CARSON CITY BOARD OF EQUALIZATION Minutes of the January 17, 2006 Meeting Page 1

A regular meeting of the Carson City Board of Equalization was scheduled for 10:00 a.m. on Tuesday, January 17, 2006 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

- **PRESENT:** Chairperson Mary Keating Vice Chairperson Roy Semmens Ron Allen William Lewis Mary Sanada
- STAFF: Dave Dawley, Assessor Alan Glover, Clerk-Recorder Steve Walker, Property Appraiser Heather Mandel, Property Appraiser Kimberly Adams, Property Appraiser Technician Michael Suglia, Senior Deputy District Attorney Kathleen King, Recording Secretary

NOTE: A recording of these proceedings is available for review in the Clerk-Recorder's Office during regular business hours.

A. CALL TO ORDER AND DETERMINATION OF QUORUM (10:02:58) - Mr. Glover called the meeting to order at 10:02 a.m. Roll was called; a quorum was present.

B. ANNUAL SWEARING IN OF BOARD MEMBERS (10:03:18) - Mr. Glover administered the Oath of Office to the board members.

C. DISCUSSION AND ACTION TO SELECT CHAIRPERSON AND VICE CHAIRPERSON (10:04:46) - Mr. Glover called for nominations. Member Semmens nominated Mary Keating as chair. Member Allen seconded the nomination. Mr. Glover called for additional nominations. Member Keating nominated Roy Semmens as vice chair. Member Allen seconded the nomination. Mr. Glover called for additional nomination.

D. BOARD OF EQUALIZATION MEMBER ORIENTATION (10:05:54) - Mr. Dawley introduced Member Sanada and, at his request, she provided background information on her work experience and her residence in Carson City. At Mr. Dawley's request, Member Lewis provided background information on his residence in Carson City and his work experience.

Mr. Walker welcomed the board members. He provided an overview of the assessment and appeals processes as outlined in written documentation distributed to the board members and staff prior to the start of the meeting. He noted the burden of proof to change a property valuation is the responsibility of the petitioner. He read into the record pertinent language from a document entitled "Information and Instructions for Taxpayers and Boards of Equalization" provided by the State Board of Equalization. He advised there would be one office correction and three petitions for review by the board at the January 24th meeting. In response to a question, Mr. Dawley provided a status report on the Carson-Tahoe Hospital

CARSON CITY BOARD OF EQUALIZATION Minutes of the January 17, 2006 Meeting Page 2

case. He explained the effect of AB 489 which was approved during the last legislative session. Mr. Suglia provided an overview of the Nevada Open Meeting Law. He discussed the importance of having a factual basis for any board actions. He responded to specific Open Meeting Law questions.

E. DISCUSSION AND POSSIBLE ACTION ON ASSESSOR'S RECOMMENDED CORRECTIONS TO THE CARSON CITY TAX ROLL (10:20:45) - Mr. Dawley acknowledged this item would be deferred to the January 24th meeting.

F. PUBLIC COMMENTS (10:20:56) - Mr. Dawley thanked the board members for their service.

G. DISCUSSION AND POSSIBLE ACTION REGARDING NEXT MEETING DATE (10:21:24) - Discussion took place regarding the tentative agenda for the January 24th meeting. Member Sanada advised she would be unable to attend.

H. ACTION ON ADJOURNMENT (10:23:00) - Member Allen moved to adjourn the meeting at 10:23 a.m. Vice Chairperson Semmens seconded the motion. Motion carried 5-0.

The Minutes of the January 17, 2006 Carson City Board of Equalization meeting are so approved this 31st day of January, 2006.

MARY KEATING, Chair