

Minutes of the Meeting
STATE BOARD OF EQUALIZATION
March 26, 2018
10:00 am

The meeting was held at the Legislative Counsel Bureau, Room 2134, 401 South Carson Street, Carson City, Nevada.

STATE BOARD MEMBERS PRESENT:

Dennis Meservy, Chairman
Benjamin Johnson
Robert Schiffmacher
Al Plank (Telephonically)
Glenn Trowbridge (Telephonically)

MEMBERS OF THE PUBLIC PRESENT:

Denise L. Mondhink-Felton, Churchill
County Assessor
Cori Burke, Washoe County
Rigo Lopez, Washoe County
Michael Clark, Washoe County

COUNSEL TO THE BOARD

Michelle Briggs, Senior Deputy, Attorney General's Office

DEPT. OF TAXATION STAFF PRESENT

Jeffrey Mitchell, Deputy Director
Christina Griffith, Program Officer
Denesa Johnston, Program Officer
Chali Spurlock, Administrative Assistant
Chuck Bailey, Department of Taxation
James Fogelberg, Department of Taxation

Action on March 26, 2018

Agenda Item A:

The Chairman introduced himself and Board Members Ben Johnson, Keith Harper, Robert Schiffmacher, Glenn Trowbridge and Al Plank. Michelle Briggs was introduced as the Deputy Attorney General. Jeffrey Mitchell, Deputy Director of the Department of Taxation introduced himself, Christina Griffith, Denesa Johnston and Chali Spurlock.

Agenda Item B:

The Chairman asked for Public Comment. There was none.

Agenda Item C:

For Possible Action: Review of Petition from Churchill County Board of Equalization for Approval to Adopt more Detailed Rules of Procedure pursuant to NAC 361.622.

Joe Sanford appeared on behalf of the District Attorney's Office in Churchill County and Denise Mondhink-Felton appeared on behalf of the Churchill County Assessor's Office. All Board Members voted to approve to the petition for Churchill County Board of Equalization hearing rules of procedure.

Agenda Item D:

Presentation by Department of Taxation staff

1. General Overview

a. Property Tax Timeline, Hearing Guidelines

Mr. Mitchell discussed the hearing guidelines, procedure and various appeal forms included in the hearing packet.

b. 2016-2017 Statistical Analysis of the Roll

Jim Fogelberg, Coordinator of Assessment Standards with the Department of Taxation explained the Statistical Analysis. He explained the population growth rate for the state, classifications for each type of assessed property and the tax cap factors.

c. 2017-2018 Ratio Study

Chuck Bailey went over the ratio study for 2016-2017, which included Carson City, Churchill, Elko, Lander, Pershing and White Pine County. He explained that the assessed values should be at 35 percent with a margin of error between 32 and 36 percent. All properties studied the median ratios for all of the property classes were satisfactory.

d. 2018-2019 Agricultural Bulletin and 2018-2019 Golf Tables

Mr. Bailey explained the income approach method used for setting land values for properties that qualify as agricultural. He added that the Department maintains a list of the agricultural producers and every year, the Department sends out surveys to the producers that we maintain on the list.

e. 2018-2019 Rural Building Manual

Mr. Bailey explained the contents of the Manual and that it is an assessment tool used to standardize and streamline improvement valuations for the rural properties.

f. 2018-2019 Personal Property Manual

Mr. Bailey explained the updates to the Personal Property Manual were PAGE 25

g. 2018-2019 Improvement Factor

Mr. Bailey explained the Improvement Factor is based on the change in what are basically year-over-year costs, as reported by the Marshall & Swift cost service. For the 2018-19 tax cycle, the Department recommended that a statewide factor of 1.02 be applied to non-reappraised improvements.

Agenda Item E:

For Possible Action: Review of tax rolls of the various counties; review of valuation methods used by county assessors; consideration of possible equalization action for 2017-18 unsecured tax roll and 2018-19 secured tax roll pursuant to NRS 361.395 and NAC 361.659.

Mr. Mitchell explained the counties requirements. He added that it is difficult, by review of the tax rolls themselves, to determine if there's any equalization action to take place and that's part of the presentation of the different materials that are out there because those are resources.

Agenda Item F:

Briefing to and from the Board and the Secretary and Staff.

For Possible Action: Proposed Hearing Schedules and Docket Management.

Mr. Mitchell discussed the case load and the amount of cases that can be heard in a day. He proposed available dates to the Board Members. After discussion with the Board Members, dates were decided.

Agenda Item G:

For Possible Action: Review and Approval of Minutes:

- August 28-29, 2017
- September 18, 2017
- October 17, 2017

Mr. Schiffmacher motioned to approve the minutes for August 28-29, 2017, September 18, 2017 and October 17, 2017. Mr. Johnson seconded the motion. Mr. Trowbridge abstained. The remaining Board Members voted to approve the Minutes as submitted.

Agenda Item D 2:

Training from the Senior Deputy Attorney General.

Michele Briggs, Senior Deputy, Attorney General's Office gave a presentation training about ethics in government law.

Agenda Item H:

State Board of Equalization Comments (see Note 3)

Mr. Johnson asked Mr. Mitchell to state his title. Mr. Mitchell replied that he is currently the Deputy Director of Local Government Services. Mr. Trowbridge shared that he appreciated being a participant in the Board of Equalization at the State level.

Minutes Approved July 30, 2018

Agenda Item I:

Public Comment (See note 3):
There were no comments.

Agenda Item J:

Adjournment

The proceedings were adjourned at 11:33 a.m. on March 26, 2018.