

**CARSON CITY BOARD OF EQUALIZATION**  
**Minutes of the January 18, 2011 Meeting**  
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A regular meeting of the Carson City Board of Equalization was scheduled for 10:00 a.m. on Tuesday, January 18, 2011 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

<b>PRESENT:</b>	Chairperson Heidi McFadden	<b>STAFF:</b>	Dave Dawley, Assessor
	Member Ron Allen		Alan Glover, Clerk-Recorder
	Member Jed Block		Randall Munn, Chief Deputy District Attorney
	Member Jill Rasner		Steve Walker, Chief Property Appraiser
	Member Gary Schulz		Tim Clark, Property Appraiser
			Don Coon, Property Appraiser
			Tamar Warren, Recording Secretary

**NOTE:** A recording of these proceedings, the board's agenda materials, and any written comments or documentation provided to the recording secretary during the meeting are public record. These materials are on file in the Clerk-Recorder's Office, and available for review during regular business hours.

- A. CALL TO ORDER AND DETERMINATION OF QUORUM** (10:04:01) – Chairperson Mc Fadden called the meeting to order at 10:04 a.m. Roll was called and a quorum was present.
- B. ANNUAL SWEARING IN OF BOARD MEMBERS** (10:05:15) – Mr. Glover administered the oath of office to the new board members, McFadden, Rasner, and Schulz.
- C. MODIFICATION OF AGENDA** (10:06:43) – None.
- D. PUBLIC COMMENTS** (10:06:52) – None.

Mr. Dawley thanked the Board members for volunteering their time to serve on the County Board of Equalization. He also reminded them that three appeals were scheduled for the following week.

**E. PRESENTATION BY STATE DEPARTMENT OF TAXATION REGARDING 2011 BOARD OF EQUALIZATION PROCEDURES** (10:07:40) – Chairperson McFadden introduced the item. Terry Rubald, Chief, Division of Assessment Standards, Nevada Department of Taxation, gave a PowerPoint overview, incorporated into the record, of the duties of the County Board of Equalization and how it related to the State Board. She also reference a booklet titled Nevada Property Tax: Elements and Applications, which is incorporated into the record. Ms. Rubald also addressed a Nevada State Board of Equalization decision letter addressing an equalization problem, also incorporated into the record. In response to a question, Ms. Rubals Explained that the Marshall and Swift manual referenced, a resource for getting property appraisal, replacement and/or building cost information, would be the one published in October 2009.

**F. CARSON CITY BOARD OF EQUALIZATION MEMBER ORIENTATION** (10:48:5) – Mr. Dawley introduced Mr. Munn, Mr. Walker, Mr. Clark, and Mr. Coon. He also stated that his staff would be conducting the orientation. Mr. Munn began by explaining the open meeting law. He clarified it as “doing the public's business in public”. He requested that the Board to refrain from deliberations, from meeting in groups to discuss the business of the Board, and from serial communications. Mr. Munn also addressed other aspects of the open meeting law such as the presence of a quorum, social functions, conferring with council, majority votes, etc. In response to a question, Mr. Munn stated that the Attorney General had a certain period of time to act either on their own initiative, or pursuant to a complaint.

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(11:30:56) – Mr. Dawley thanked Mr. Munn. He added that there were other issues to address with the Board. He clarified that with each new appeal, the Assessor’s Office would explain the current applicable Nevada Revised Statutes and Administrative Codes. He encouraged members to call his office should they have any questions.

**G. DISCUSSION AND POSSIBLE ACTION REGARDING NEXT MEETING DATE** (11:31:40) – Mr. Dawley reminded the Board that at the next meeting, they would address four office corrections and three appeals.

**H. ACTION ON ADJOURNMENT** (11:32:25) – **Member Block moved to adjourn. The motion was seconded by Member Schulz. Motion Carried 5-0.**

The Minutes of the January 18, 2011 Carson City Board of Equalization Meeting are respectfully submitted this 17<sup>th</sup> day of February, 2011.

ALAN GLOVER, Clerk - Recorder

By: \_\_\_\_\_  
Tamar Warren, Deputy Clerk/Recording Secretary