getto Alternate Member Rachelle Lunger Assessor Denise Felton Jeffrey Mitchell, Department of Taxation Chief Deputy Assessor Leslie Notestine Property Appraiser Whitney Brown Deputy Clerk to the Board Pamela D. Moore
ABSENT:	Member Alan Kalt

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 to the Board, that the Agenda for this meeting was posted on the 1st day of February. 2023, between the hours of 10:00 and 11:00 AM at all of the locations listed on the Agenda, in accordance with NRS 241.

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

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

Training Workshop:

A- 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.

FISCAL IMPACT: N/A

Churchill County, Nevada is an equal opportunity provider and employer.

EXPLANATION OF IMPACT: N/A
FUNDING SOURCE: N/A
ACTION REQUESTED: None; Informational Only

Chairman Robert Getto Jr. said the Board of Equalization is actually in all 17 counties, is that correct? Assessor Denise Felton said that is correct. It was created through statutes. There are the county boards and, by statute, your petition would start at the county level, unless it is a state appraisal like our mining transmittals. Those you can appeal directly to the state board but anything locally has to start locally before this board and then you can appeal it to the state, which is the next step up and then they can appeal to the courts if that is their pleasure but, by statute, I don't believe you can even file a lawsuit for property taxes without going through the boards first.

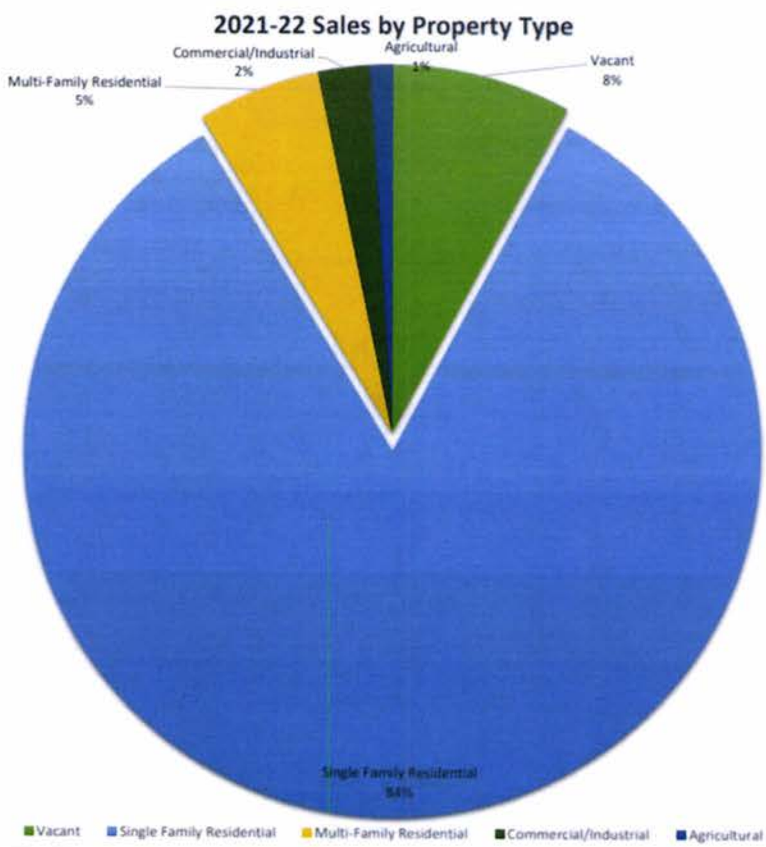
Chairman Getto said what is meant by Board of Equalization? Assessor Denise Felton said in all Assessor's Offices, the majority of the work done on the tax roll is from July to December. That is when we re-appraise and pick up as much new construction as we can. We try to get the roll as complete as possible. We publish the entire tax roll just that one time in December. That is the number up to date, to that point. The way the statute is written is, in December, we finish our work and we have to put all taxpayers on notice. Everybody gets that assessment notice in the mail telling you that this is what your taxes are going to be based off of in July. It gives everybody that notice and then you have until January 15 to appeal. That is what we are doing is putting people on notice. From there we can make changes to what is called the open roll. From January to June, we have the open roll where we can make changes and also add new construction to finalize the roll so it can be billed in July.

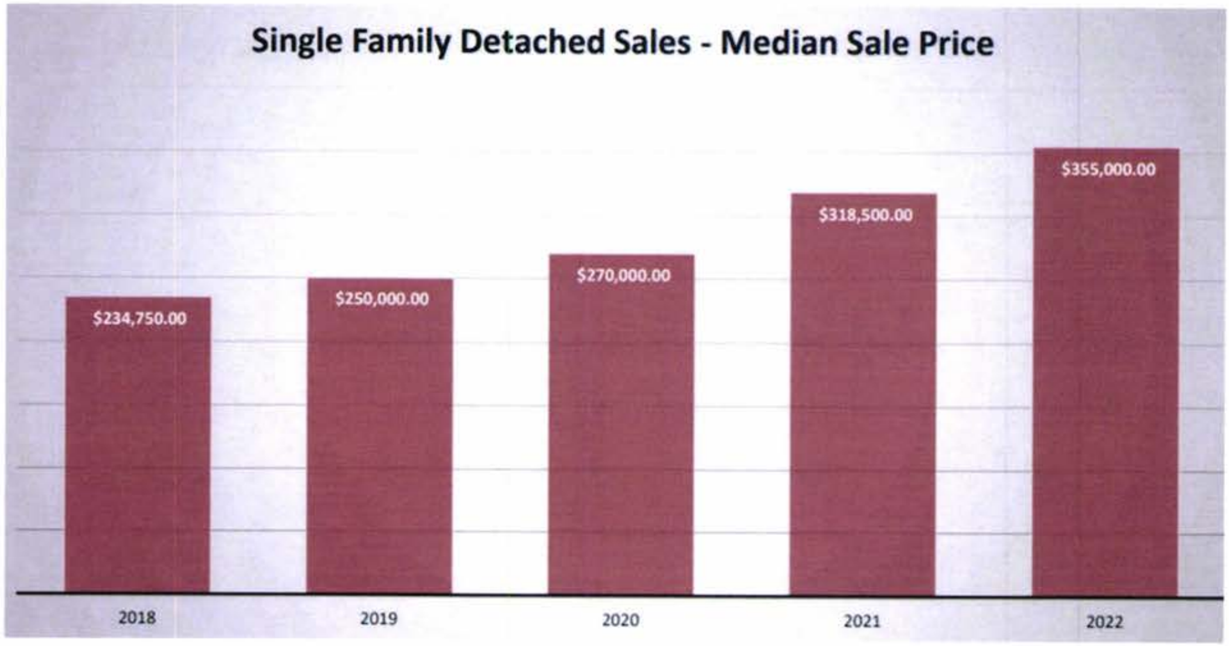
Chairman Getto said what is equalization? Assessor Denise Felton said equalization means the board can do numerous things. The board can say do you exceed fair market value or cash value is what the statute actually says, if you think your assessment is higher than what the market is. They can also come through and determine exemptions and things like that, as well, or in years where the market went south and we saw a big decrease, they can actually equalize, so you can say we have evidence that the market in Churchill County went down 10% so the assessed values are 10% below market and then you guys can equalize by different types of property or by neighborhoods, whatever evidence you have to equalize and make sure it is fair. Equalization is fairness. Was it done fairly and according to statutes, is their evidence that there was something missed or an error needs to be corrected. You are making it equal and fair so everybody has an opportunity to appeal their values before they actually get them. Chairman Getto said as I go about my journey each day talking with the public, they say what is happening there. The Board of Equalization is a committee that all 17 counties have and this committee is there to listen to concerns of the taxpayer if they feel their property values are fair and just. If they feel that they are not fair, then they are going to present to the Board of Equalization why they think they are unfair. The Assessor's Office can say why they think they are fair and then we, as a board, get to decide if it is fair or not. Assessor Denise Felton said people know their community, so if someone says my values are too high, you guys have a general knowledge of the community, so you are the first level of knowledge of what is fair and equitable. You listen to both sides and you are able to offer that first step of whatever their complaint is. We try to talk to people before to see if there is an error and we try to correct any deficiencies and do whatever we can do. If someone is still not satisfied then they will proceed and we will both present our sides of the case. Chairman Getto said lets let the record show that member Getto has arrived so we are only missing one person on the committee.

We take great care as a board and as a community to get our Board of Equalization staff with professionals. We have professional real estate folks here and an appraiser and then Rachelle brings to us another depth because she is a professional title and escrow officer. I have great confidence in our board. Assessor Denise Felton said I agree. It provides a great overview of the different experiences to give a fair and equal opportunity to the taxpayers. Mrs. Lunger said that was a great way to help me understand and I appreciate that.

Assessor Denise Felton said Ms. Moore just brought up our sales reports and we just wanted to go through a quick overview. The Assessor's Office is the keeper of the data. We track data in multiple ways. We update the records and we track the market. We have software where we track listings and then, when the sales documents come in, we use the listing data and any other data we can to verify those sales. My Chief Deputy will give you an overview of some of the analyses we do.

Chief Deputy Assessor Leslie Notestine said Single Family Residential is the bulk of our market. She had a PowerPoint presentation as follows:





Member Riggins said what is included in your vacant? Is that all vacant lots? What is that designation? Chief Deputy Assessor Notestine said that would be any piece of property that does not have an improvement on it. The sales that we look at are only what we consider qualified sales where they were on the open market.

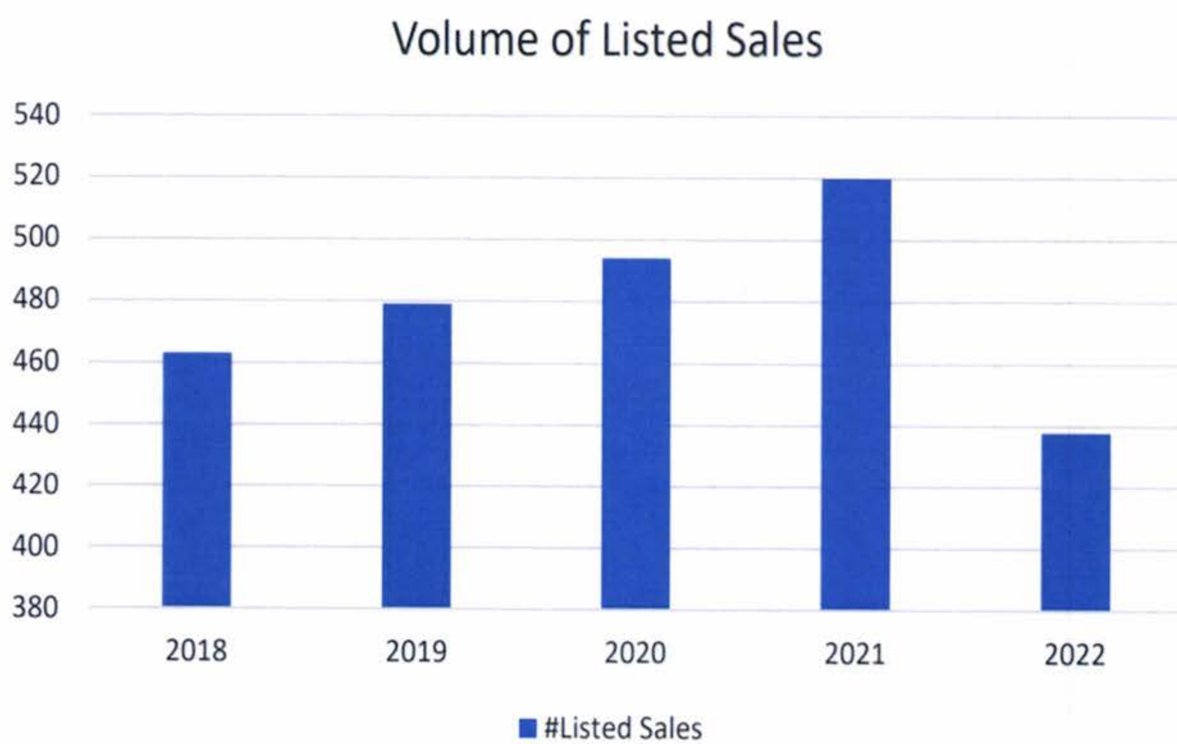
Churchill County Single Family Detached Housing Sales

	2018	2019	2020	2021	2022		
Low Sale Price	$ 27,000.00	$ 50,000.00	$ 80,000.00	$ 47,500.00	$ 110,000.00		
High Sale Price	$ 556,000.00	$ 610,000.00	$ 642,000.00	$ 875,000.00	$ 820,000.00		
Median Price	$ 234,750.00	$ 250,000.00	$ 270,000.00	$ 318,500.00	$ 355,000.00		
Average Price	$ 239,148.44	$ 255,621.53	$ 286,057.83	$ 334,510.79	$ 360,465.37		
Percent Change		6%	8%	18%	11%	11%	Avg/year
	2018			2022			
Housing Sales	Units Sold	Percent of Total	Cumulative Percent	Units Sold	Percent of Total	Cumulative Percent	
<$100,000	6	1.8%	1.8%	0	0.00%	0.00%	
$100K-150K	27	8.1%	9.9%	4	1.09%	1.09%	
$150k-200K	73	21.9%	31.7%	5	1.36%	2.45%	
$200K-250K	99	29.6%	61.4%	17	4.62%	7.07%	
$250K-$300K	65	19.5%	80.8%	54	14.67%	21.74%	
$300k-$350K	36	10.8%	91.6%	81	22.01%	43.75%	
$350K-$400K	15	4.5%	96.1%	130	35.33%	79.08%	
$400K+	13	3.9%	100.0%	77	20.92%	100.00%	
Total Sales	334	100.0%		368	100.00%		
Source: Churchill County Assessor's Office							

Chairman Getto said how can that be in your opinion, as our interest rates climb and it slows down the market, the overall economy says that it should start to drive down those prices but it is not happening here. Tom and I have talked about that. Chief Deputy Assessor Notestine said we have a couple of factors going on here. A significant amount of our sales are cash, so there is no financing as a consideration. I also think the shortage of housing. There is a lot of demand and not a lot of supply here. I think that is why we have not seen a decline. Assessor Denise Felton said, historically, we have seen where we lag behind Reno and maybe some of our market is being driven by the supply and demand in Reno. We see a lot of people moving into these subdivisions.

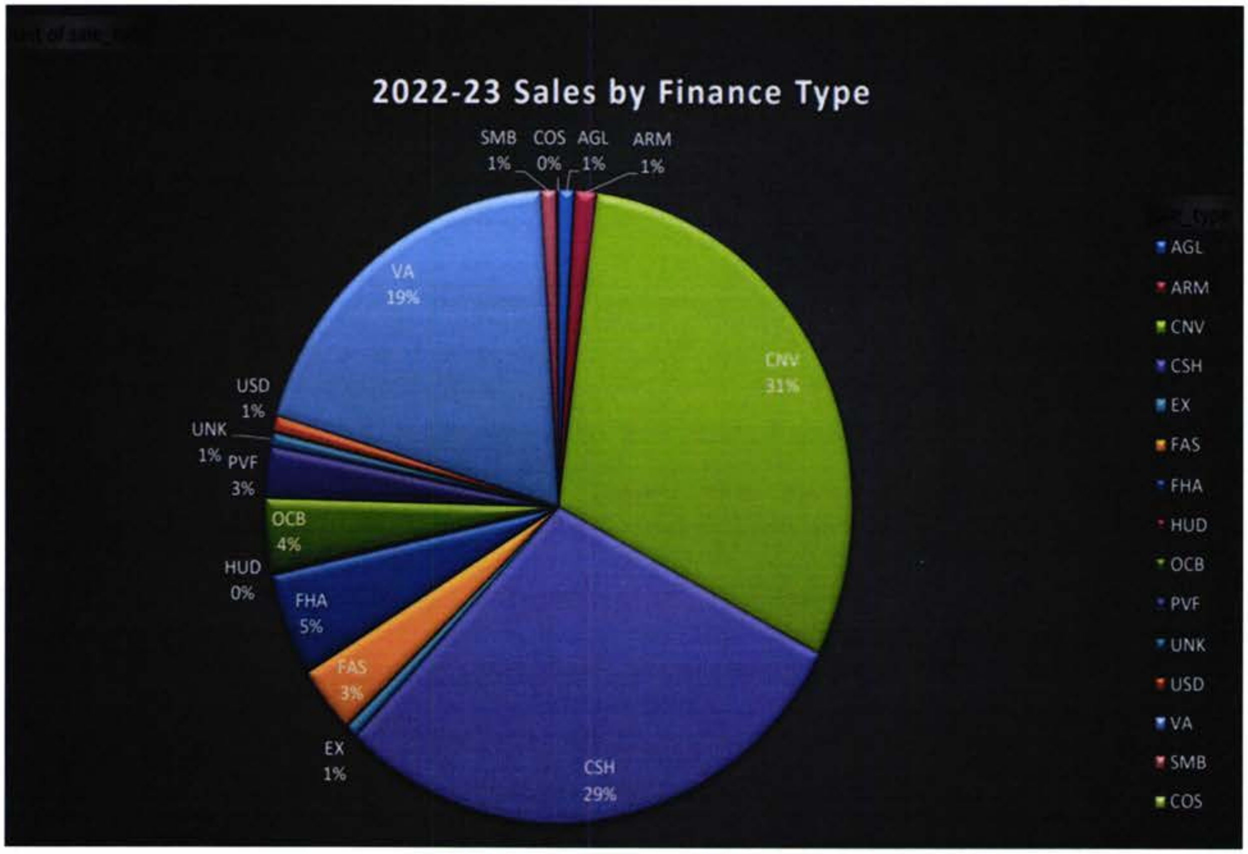
Chairman Getto said when you combine city and county, we have a house on one acre in the county and have a house on one acre in the city, will there be a day that you will decide that you need to break that down even finer or are you confident in these numbers that you can mix up a one acre lot and a house and a city lot and a house? Chief Deputy Assessor Notestine said right now, with the data, there is not a whole lot of difference. A homesite is a homesite whether it is in the city or the county. When you get to larger lots, like 5-10 acres, there is some surplus land there but, really, your one acre lot with a home are very similar in value. Chairman Getto said a homesite is a homesite, I agree with that but when you tell a homeowner that, they gasp and suck the air out of their lungs. Assessor Denise Felton said that depends on the buyer's point of view whether they think a city lot is sufficient or they need a 5-acre piece, it is all in the eye of the buyer. Member Riggins said are you keying this off of property use codes, because what I am thinking is the 5-10 acres water-righted parcels with a house on them can really skew this data if you are not segregating those out. Chief Deputy Assessor Notestine said the water-righted parcels in Churchill County are definitely their own animal. They have a premium value and we actually create separate neighborhoods to segregate those apart from regular residential. Member Riggins said so this data does not include 2-acres and larger with water-rights. Chief Deputy Assessor Notestine said no, this is mostly your home sites.


Days on Market
89
114
116
121
114
2018
2019
2020
2021
2022
AvgMktDays

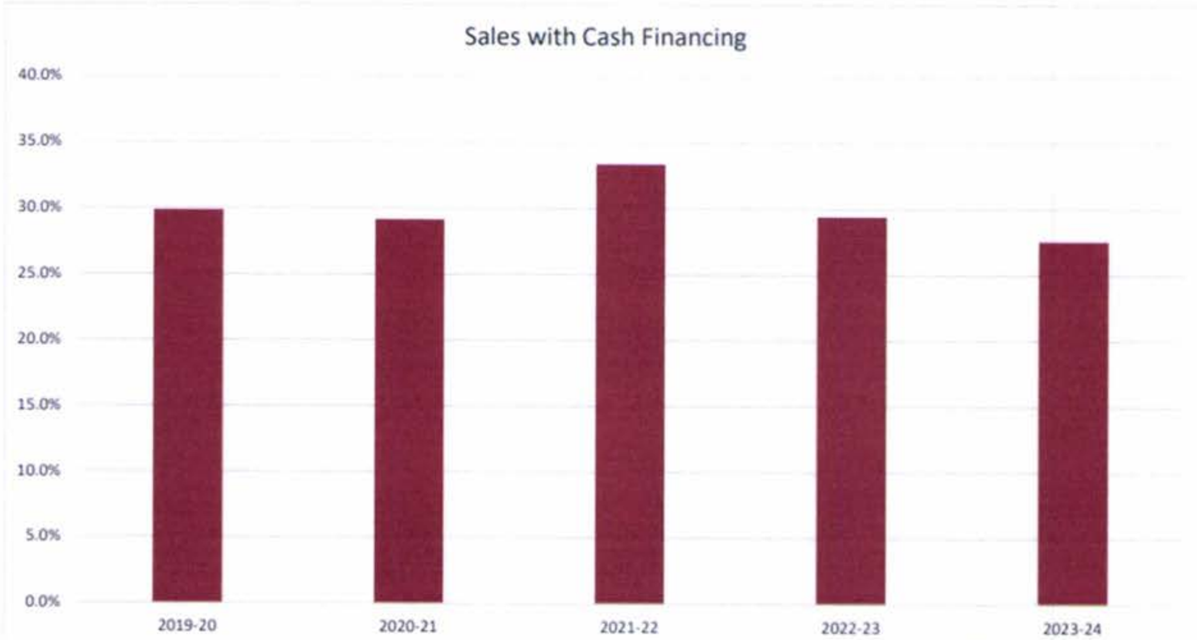

Volume of Listed Sales
540
520
500
480
460
440
420
400
380
2018
2019
2020
2021
2022
#Listed Sales


Sales Price vs Listed Price
2018
-2.06%
2019
-2.01%
2020
-1.40%
2.42%
2021
0.67%
2022


Real Estate Listing Volume
300
250
200
150
100
50
0
12/30/19
01/30/20
02/29/20
03/31/20
04/30/20
05/31/20
06/30/20
07/31/20
08/31/20
09/30/20
10/31/20
11/30/20
12/31/20
01/31/21
02/28/21
03/31/21
04/30/21
05/31/21
06/30/21
07/31/21
08/31/21
09/30/21
10/31/21
11/30/21
12/31/21
01/31/22
02/28/22
03/31/22
04/30/22
05/31/22
06/30/22
07/31/22
08/31/22
09/30/22
10/31/22
11/30/22
12/31/22
Active
Pending
Total


2022-23 Sales by Finance Type
SMB 1%
COS 0%
AGL 1%
ARM 1%
VA 19%
CNV 31%
USD 1%
UNK 1%
PVF 3%
OCB 4%
HUD 0%
FHA 5%
FAS 3%
EX 1%
CSH 29%
AGL
ARM
CNV
CSH
EX
FAS
FHA
HUD
OCB
PVF
UNK
USD
VA
SMB
COS

Year	CashFinan
2019-20	29.9%
2020-21	29.2%
2021-22	33.4%
2022-23	29.4%
2023-24	27.6%



Member Riggins said, with the large amount of cash sales, can you really call those arms-length sales with a knowledgeable buyer and seller? Chief Deputy Assessor Notestine said we would not qualify them if the were out on the open market unless it is a sale. We do qualify them and we have not seen huge concessions in the sales price in a cash transaction. It is not they are higher or lower than what we see in other types of transactions. Assessor Felton said we rotate this around the office so everybody has a chance to follow the market but we keep up on these transactions so as they list and if they change, we update our data so that way it helps when it does sell to actually qualify. We are not actually going behind the sale to do a lot of the legwork unless there is a question but, a lot of times, we can track the listing so when it does sell it gives us a better indication if it is a verified sale or not. If the market starts to slide, we will be able to see it as it happens so we can react to that. The one thing that we are kind of concerned about is our Marshall & Swift costing that we are mandated to use by statute because all of our improvements are cost and then our land is market and then we add them together and we can't exceed full cash value. Our Marshall & Swift cost, on average, was a 25% increase this year. This is the biggest increase we have ever seen. Typically, it is less than 10%. If we see another increase, we are really going to have to watch the market to see, as they recost, where is that comparing to the market and are we going to start exceeding market and at what point will that equalize. Chairman Getto said define Marshall & Swift. Assessor Felton said Marshall & Swift is a costing service that we are mandated to use. It is also used by insurance companies and others. CoreLogic owns them and they update costs. They have the manuals and they have factors by geographical areas. You take those costs and adjust them by the factors for your area and that is how the cost that we use is derived. That way it makes it fair. It is not based on what it cost you to build that; we use that same cost for everyone. Chairman Getto said, regarding Marshall & Swift, the way I would define this, and correct me if I am wrong, CoreLogic is a national aggregator across the United States and maybe even have some international offices now. They have a subsidiary called Marshall & Swift which, back in the old days, was a simple encyclopedia that people relied on and the industry relied on to help give national data across the whole country. It is a subscription service that governments buy to help you guys do your job so that our entire state runs consistently. Assessor Felton said we used to buy the manuals and we still have them on hand for reference but we don't physically use them anymore. When we calculate an appraisal, it actually goes over the internet to the servers and Marshall & Swift calculates the value and sends it back. Chairman Getto said so, Marshall & Swift is not two old buddies down behind Aniceta's Good Food in an office with a typewriter and a calculator. Assessor Felton said it is a multibillion dollar company, it is huge.

The Churchill County District Attorney's Office will provide training to the board members on the Open Meeting Law and Ethics in Government.

Jeff Weed, Civil Deputy District Attorney, had the following PowerPoint presentation:

NRS 241.010

- In enacting this chapter, the Legislature finds and declares that **all public bodies exist to aid in the conduct of the people's business**. It is the intent of the law that their **actions be taken openly and that their deliberations be conducted openly**.

WHAT IS A MEETING THAT IS SUBJECT TO OPEN MEETING LAW?

- Gathering of members of a **public body** at which a **quorum** is present to **deliberate** toward a decision or to **take action** on any matter over which the public body has supervision, control, jurisdiction or advisory power.
- Quorum: a simple majority of the membership of a public body.
  - Example: 5 person board
  - Quorum = 3 members

ACTION AND DELIBERATION

- Generally, **action** is taken when:
  - A decision is made;
  - A commitment or promise is made; or
  - An affirmative vote is made.

- **"Deliberate"** means collectively to examine, weigh and reflect upon the reasons for or against the action.

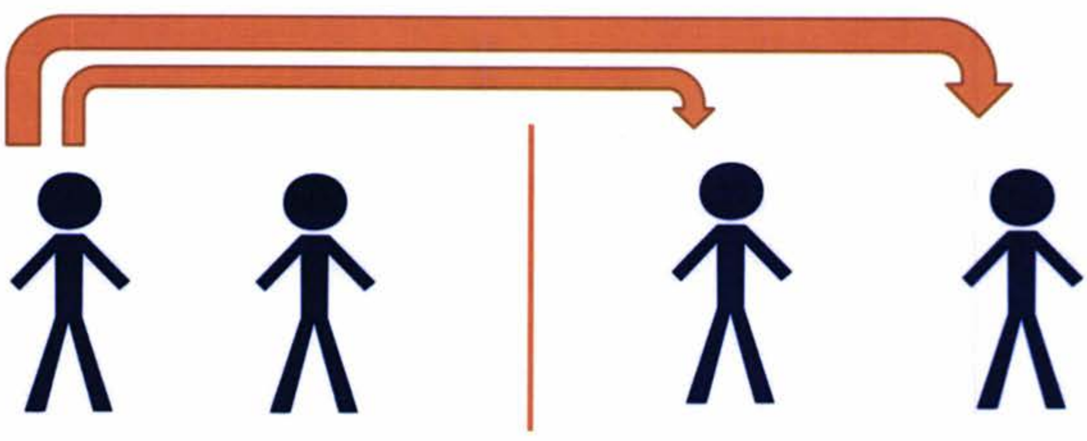
Social gatherings and conferences

- Social gatherings and conferences are <u>not</u> meetings subject to open meeting law even if a quorum is present <u>unless that quorum deliberates on a matter over which the public body has supervision.</u>

Things to watch for

- Watch sidebars – no deliberation with a quorum off the record.
- Watch discussions on the bench during breaks.
- Watch rolling quorums, serial communications
- Watch emails.

Serial communications (walking quorums)



ELECTRONIC COMMUNICATION

- **<u>A quorum of a public body using serial electronic communication to deliberate . . . Violates the Open Meeting Law</u>**. That is not to say that in the absence of a quorum, members of a public body cannot privately discuss public issues or even lobby for votes. However, if a quorum is gathered by serial electronic communications, the body must deliberate and actually vote on the matter in a public meeting.

NEVADA SUPREME COURT

MEETINGS WITH ATTORNEY

MEETINGS WITH ATTORNEY

- No Public Notice Required
- Can it be agendized and done during a meeting?
  - Yes
- What can you discuss?
  - Only to discuss potential or existing litigation
- Can you take action?
  - No

NOTICE REQUIREMENTS

- Posted three working days prior to the meeting, not including the day of the meeting, by 9:00 am.
- Must include concise but informative notice to the public of the items to be discussed. (If you don't know what an agenda item means, neither does the public.)
  - If "adopting changes to organizational chart," need to be clear if terminating a position or firing.
- No action may be taken on items not on the agenda, or that are not marked for action.

THE AGENDA

- Stick to it

- Items can be taken out of order unless there is a specific appointment time.
- Be careful with Staff Reports, Request for Future Agenda Items and Visiting before and after Meeting.

WHAT **NOT** TO SAY IN A MEETING

"I came today with my mind already made up."
"There's nothing you can tell me today that will change my mind about this situation."

VIOLATION OF OPEN MEETING LAW

- Rehear action taken (actions taken in violation are void)
- Notice of corrective action included as agenda item at subsequent meeting
- $500 civil fine **for each violation** – County cannot reimburse
- Misdemeanor - $1,000 fine, 6 months jail
  - With knowledge of the fact that meeting is in violation

PUBLIC COMMENT

- Legal Requirement: Once before any action item, and once after all other business OR after each action item on the agenda is discussed but before taking action.
- Best practice: Once before any action item, once immediately prior to the end of the meeting. On each action item for which a public member wishes to speak that is not disruptive to the meeting process
- Public Comment at the start and end of the meeting may be on any item over which the Board has jurisdiction, even if that item is not on the Agenda.

- Public comment may be limited to uniform periods of time. This applies to everyone! Failure to enforce this on any one speaker means it cannot be enforced on any other speaker.
- Board members should avoid making public comment.

Conducting a meeting

- Chairperson is responsible for the orderly procession of the meeting. Including calling for a motion and voting, acknowledging speakers, and ensuring the meeting proceeds in a timely fashion.

- Chairperson may cut-off speakers and presentations that are redundant or irrelevant. Chairpersons may not limit public comment based upon viewpoint.

Removal of Disruptive persons

- Chairperson may order that a person be removed from the meeting when they willfully disrupt the meeting **to the extent that the orderly conduct of the meeting is impractical**.

- For example, a person may be removed for intentionally making comments in the audience that are audible to the board and disruptive to the meeting. This includes things like clapping, whistling, stomping feet, etc.

- Best practice is to admonish then remove.

ETHICS FOR NEVADA OFFICIALS

- General Rule: Do not participate in any matter in which you have a personal interest.
- Do not approve, disapprove, comment on any matter in which:
  - You have accepted a gift or a loan
  - You have a pecuniary (economic) interest
  - The interests of a person to whom you have a <u>commitment in a private capacity</u> are at issue

If the above is true, then…

- DISCLOSE THE INTEREST
- ABSTAIN IF THE INTEREST WOULD AFFECT JUDGMENT OF A **<u>REASONABLE PERSON</u>**
  - Disclose and do not participate at all.
- When in doubt – Disclose

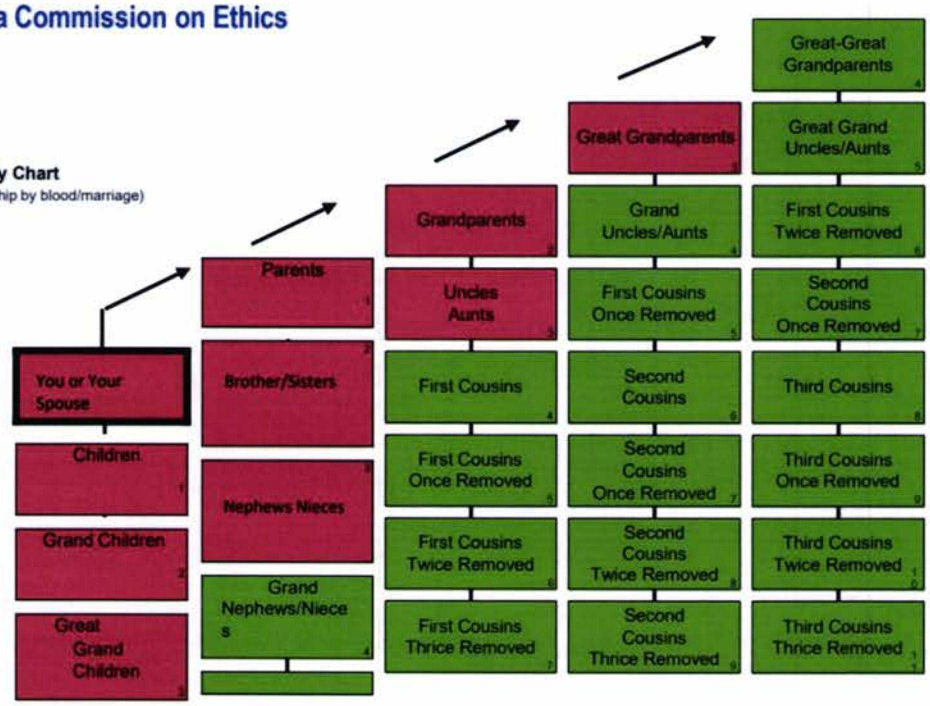
"COMMITMENT IN PRIVATE CAPACITY"

- Commitment to a person:
  - In your household
  - Related by blood or marriage within **third degree** of consanguinity
  - Employs you or a member of your household
  - You have a continuing ongoing business relationship
  - Other similar relationship

State of Nevada Commission on Ethics

Consanguinity/Affinity Chart

(Degrees of family relationship by blood/marriage)



Instructions:

For Consanguinity (relationship by blood) calculations:

Place the public officer/employee for whom you need to establish relationship by consanguinity in the blank box. The labeled boxes will then list the relationships by title to the public officer/employee. Anyone in a box numbered 1, 2, or 3 is within the third degree of consanguinity. Nevada Ethics in Government Law addresses consanguinity within third degree by blood, adoption or marriage.

For Affinity (relationship by marriage) calculations:

OTHER ETHICAL RULES

- Do not seek/accept gifts, service, favors, etc.
- Do not use position to secure/grant unwarranted privileges.
- Do not use inside information.
- Do not use government time, equipment, property for personal use.
  - OK under certain circumstances if cost or value related to the use is nominal and does not create appearance of impropriety.

- NRS 241.010: In enacting this chapter, the Legislature finds and declares that **all public bodies exist to aid in the conduct of the people's business**. It is the intent of the law that their **actions be taken openly and that their deliberations be conducted openly**.

- JFK: "The basis of effective government is public confidence, and that confidence is endangered when ethical standards falter or appear to falter."

Chairman Getto asked if there was any public comment. There are two people that have the same last name. Can that be a conflict? I do not believe it is a conflict. Before Wyatt even wanted to be on this board, he approached the District Attorney's Office and got their opinion. With that last quote, we want to have confidence in the government. In the future, do we need to disclose that we are related? DA Weed said if you came to our office and received advice that it is okay. You are on the board and are not conducting each other's business. You are not appearing before the board. If you were to appear before the board then Wyatt might want to disclose that. I don't see an issue with you both being on the board. Chairman Getto said do we have to disclose that before each case? DA Weed said no. I think you are fine. Chairman Getto said when the vote is 3 to 2 with us on a case, we have to have unity, how does it talk about that? DA Weed said the beauty of a board is that you are individuals. You are each going to have different opinions. Typically, it is the same but if someone disagrees with someone, they don't then in the future have to say I was voted against so, therefore, I am in full support of whatever the action item may have been. That is a personal and political analysis to go through individually on how you want to approach that. The board, as a whole, made a decision but

Tom may not be happy with what the board did but that is up to him on how to handle that information and his opinion on that. If Tom wanted to get other people from the board to discuss that then we would have a problem.

Chairman Getto said we have this training every year and it is important to repeat it over and over because it brings confidence to the public record that we are serious about that. I still continue to read about organizations that get in trouble over the Open Meeting Law. It is so simple. Are they purposely doing this or how does that happen in today's society? DA Weed said I think it is easy to slip into it. You don't think about it, like the walking quorum that we discussed. It can be a headache to have to agenize something and wait for the next meeting. When you get those boards that meet frequently, people are talking, people are meeting and something is not on the agenda but they want to talk about it. They get a little too comfortable. Sometimes advice is given. Member Riggins said you must be talking about the Washoe County School Board. DA Weed said yes, I am. Member Riggins said them and Clark County are constantly doing that.

Member Riggins said a quorum is three, is that correct for this board? When you come to a decision, is it based on a majority of the quorum or a majority of the board? DA Weed said, typically, is a majority of the quorum. I would have to go back and read the statutes associated with this board, specifically. I feel like I read that it is a majority of the board but I would have to go back and read it. Member Riggins said the reason I asked this is I came across this at a Planning Commission meeting and the answer there was because it was an appointed board that it was a majority of the quorum. Theoretically, in this particular case, we have three members present, 2 have abstained for conflicts of interest, one person can vote to make that decision. Is that accurate? DA Weed said no. Typically you are right that, if it is an appointed board, then it is just the number of the quorum, unless there is a statute indicating otherwise. I would have to read through that. I can get back to you on that. Member Riggins said it seems like an oddity that one person can make a decision on a 5-member board. DA Weed said I can get back to you on that.

Member Lunger said I am in the title business where everything is confidential, so I am not really used to open meetings and that sort of thing. It would be super helpful if this presentation could be printed out so I can refer back to it. Deputy Clerk Moore said I can email those out.

Chairman Getto asked if there was any public comment but there was none. This item was presented for training purposes only and no action was taken.

B- Facilitated training on Nevada's Property Tax Elements and Application and Hearing Guidelines for the Churchill County Board of Equalization Members conducted by the Nevada Department of Taxation.

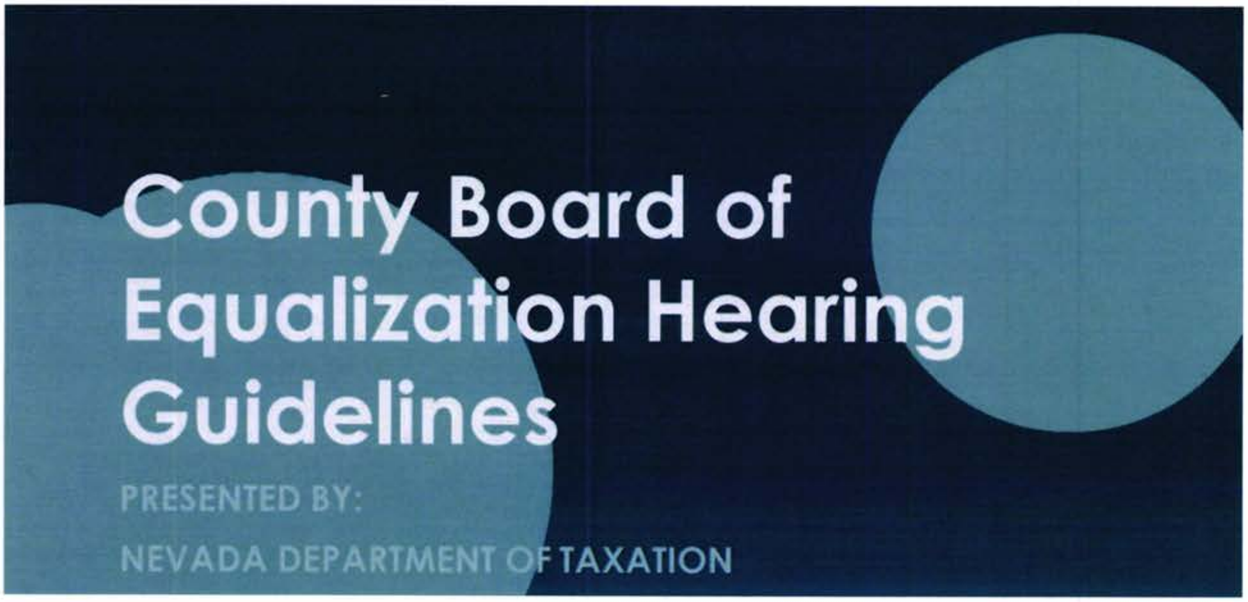
Jeffrey Mitchell, from the Nevada Department of Taxation, will conduct a facilitated training session for the board members.

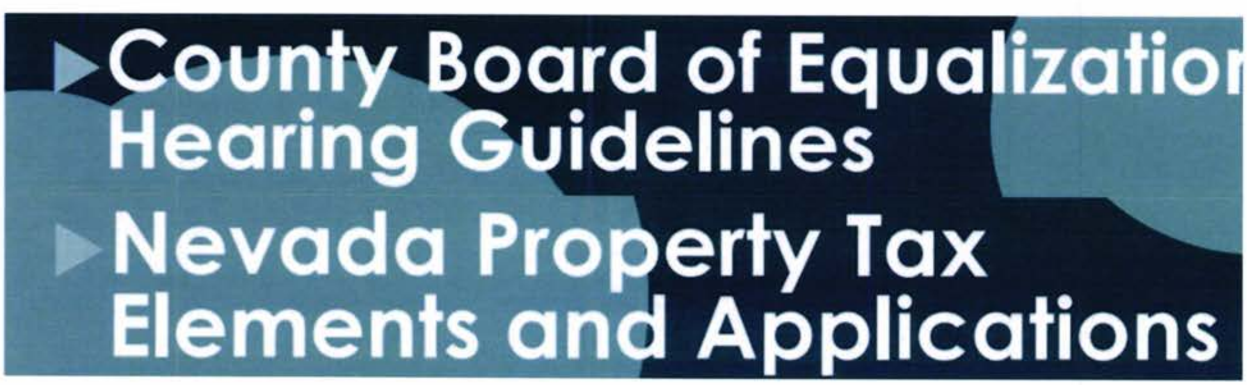
FISCAL IMPACT: N/A

EXPLANATION OF IMPACT: N/A

FUNDING SOURCE: N/A
ACTION REQUESTED: None; Informational Only

Jeffrey Mitchell, with the Nevada Department of Taxation, had the following PowerPoint presentation:





Important Dates

3

- Jan 15
  - 23-24 Secured Roll Appeals need to be received by end of day (USPS or electronic)
  - 22-23 Unsecured Roll Appeals of values placed on roll between 5/1/2022 and 12/15/2022 need to be received by end of day (USPS or electronic)
  - Ag land conversion appeals that occurred between 7/1/2021 and 12/16/2021 need to be received by end of day (USPS or electronic)
- CBE meets after the Clerk receives notification that the assessment roll has been completed (NRS 361.335)
- Last day of February – CBE ends (NRS 361.340(11)
- SBE begins on the 4th Monday in March (NRS 361.380)
  - Interstate/Intercounty Appeals (NTC appraisals/valuations)
  - Appeals from CBE
  - Must be received by 3/10/2023
  - 22-23 Unsecured Roll values placed on the roll between 12/15/2022 and 4/30/2023 go to SBE if filed prior to 5/15/2023
  - NPM appeals must be filed by 5/20/2023
- Concludes November 1 (NRS 361.360)

NRS 361.334

5

- The term "owner" includes a person who owns or controls taxable property or possesses in its entirety taxable property

NRS 361.362

6

- The written authorization may be signed by the owner or a person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment

- **If there is an objection to a written authorization, the objection must be given to the person filing the appeal by certified mail or electronic mail and the person is given 5 business days after receipt to cure the problem.**

NRS 361.402

9

- Appeals of mine property, including geothermal properties, go directly to the State Board of Equalization.
- Must be filed by January 15th

Powers of County Board

10

- Defined by NRS 361.345
- The County Board may determine the valuation of any real or personal property placed on the secured or unsecured tax rolls by the county assessor.
- The County Board may change and correct any valuation found to be incorrect unless the owner has refused the Assessor access to the property.
- Exceptions:
  - Property on the secured roll NOT assessed by the County Assessor; and
  - Property on the unsecured tax roll assessed by the County Assessor between December 15 and before May 1.

3 Types of Appeals

12

- **Overvalued because similarly situated property is undervalued (NRS 361.355)**
- **Inequity exists because property is valued higher than similarly situated property (NRS 361.356)**
- **Full cash value of property is less than its taxable value (NRS 361.357)**

NRS 361.025

13

- Full cash value means the most probable price which property would bring in a competitive and open market under all conditions requisite to a fair sale.

What does a CBE do?

14

- NRS 361.345:
  - Determine value of property
  - Change and correct value
- NRS 361.356:
  - Equalize assessments

Ratio Study

15

- What is it? Applied statistics are used to determine whether property has been assessed equitably and uniformly.

- See http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Ratio_Studies/
- **Generally speaking, a "ratio study" is designed to evaluate appraisal performance by comparing the estimate of assessed value produced by the assessor on each parcel in the sample to the estimate of taxable value produced by the Department. The comparison is called a "ratio."**

Identification of the Parties

19

- **Petitioner**
- **Respondent**
- **Intervenor**

- **Who is appearing on behalf of the Petitioner?**
- **Agent Authorization Form, page 30**

What if no one shows up?

21

- NRS 233B.121(5): Unless precluded by law, informal disposition may be made of any contested case by stipulation, agreed settlement, consent order or default.

- NAC 361.708(4): If a party fails to appear, the State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) Recess the hearing for a period to be set by the State Board to enable the party to attend.

Identification of the Parties

23

- **NAC 361.702(a) requires an assessor or his representative to attend hearings of the State Board.**
- **A person shall not perform the duties of a property tax appraiser unless he/she holds a valid appraiser's certificate issued by the Department.**

Due Process Requirements

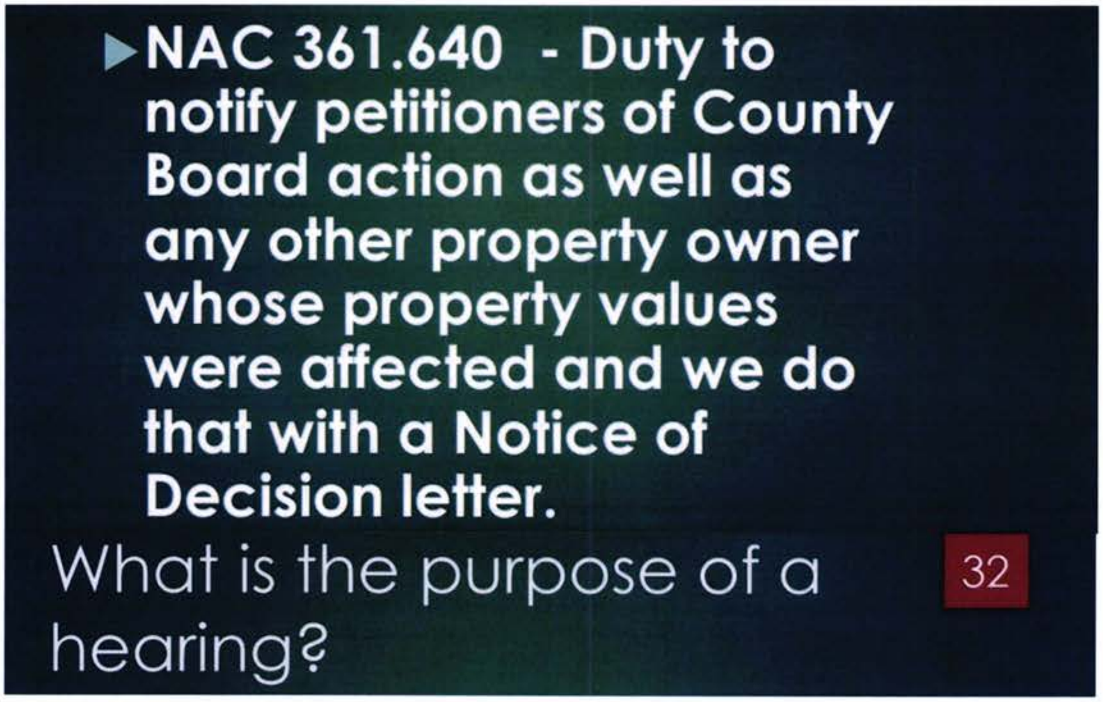
24

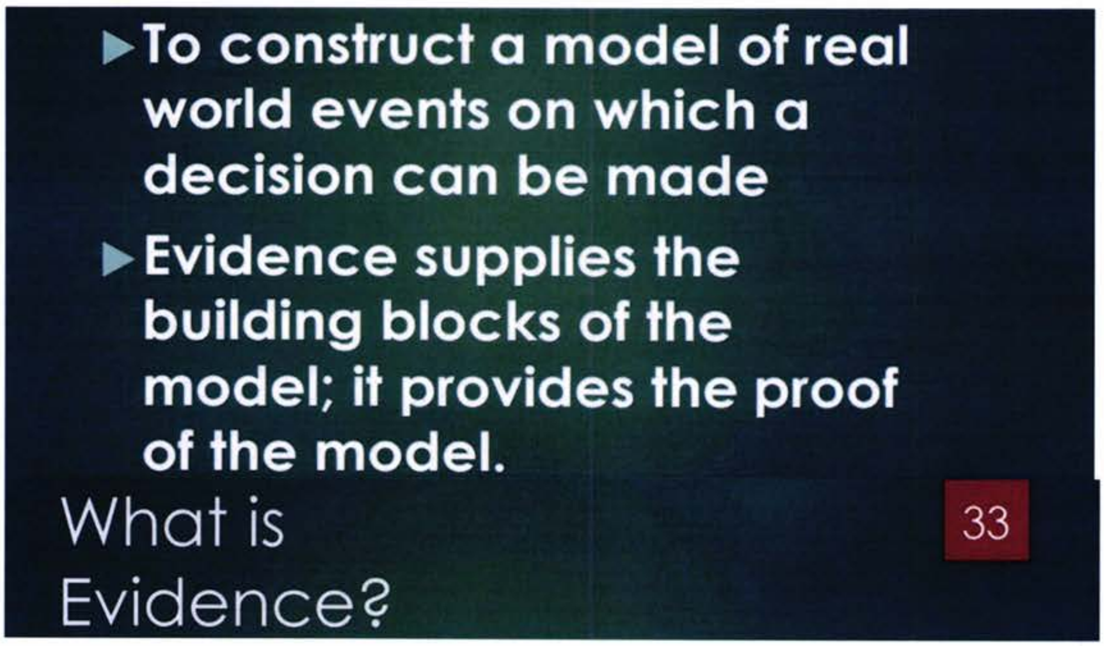
////

////

////

- **Adherence to Open Meeting Law**
- **Proper Notice**
- **Clear and Complete Agenda**
- **Notice of Action**


NAC 361.640 - Duty to notify petitioners of County Board action as well as any other property owner whose property values were affected and we do that with a Notice of Decision letter.
What is the purpose of a hearing?
32


To construct a model of real world events on which a decision can be made
Evidence supplies the building blocks of the model; it provides the proof of the model.
What is Evidence?
33

- Proof that is legally presented through:
  - Witnesses
  - Documents
  - Etc.
- Exclude evidence which is:
  - Irrelevant
  - Repetitious
  - Barred by Law
- Weigh the evidence admitted

"Weight" of the Evidence

35

- Is defined as "Relative" value assigned to credible evidence supporting a party's position – it is not quantifiable in the absolute sense

What is "Burden of Proof"?

36

- **The parties involved have the burden of establishing certain facts as true**
- **When a tax issue is appealed to the courts:**
  - **The burden of proof is on the plaintiff to show by *clear and satisfactory evidence* that the value established by the . . . . . county assessor is unjust and inequitable (NRS 361.430)**
- **A fundamentally wrong principle was applied;**
- **The Board refused to exercise its best judgment; or**
- **Assessment was so excessive as to give rise to an implication of fraud or bad faith.**

Presumptions

42

- **An Assessor's Valuation is presumed valid, accurate, and correct until overturned by credible evidence.**

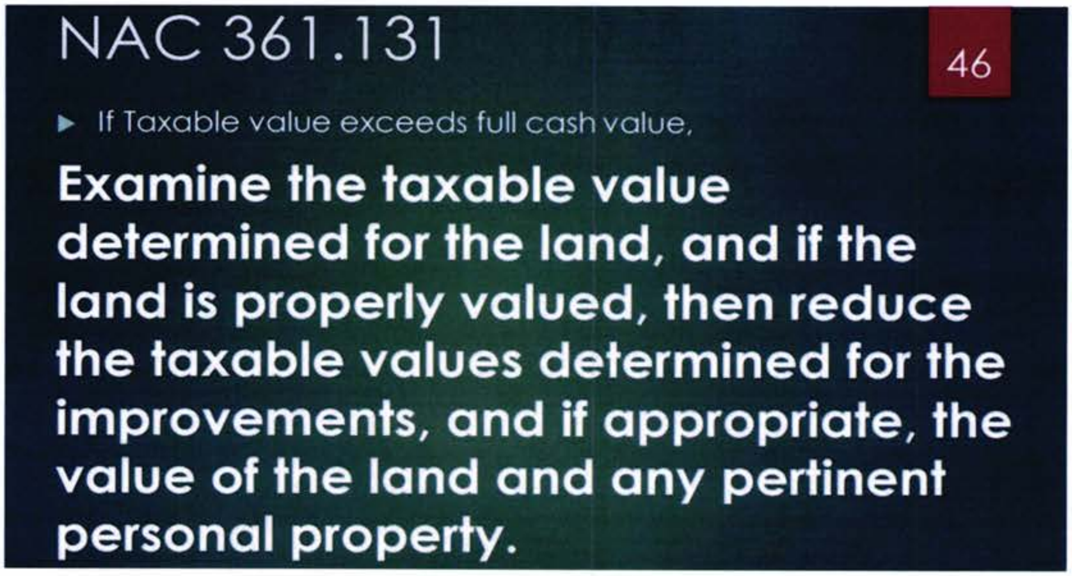
What information do you need to determine, change or correct value?

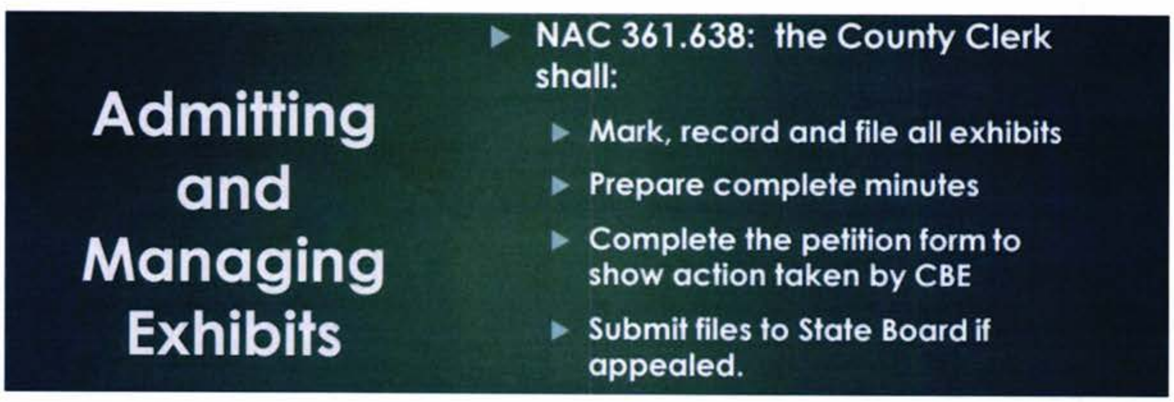
- **Did the Assessor follow the requirements of the law?**
  - **Was taxable value established appropriately? NRS 361.227**
  - **Was Marshall Swift costing service used correctly? NAC 361.128**
  - **Was land valued using comparable sales? NAC 361.118**

NAC 361.6405

45

- **The State Board or the County Board shall, in fixing a percentage of obsolescence to be deducted from the taxable value of any improvements, consider *the total value of land and improvements to determine whether taxable value exceeds full cash value.***





Chairman Getto asked if there was any public comment but there was none. This item was presented for training purposes only and no action was taken.

Public Comment:

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

Adjournment:

The meeting was adjourned at 11:28 AM.

APPROVED: Robert M Getto
Robert M. Getto, Chairman

APPROVED: ______________________
Josh Berney, Member

APPROVED: ______________________
Tom Riggins, Member

APPROVED: ______________________
Wyatt Getto, Member

APPROVED: ______________________
Alan Kalt, Member

ATTEST:
Linda Rothery, Clerk/Treasurer

Renae Paholke
Renae Paholke, Deputy Clerk