MINUTES OF THE CHURCHILL COUNTY BOARD OF EQUALIZATION

155 N. Taylor St., Fallon, NV 89406
January 26, 2024

Call to Order:

The regular meeting of the County Board of Equalization was called to order at 1:30 PM on January 26, 2024.

PRESENT:	Member Robert Getto Jr., Chairman Member Tom Riggins Member Josh Berney Member Alan Kalt, via GoTo Meeting Member Wyatt Getto Alternate Member Rachelle Lunger Civil Deputy District Attorney Jeff Weed Deputy Clerk to the Board Pamela D. Moore Deputy Clerk Julianne Ikonen Assessor Denise Mondhink-Felton Chief Deputy Assessor Leslie Notestine Property Appraiser Trainee Amanda Minnitte Jeffrey Mitchell, Nevada Dept. of Taxation Kelly Langley, Nevada Dept. of Taxation
ABSENT:	N/A

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. Deputy Clerk Moore introduced Deputy Clerk Julianne Ikonen. She will be working with boards for the county.

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 22nd day of January, 2024, between the hours of 1:00 and 6:00 PM at all of the locations listed on the Agenda, in accordance with NRS 241.

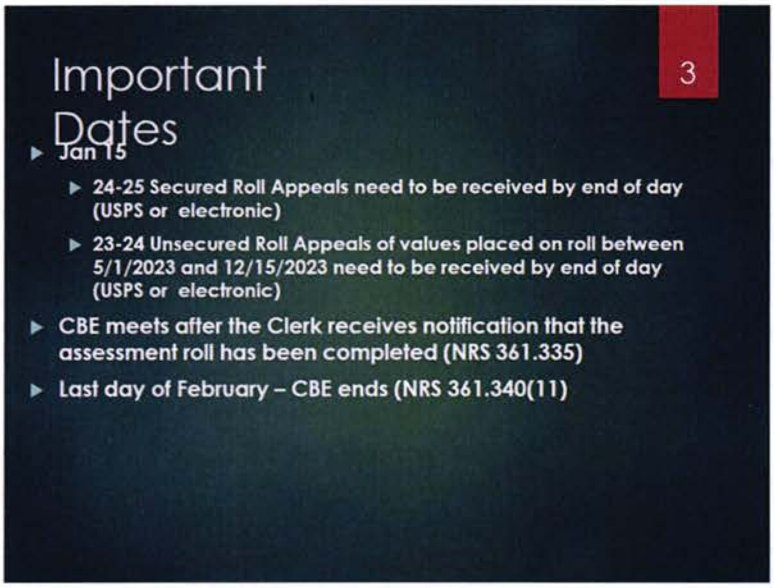
Consideration and possible action re: Approval of Agenda as submitted or revised:

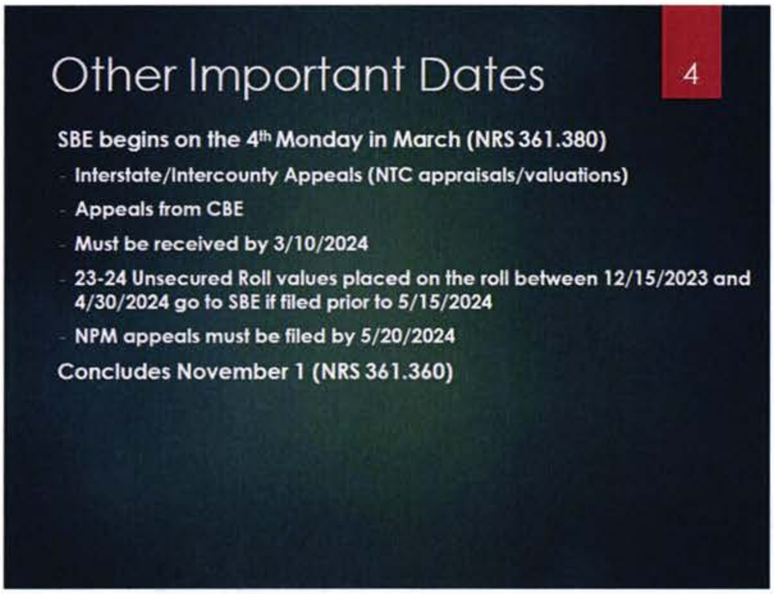
Member Tom Riggins made a motion to approve the Agenda as submitted. Member Wyatt Getto seconded the motion, which carried by unanimous vote.

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.
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, from the Nevada Department of Taxation, had a PowerPoint presentation as follows:


Important Dates
3
Jan 15
24-25 Secured Roll Appeals need to be received by end of day (USPS or electronic)
23-24 Unsecured Roll Appeals of values placed on roll between 5/1/2023 and 12/15/2023 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)


Other Important Dates
4
SBE begins on the 4th Monday in March (NRS 361.380)
Interstate/Intercounty Appeals (NTC appraisals/valuations)
Appeals from CBE
Must be received by 3/10/2024
23-24 Unsecured Roll values placed on the roll between 12/15/2023 and 4/30/2024 go to SBE if filed prior to 5/15/2024
NPM appeals must be filed by 5/20/2024
Concludes November 1 (NRS 361.360)

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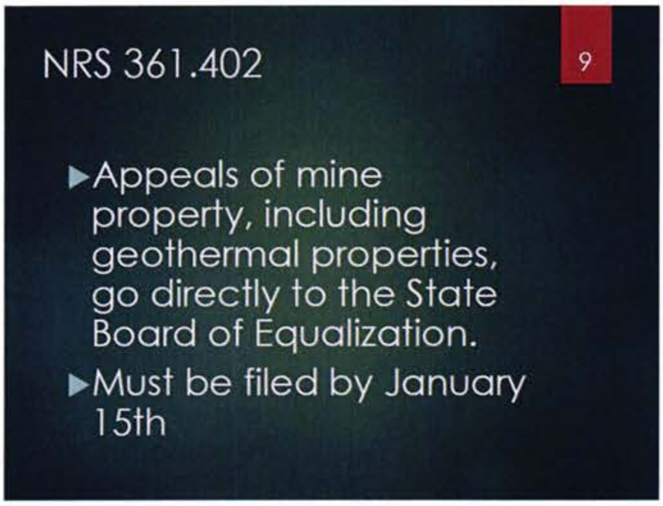
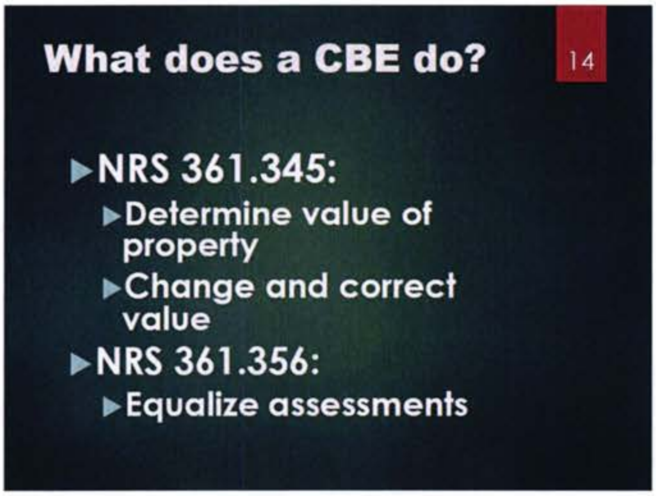

NRS 361.402
9
Appeals of mine property, including geothermal properties, go directly to the State Board of Equalization.
Must be filed by January 15th


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.


What does a CBE do?
14
NRS 361.345:
Determine value of property
Change and correct value
NRS 361.356:
Equalize assessments

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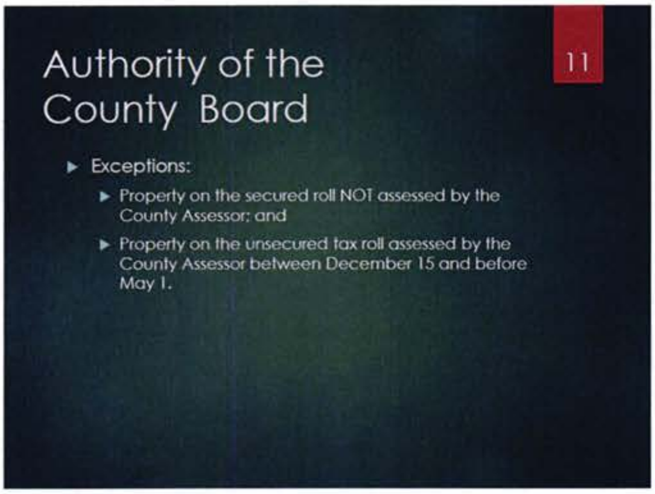
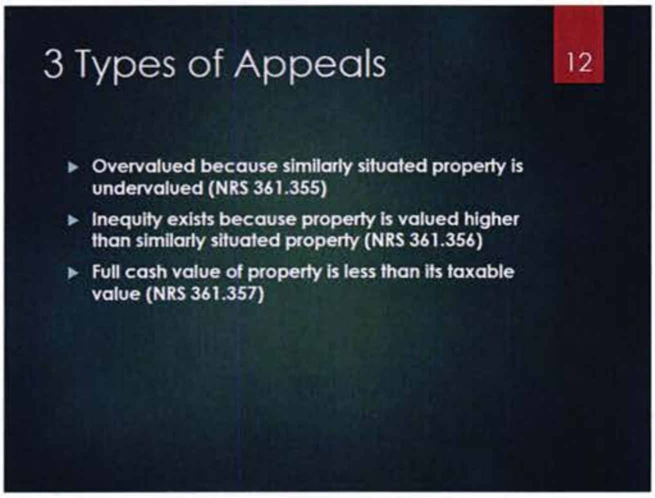
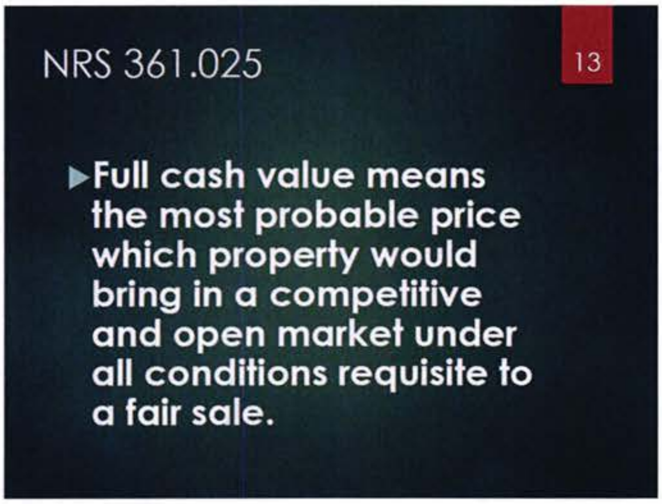

Authority of the County Board
11
Exceptions:
Property on the secured roll NOT assessed by the County Assessor; and
Property on the unsecured tax roll assessed by the County Assessor between December 15 and before May 1.


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.

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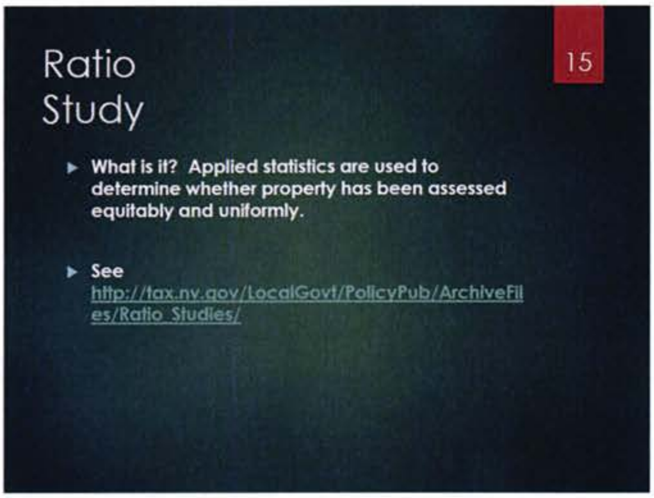
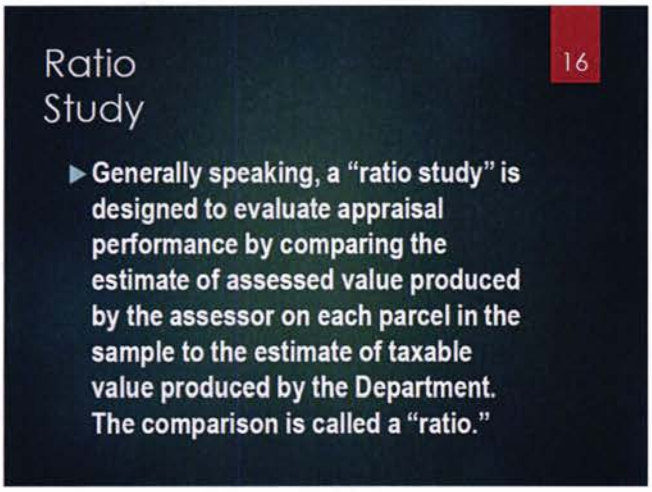
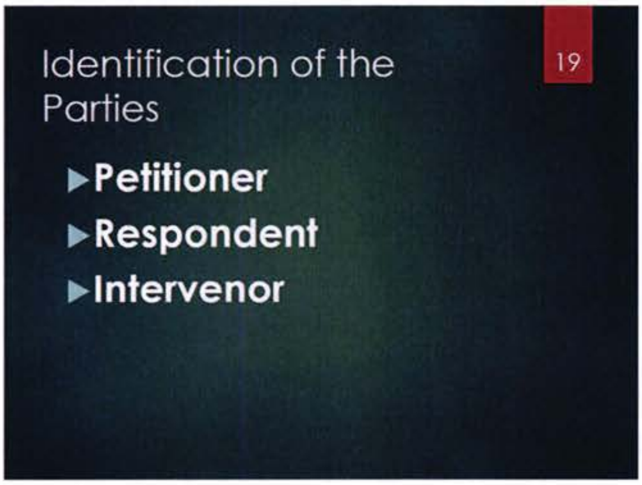

Ratio Study
15
▶ What is it? Applied statistics are used to determine whether property has been assessed equitably and uniformly.
▶ See http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Ratio_Studies/


Ratio Study
16
▶ 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

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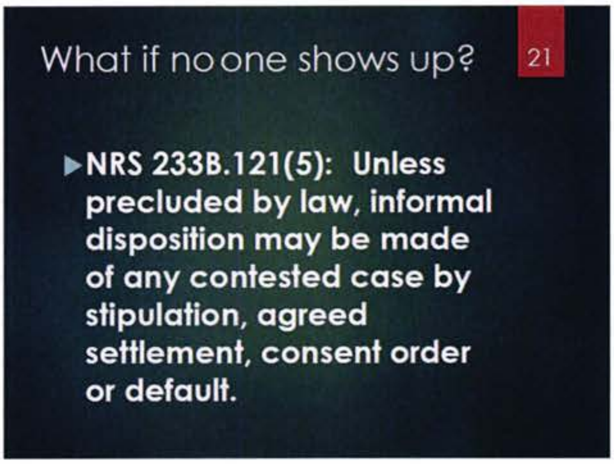
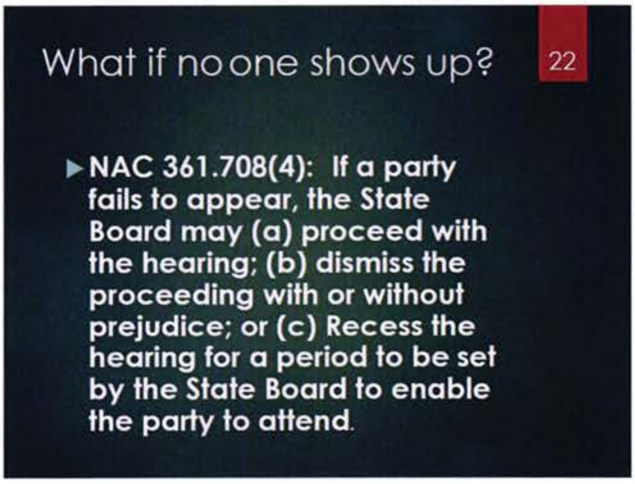
Identification of Parties
20
Who is appearing on behalf of the Petitioner?
Agent Authorization Form, page 30


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.


What if no one shows up?
22
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.

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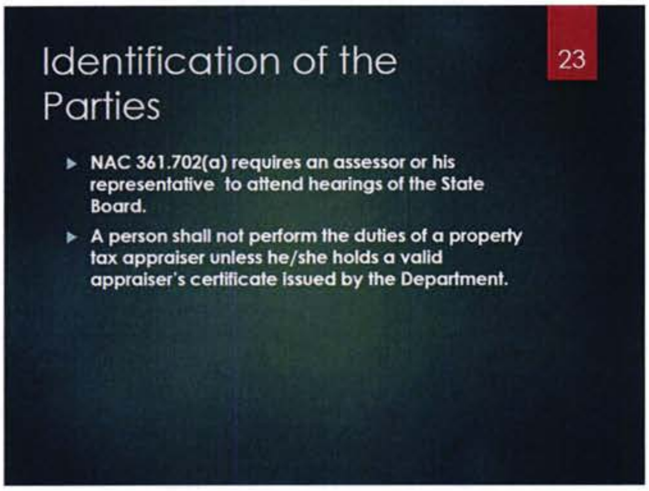
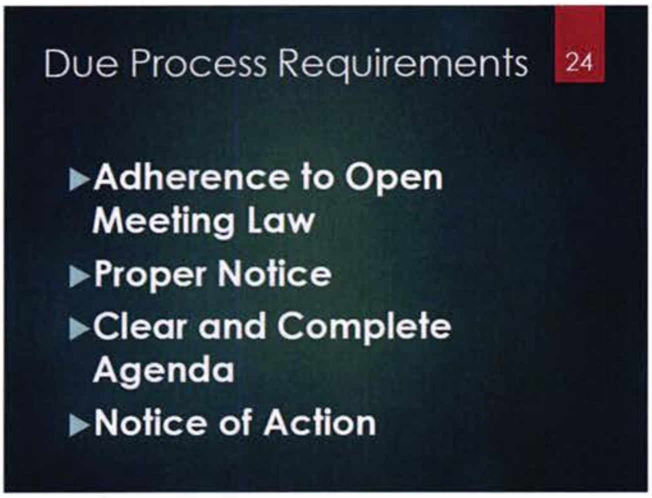
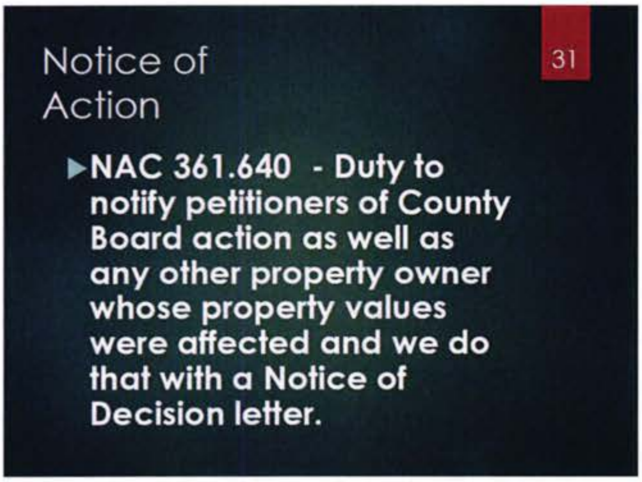

Identification of the Parties
23
NAC 361.702(a) requires an assessor or his representative to attend hearings of the State Board.
A person shall not perform the duties of a property tax appraiser unless he/she holds a valid appraiser's certificate issued by the Department.


Due Process Requirements
24
Adherence to Open Meeting Law
Proper Notice
Clear and Complete Agenda
Notice of Action


Notice of Action
31
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.

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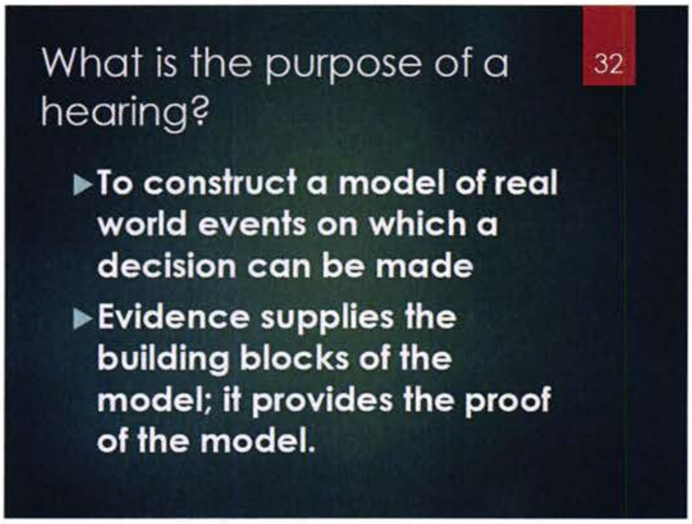
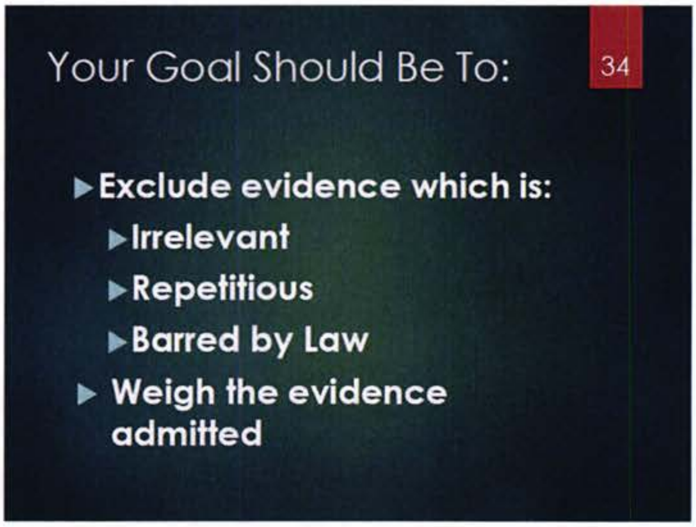
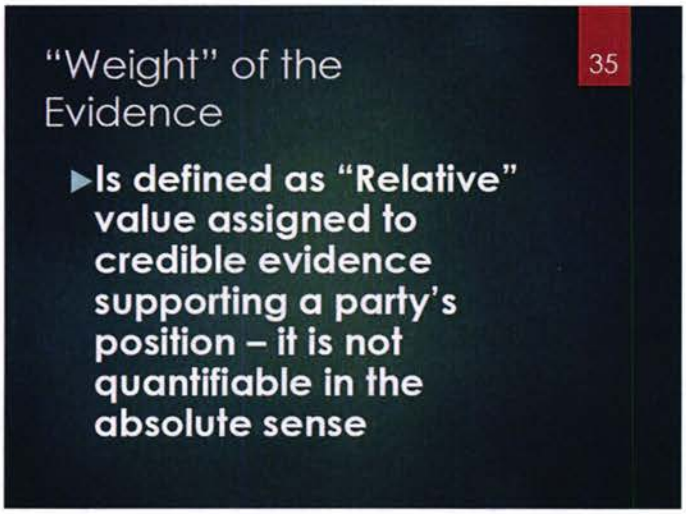
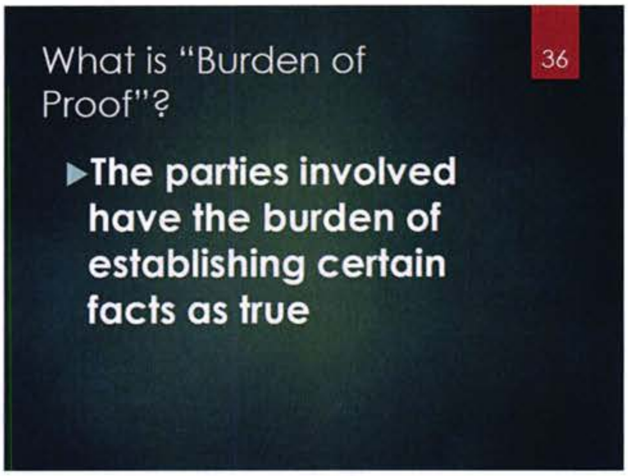
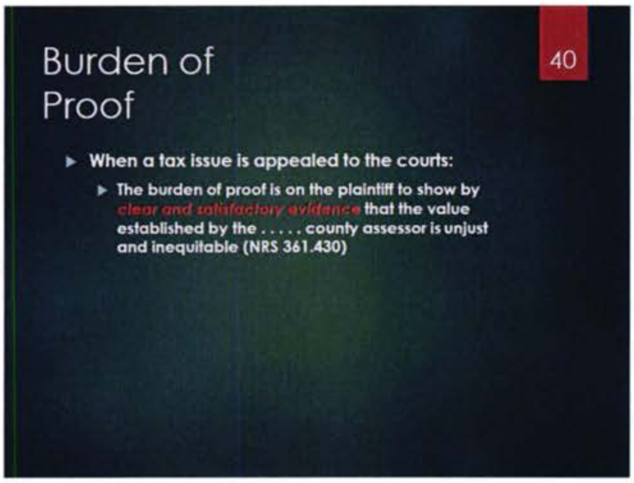
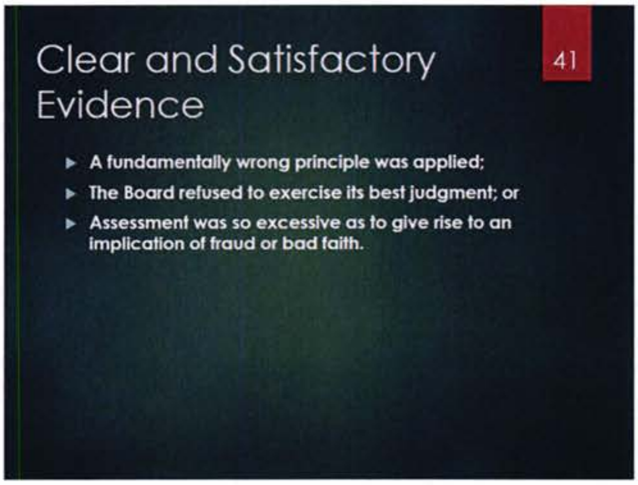

What is the purpose of a hearing?
32
▶To construct a model of real world events on which a decision can be made
▶Evidence supplies the building blocks of the model; it provides the proof of the model.


Your Goal Should Be To:
34
▶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


Burden of Proof
40
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)


Clear and Satisfactory Evidence
41
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.

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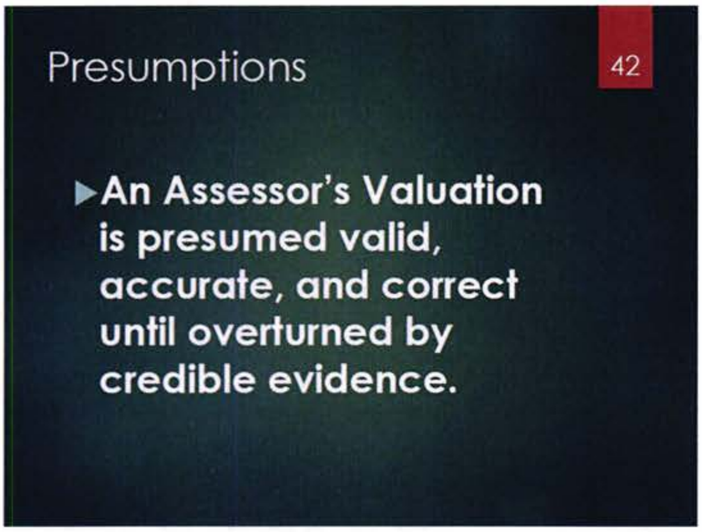
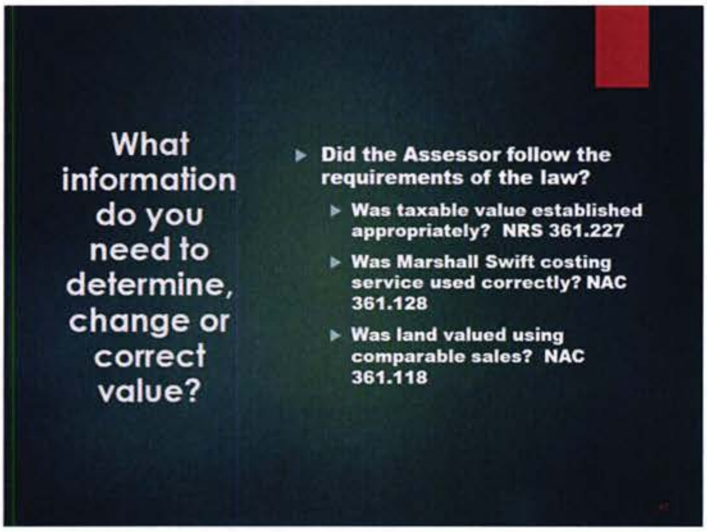
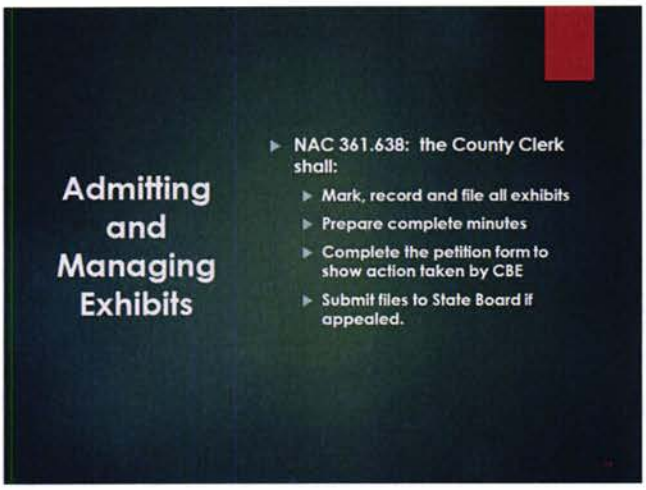
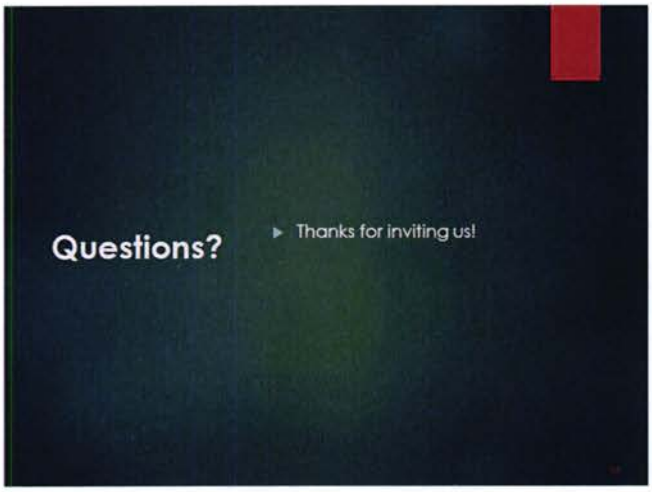

Presumptions
42
►An Assessor's Valuation is presumed valid, accurate, and correct until overturned by credible evidence.


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


Exceptions to NRS 361.227
Agricultural property – NRS Chapter 361A
Value based on use; established by
Nevada Tax Commission
Personal Property – NAC 361.1345
Acquisition cost
Centrally-assessed property: No worries!
Mining Property: Just like the assessor does it.





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 for the Churchill County Board of Equalization on the Open Meeting Law and Ethics in Government by the Churchill County District Attorney's Office.

The Churchill County District Attorney's Office will provide training to the board members on the Open Meeting Law and Ethics in Government.
FISCAL IMPACT: N/A
EXPLANATION OF IMPACT: N/A
FUNDING SOURCE: N/A
ACTION REQUESTED: None; Informational Only

Jeff Weed, Civil Deputy District Attorney, had a PowerPoint presentation as follows:

OPEN MEETING LAW

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/member board
  - Quorum = 3 members

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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.

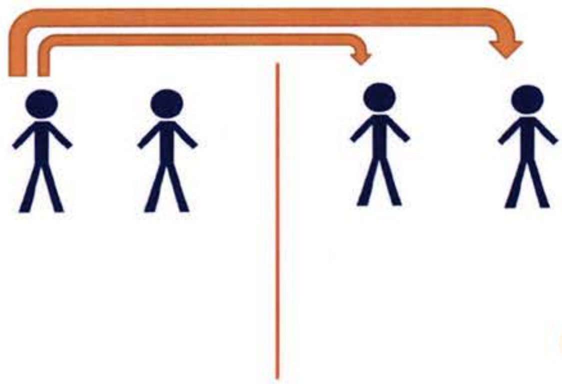
Social gatherings and conferences

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

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

Notice Requirements

- Posted three working days prior to the meeting, not including the day of the meeting, by 9:00 am.
  - If Thursday, must post by Monday at 9:00 a.m.
- 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 first offense, $1,000 for second offense, and $2,500 for each subsequent 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: 1) Once before any item on which action may be taken are heard, and once after all other business (before adjournment of the meeting) OR 2) 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 Continued

- 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 body must allow the general public to comment on any matter that is not specifically included on the agenda as an action item at some time before adjournment of the meeting

- 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 commitment in a private capacity are at issue

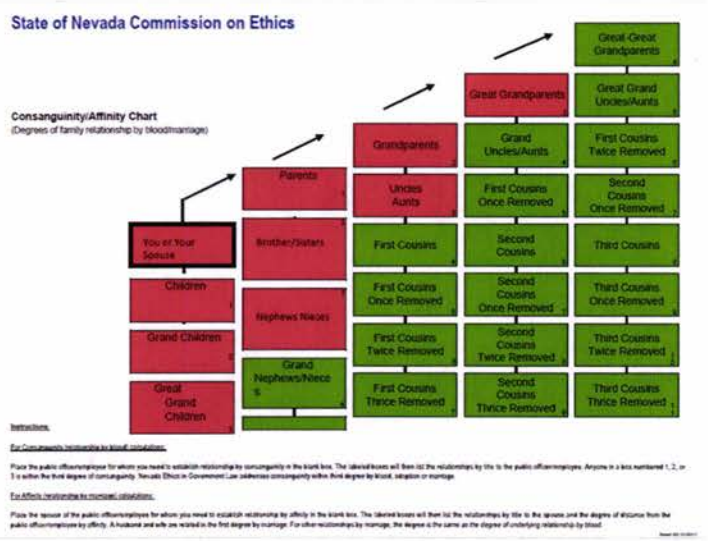
If the above is true, then...

ETHICS FOR NEVADA OFFICIALS

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

"COMMITMENT IN PRIVATE CAPACITY"

- Commitment to a person:
  - In your household
  - Family/Relatives: 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 substantially similar relationship



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.

Other Ethical Rules

- Any public officer or public employee with questions regarding his or her own past, present or future conduct related to the Ethics in Government Law may request a confidential advisory opinion from the Nevada Commission on Ethics. Consideration of these advisory opinions has been statutorily exempted from Nevada's Open Meeting Law

Other Ethical Rules

- 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 but there was none.

This item was presented for training purposes only and no action was taken.

C- Presentation and discussion of the Churchill market update and the valuation of personal property conducted by the Churchill County Assessor.

Denise Mondhink-Felton, Assessor, and her staff will provide an update on the Churchill market for discussion and the valuation of personal property in Nevada.

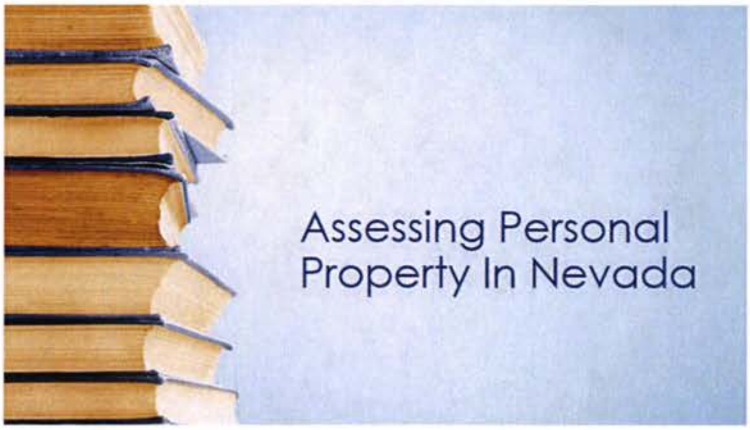
FISCAL IMPACT: N/A

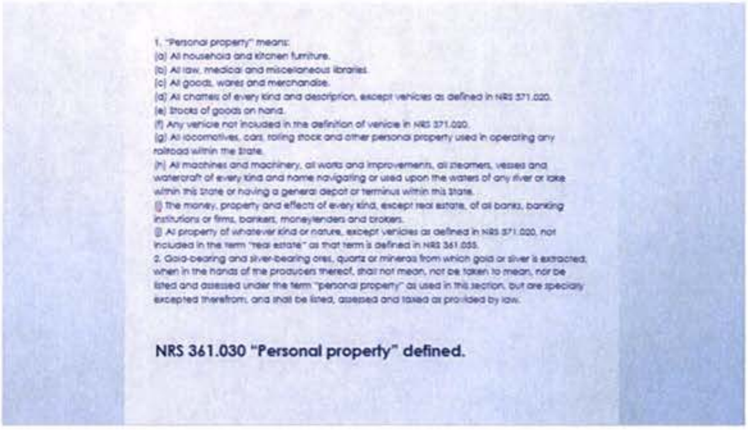
EXPLANATION OF IMPACT: N/A

FUNDING SOURCE: N/A

ACTION REQUESTED: None; Informational Only

Denise Mondhink-Felton, Assessor, had a PowerPoint presentation as follows:





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NRS 361.265

1. **To enable the county assessor to make assessments,** he or she **shall demand from each natural person or firm,** and from the president, cashier, treasurer or managing agent of each corporation, association or company, including all banking institutions, associations or firms within the county, **a written statement, signed under penalty of perjury, on forms and in the format prescribed by the county assessor of all the personal property within the county, owned, claimed, possessed, controlled or managed by those persons,** firms, corporations, associations or companies. The signature required by this subsection may include an electronic signature as defined in NRS 719.100.

How Personal Property is Declared

In July declarations are sent to those who file a paper form, and a notice is sent to those who file online.

NRS 361.265

2. **The statement must include:**

(a) **A description of the location of any taxable personal property** that is owned, claimed, possessed, controlled or managed by the natural person, firm, corporation, association or company, but stored, maintained or otherwise placed at a location other than the principal residence of the natural person or principal place of business of the firm, corporation, association or company;

(b) **The cost of acquisition of <u>each</u> item** of taxable personal property including the cost of any improvements of the personal property, such as additions to or renovations of the property other than routine maintenance or repairs, **and the year in which <u>each</u> item of taxable personal property was acquired;**

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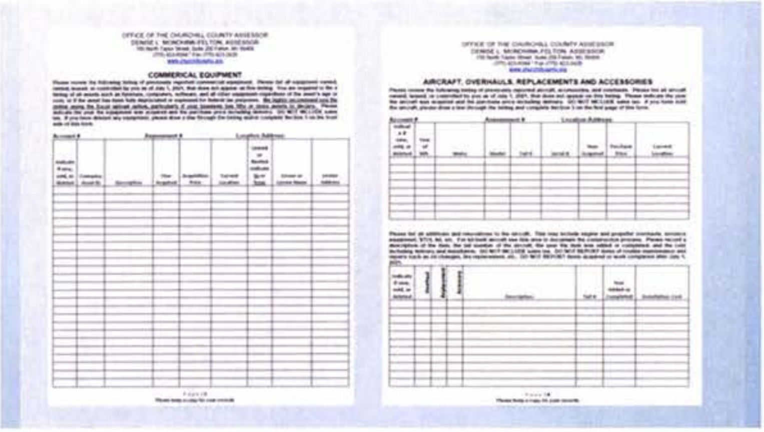
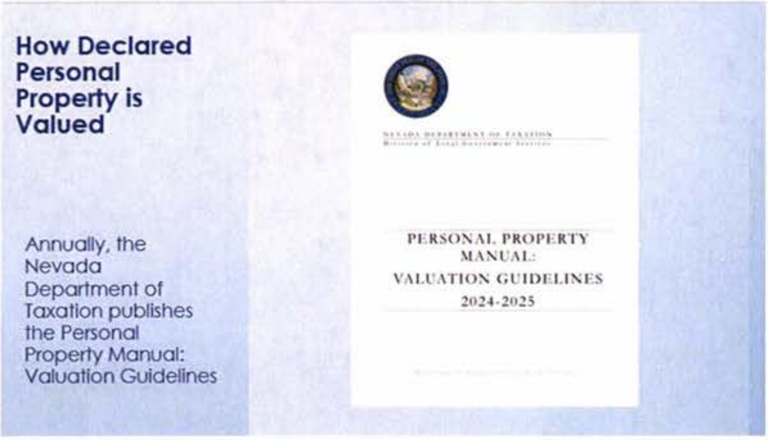
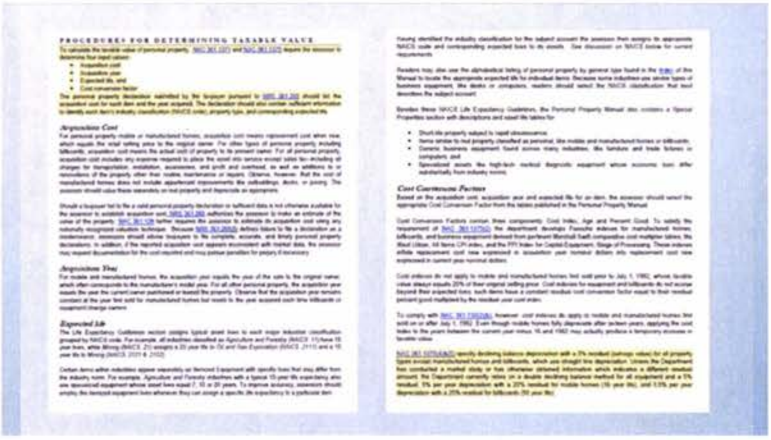

COMMERICAL EQUIPMENT
AIRCRAFT, OVERHAULS, REPLACEMENTS AND ACCESSORIES


How Declared Personal Property is Valued
Annually, the Nevada Department of Taxation publishes the Personal Property Manual: Valuation Guidelines
NEVADA DEPARTMENT OF TAXATION
PERSONAL PROPERTY MANUAL:
VALUATION GUIDELINES
2024-2025


PROCEDURES FOR DETERMINING TAXABLE VALUE
Acquisition Cost
Acquisition Year
Expected Life
Cost Conversion Factors

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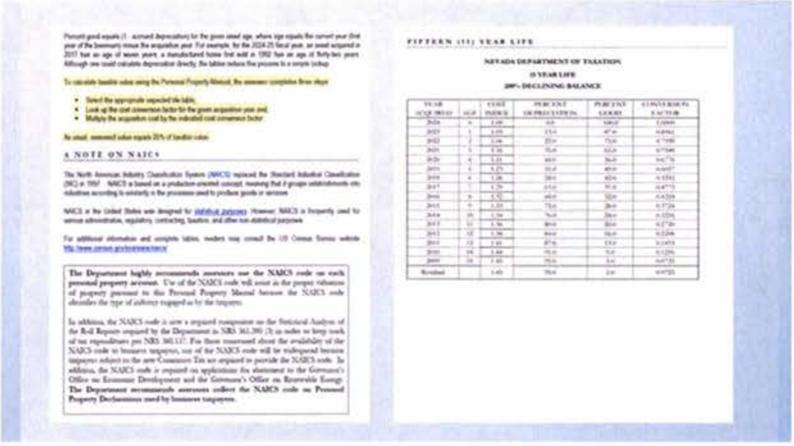
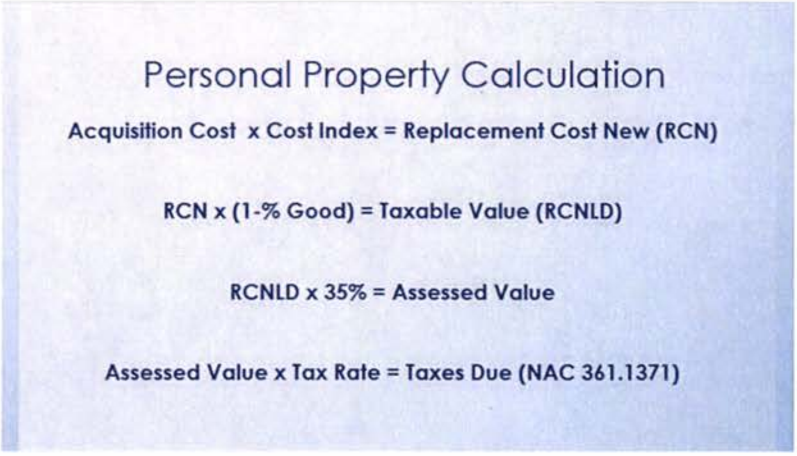
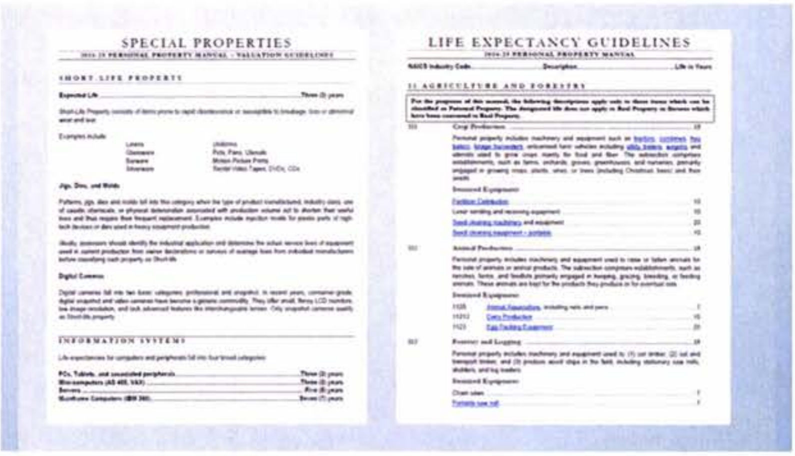

A NOTE ON NAICS
FIFTEEN (15) YEAR LIFE
NEVADA DEPARTMENT OF TAXATION


Personal Property Calculation
Acquisition Cost x Cost Index = Replacement Cost New (RCN)
RCN x (1-% Good) = Taxable Value (RCNLD)
RCNLD x 35% = Assessed Value
Assessed Value x Tax Rate = Taxes Due (NAC 361.1371)


SPECIAL PROPERTIES
LIFE EXPECTANCY GUIDELINES

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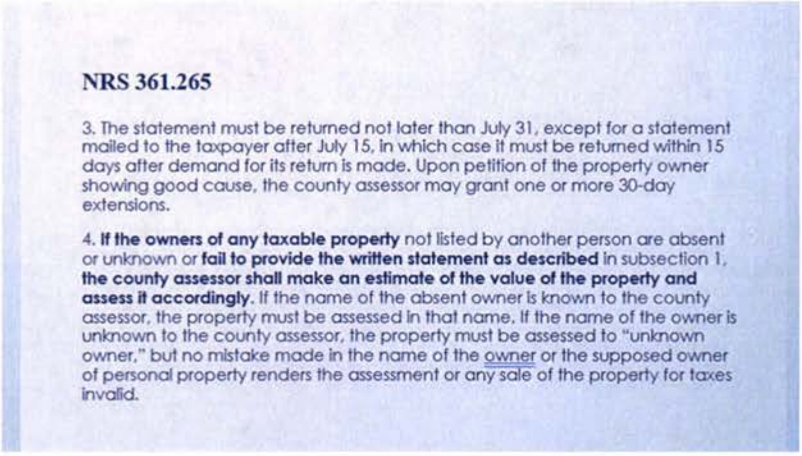
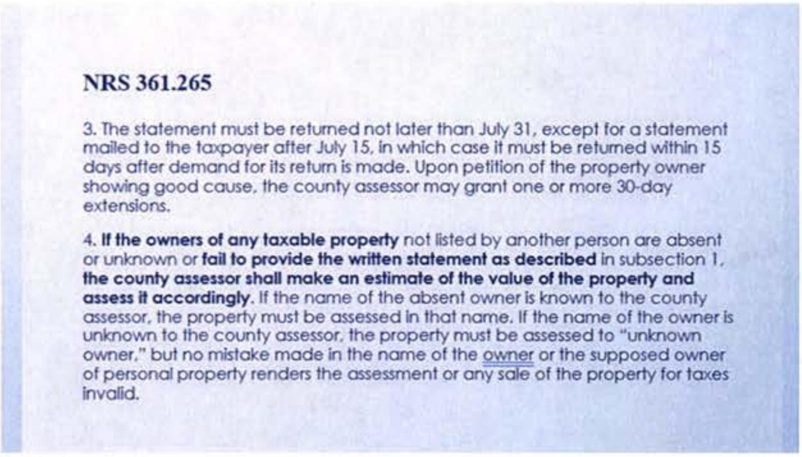

NRS 361.265
3. The statement must be returned not later than July 31, except for a statement mailed to the taxpayer after July 15, in which case it must be returned within 15 days after demand for its return is made. Upon petition of the property owner showing good cause, the county assessor may grant one or more 30-day extensions.
4. If the owners of any taxable property not listed by another person are absent or unknown or fail to provide the written statement as described in subsection 1, the county assessor shall make an estimate of the value of the property and assess it accordingly. If the name of the absent owner is known to the county assessor, the property must be assessed in that name. If the name of the owner is unknown to the county assessor, the property must be assessed to "unknown owner," but no mistake made in the name of the owner or the supposed owner of personal property renders the assessment or any sale of the property for taxes invalid.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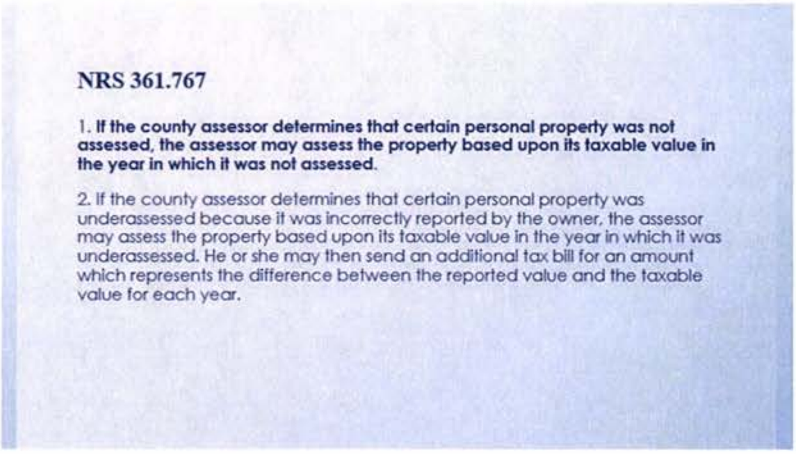
NRS 361.767
1. If the county assessor determines that certain personal property was not assessed, the assessor may assess the property based upon its taxable value in the year in which it was not assessed.
2. If the county assessor determines that certain personal property was underassessed because it was incorrectly reported by the owner, the assessor may assess the property based upon its taxable value in the year in which it was underassessed. He or she may then send an additional tax bill for an amount which represents the difference between the reported value and the taxable value for each year.

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NRS 361.767

3. The assessments provided for in subsections 1 and 2 may be made at any time within 3 years after the end of the fiscal year in which the taxes would have been due. The tax bill must specify the fiscal year for which the tax is due and the applicable rate and whether it is for property which was not assessed or for property which was underassessed.

4. **If property is not assessed or is underassessed because the owner submitted an incorrect written statement or failed to submit a written statement required pursuant to subsection 1 of NRS 361.265, there must be added to the taxes due a penalty in the amount of 20 percent of the tax for each year the property was not assessed or was underassessed.** The county assessor may waive this penalty if he or she finds extenuating circumstances sufficient to justify the waiver.

Possessory Interest

NRS 361.227(3)

The taxable value of a leasehold interest, **possessory interest**, beneficial interest or beneficial use for the purpose of NRS 361.157 or 361.159 **must be determined in the same manner as the taxable value of the property would otherwise be** determined **if the lessee or user of the property was the owner** of the property and it was not exempt from taxation.

NRS 361.157
Exempt real estate subject to taxation if used as residence or in business conducted for profit

1. When any **real estate** or portion of real estate which for any reason is exempt from taxation is leased, loaned or otherwise made available to and used by a natural person, association, partnership or corporation in connection with a business conducted for profit or as a residence, or both, the leasehold interest, possessory interest, beneficial interest or beneficial use of the lessee or user of the property is subject to taxation to the extent the:

(a) Portion of the property leased or used; and

(b) Percentage of time during the fiscal year that the property is leased by the lessee or used by the user, in accordance with NRS 361.2275, can be segregated and identified. The taxable value of the interest or use must be determined in the manner provided in subsection 3 of NRS 361.227 and in accordance with NRS 361.2275.

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NRS 361.159
Exempt personal property subject to taxation if used as residence or in business conducted for profit

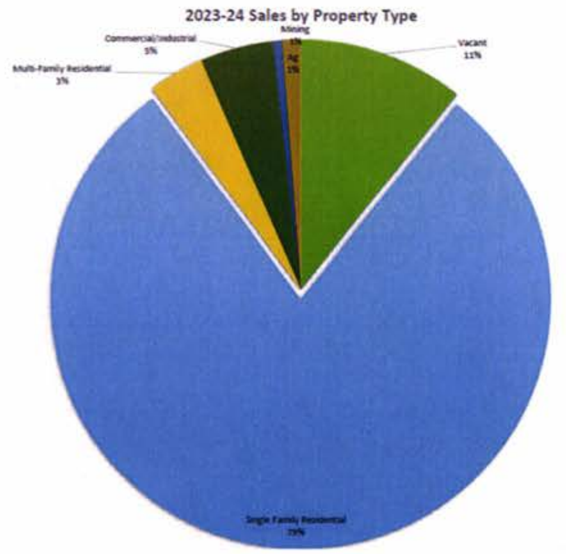
1. Except as otherwise provided in subsection 3, when **personal property**, or a portion of personal property, which for any reason is exempt from taxation is leased, loaned or otherwise made available to and used by a natural person, association or corporation in connection with a business conducted for profit, the leasehold interest, possessory interest, beneficial interest or beneficial use of any such lessee or user of the property is subject to taxation to the extent the:

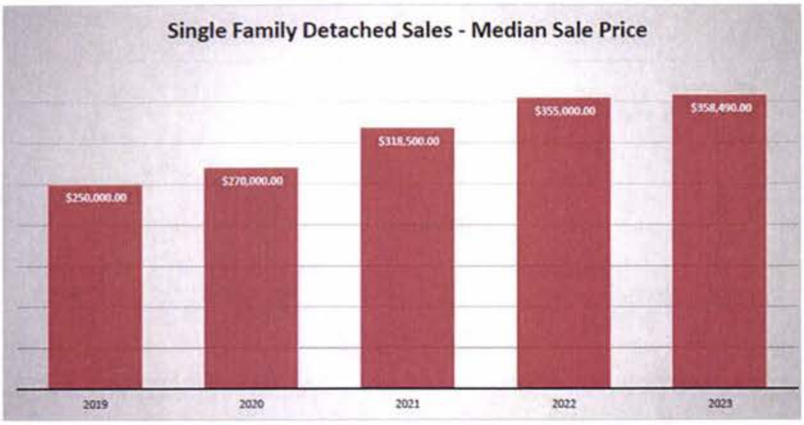
(a) Portion of the property leased or used; and

(b) Percentage of time during the fiscal year that the property is leased to the lessee or used by the user, in accordance with NRS 361.2275, can be segregated and identified. The taxable value of the interest or use must be determined in the manner provided in subsection 3 of NRS 361.227 and in accordance with NRS 361.2275.

Any Questions?

Leslie Notestine, Chief Deputy Assessor, had the following market update:





Churchill County Single Family Detached Housing Sales

	2019	2020	2021	2022	2023		
Low Sale Price	$ 50,000.00	$ 80,000.00	$ 47,500.00	$ 110,000.00	$ 115,000.00		
High Sale Price	$ 610,000.00	$ 642,000.00	$ 875,000.00	$ 820,000.00	$ 870,000.00		
Median Price	$ 250,000.00	$ 270,000.00	$ 318,500.00	$ 355,000.00	$ 358,490.00		
Average Price	$ 255,621.53	$ 286,057.83	$ 334,510.79	$ 360,465.37	$ 368,220.79		
Percent Change		8%	18%	11%	1%	10%	Avg/year
	2019			2023			
Housing Sales	Units Sold	Percent of Total	Cumulative Percent	Units Sold	Percent of Total	Cumulative Percent	
<$100,000	8	2.2%	2.2%	0	0.00%	0.00%	
$100K-150K	22	5.9%	8.1%	1	0.34%	0.34%	
$150k-200K	68	18.3%	26.4%	2	0.68%	1.01%	
$200K-250K	86	23.2%	49.6%	15	5.07%	6.08%	
$250K-$300K	104	28.0%	77.6%	36	12.16%	18.24%	
$300k-$350K	38	10.2%	87.9%	74	25.00%	43.24%	
$350K-$400K	23	6.2%	94.1%	95	32.09%	75.34%	
$400K+	22	5.9%	100.0%	73	24.66%	100.00%	
Total Sales	371	100.0%		296	100.00%		
Source: Churchill County Assessor's Office							

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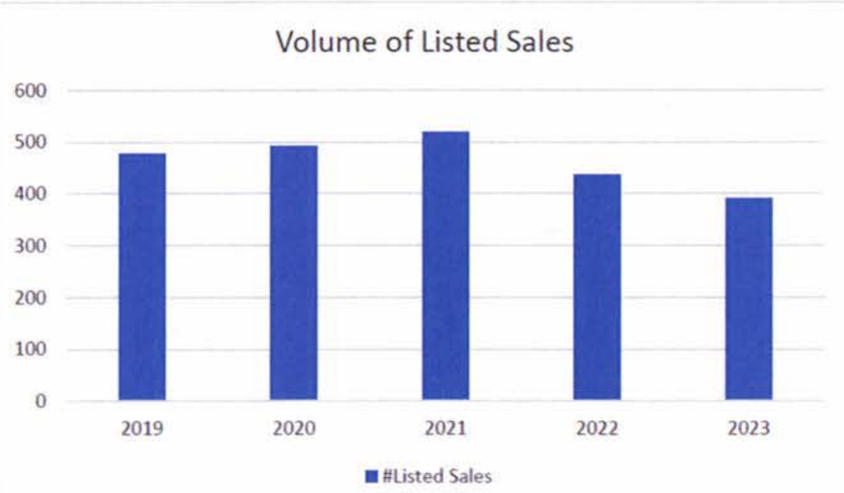

	2019	2020	2021	2022	2023
AvgPriceDif	-2.01%	-1.40%	2.42%	0.67%	1.70%

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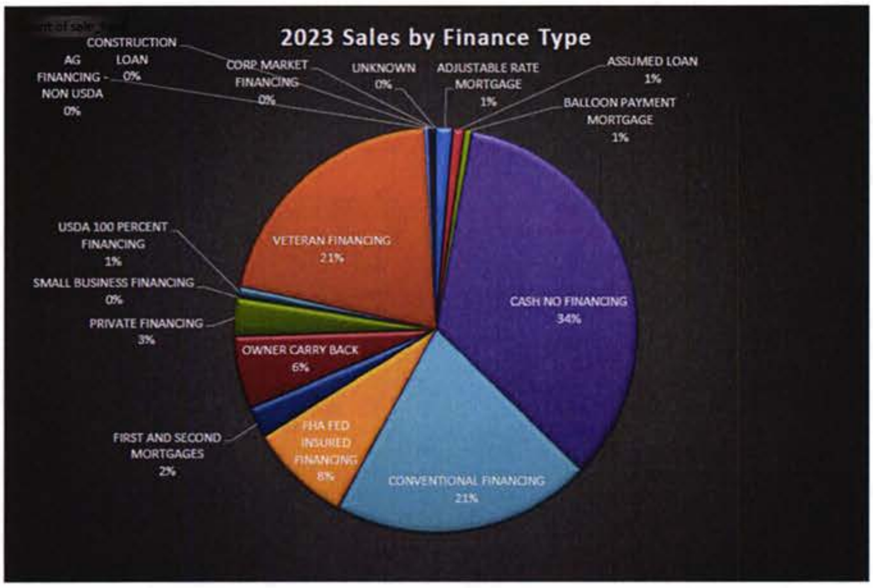

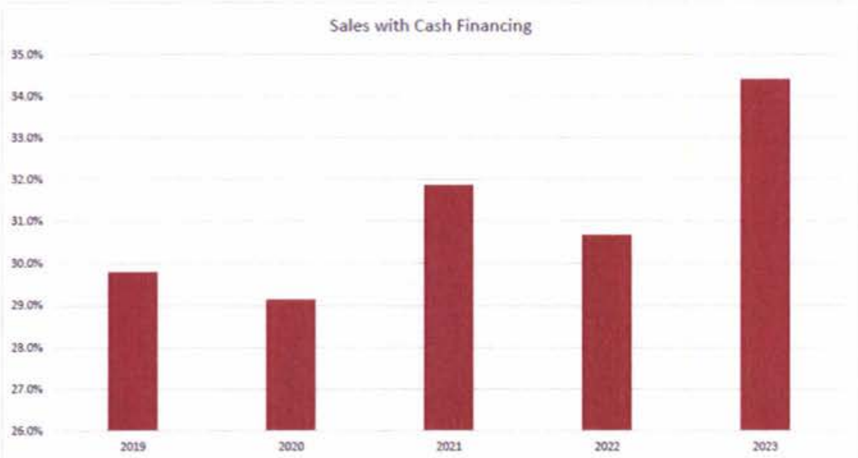

Chairman Getto asked if there was any public comment but there was none.

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. He reminded the board that the hearings will be held on February 27th at 10:00 AM in the Chambers.

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Adjournment:

The meeting was adjourned at 3:15 PM.

APPROVED: ______________________
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

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Pamela D. Moore, Deputy Clerk to the Board