

STOREY COUNTY, NEVADA
COUNTY BOARD OF EQUALIZATION HEARING
DISTRICT COURTROOM
26 South B Street
Virginia City, Nevada

AGENDA

Wednesday, January 17, 2024
2:30 P.M.

This meeting will be held in person and the public is welcome to attend.

Marshall McBride, Chair
Scott Jolcover, Vice Chair
Jay Carmona, Member

Anne Langer, District Attorney
Jim Hindle, Clerk & Treasurer
Jana Seddon, Assessor

1. CALL TO ORDER AT 2:30 P.M.

2. PLEDGE OF ALLEGIANCE

3. DISCUSSION/ FOR POSSIBLE ACTION:

APPOINTMENT OF THE BOARD OF CHAIRMAN AND VICE-CHAIRMAN

4. DISCUSSION/FOR POSSIBLE ACTION:

APPROVAL OF AGENDA FOR JANUARY 17, 2024

5. DISCUSSION/FOR POSSIBLE ACTION:

APPROVAL OF MINUTES FOR FEBRUARY 22, 2023, MEETING

6. DISCUSSION/FOR POSSIBLE ACTION:

CONSIDERATION AND POSSIBLE APPROVAL OF BOARD POLICY REGARDING
UNLICENSED APPRAISERS.

7. FOR DISCUSSION ONLY:

MARKET TRENDS AT THE TAHOE RENO INDUSTRIAL CENTER PRESENTATION BY
COUNTY ASSESSOR STAFF.

8. DISCUSSION/FOR POSSIBLE ACTION:

CONFIRM AND SET FEBRUARY 21 AND 22, 2024, FOR THE NEXT BOARD OF EQUALIZATION MEETING AT WHICH FILED APPEALS WILL BE CONSIDERED AS WELL AS ANY OTHER MATTERS PERTAINING TO RESPONSIBILITIES OF THE BOARD.

9. COUNTY BOARD OF EQUALIZATION COMMENTS

10. PUBLIC COMMENT

11. ADJOURNMENT

NOTICE:

- Anyone interested may request personal notice of the meetings.
- Agenda items must be received in writing by 12:00 noon on the Monday of the week preceding the regular meeting. For information call (775) 847-0969.
- Items may not necessarily be heard in the order that they appear.
- Public Comment will be allowed at the end of each meeting (this comment should be limited to matters not on the agenda). Public Comment will also be allowed during each item upon which action will be taken on the agenda (this comment should be limited to the item on the agenda). Time limits on Public Comment will be at the discretion of the Chairman of the Board. Please limit your comments to three minutes.
- Storey County recognizes the needs and civil rights of all persons regardless of race, color, religion, gender, disability, family status, or nation origin.
- In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies:

The USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English. To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

- (1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;
- (2) fax: (202) 690-7442; or
- (3) email: program.intake@usda.gov.

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Notice to persons with disabilities: Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the Commissioners' Office in writing at PO Box 176, Virginia City, Nevada 89440.

CERTIFICATION OF POSTING

I, Jim Hindle, Clerk to the Board of Equalization, do hereby certify that I posted, or caused to be posted, a copy of this agenda at the following locations on or before February 10, 2023; Storey County Courthouse located at 26 S B St, Virginia City, NV, the Virginia City Fire Department located at 145 N C St, Virginia City, NV, the Virginia Highlands Fire Department located at 2610 Cartwright Rd, VC Highlands, NV and Lockwood Fire Department located at 431 Canyon Way, Lockwood, NV. This agenda was also posted to the Nevada State website at <https://notice.nv.gov/> and to the Storey County website at <https://www.storeycounty.org/agendacenter>.

By  _____
Jim Hindle, Clerk & Treasurer

Agenda Item #5
Minutes from the February 22, 2023 Meeting



STOREY COUNTY BOARD OF EQUALIZATION MEETING

2/22/2023 10:00 AM
26 SOUTH B STREET, VIRGINIA CITY, NV

MEETING MINUTES

JAY CARMONA
MEMBER

SCOTT JOLCOVER
VICE CHAIR

MARSHALL MCBRIDE
CHAIR

ANNE LANGER
DISTRICT ATTORNEY

JANA SEDDON
ASSESSOR

JIM HINDLE
CLERK & TREASURER

1. CALL TO ORDER 10:00 AM

Meeting called to order at 10 a.m.

2. PLEDGE OF ALLEGIANCE

3. DISCUSSION/ FOR POSSIBLE ACTION:

APPOINTMENT BY THE BOARD OF CHAIRMAN AND VICE-CHAIRMAN

Chairman Marshall McBride opened nomination for chairman.

Jay Carmona moved that the chairman, Marshall McBride, and vice-chairman, Scott Jolcover, be renominated. Mr. Jolcover seconded the motion.

Public Comment: None

Vote: Motion passed unanimously.

4. DISCUSSION/ FOR POSSIBLE ACTION:

APPROVAL OF AGENDA FOR FEBRUARY 22, 2023.

Public Comment: None

Mr. Jolcover moved to approve the agenda; Mr. Carmona seconded.

Vote: Motion passed unanimously.

5. DISCUSSION/ FOR POSSIBLE ACTION:

APPROVAL OF MINUTES FOR FEBRUARY 22,2022

Public Comment: None

Mr. Jolcover moved to approve the minutes for Feb. 22, 2022; Mr. Carmona seconded.

Vote: Motion passed unanimously

6. DISCUSSTON/FOR POSSIBLE ACTTON:

Assessor Role Changes

Ms. Seddon said there were no role changes, and Ms. Langer said no motion was necessary.

7. BRIEFING BY DISTRICT ATTORNEY ON THE COUNTY BOARD OF EQUALIZATION PROCEDURES

Ms. Langer said this was not necessary as there were no petitioners.

8. SWEAR IN PETITIONERS AND MEMBERS OF THE ASSESSORS STAFF

Clerk-Treasurer Jim Hindle swore in Ms. Seddon.

9. DISCUSSION/FOR POSSIBLE ACTION:

a. Petitions Withdrawn by the Appellant

Hearing No.	Petitioner	Assessor Parcel No.
2023-02	CP Lockwood LLC	004-121-40

Ms. Seddon said the withdrawal form was provided prior to the agenda, so the petition is void.

Hearing No.	Petitioner	Assessor Parcel No.
2023-01	Greeley Development Corp	005-11-60

Ms. Seddon said the withdrawal form was received this morning, so the petition is void.

Public Comment: None

Ms. Seddon said the same company appealed to the state and lost, because the representative, Pivotal Tax Solutions, were not certified appraisers, and the state rejected the appeal and warned the company that it was a gross misdemeanor to value property when you are not a certified appraiser. As a result, the petition was withdrawn.

Mr. Jolcover moved to approve the withdrawals. Mr. Carmona seconded.

Vote: Motion carried unanimously.

10. COUNTY BOARD OF EQUALIZATION COMMENTS

None

11. PUBLIC COMMENT:

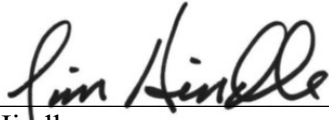
Mark Stafford suggested that an organizational meeting be held so that a policy could be adopted regarding non-licensed appraisers and that all appraisers filing petitions of appeal are required to be licensed.

Ms. Langer said it was something that could be investigated, and that the Board of Commissioners would have to look into it. She declined to give an opinion without investigation as she was speaking during Public Comment.

12. ADJOURNMENT:

Mr. McBride adjourned the meeting at 10:29 a.m.

Respectfully submitted,



Jim Hindle
Clerk-Treasurer

Item #6
PROPOSED BOARD POLICY REGARDING
UNLICENSED APPRAISERS

Proposed Policy of the Storey County Board of Equalization

Date: 1/5/2024

Prepared by: Storey County Assessor's Office

Background

Nevada Revised Statute (NRS) 645C provides for the licensing and certification of individuals acting as an appraiser in the State of Nevada. Pursuant to this chapter, the following statutes are pertinent to the proposed policy.

NRS 645C.030 "Appraisal" defined. "Appraisal" means an analysis, opinion or conclusion, whether written or oral, relating to the nature, quality, value or use of a specified interest in, or aspect of, identified real estate for or with the expectation of receiving compensation.

NRS 645C.040 "Appraiser" defined. "Appraiser" means a person who prepares or communicates an appraisal, but does not include anyone who merely relays an appraisal on behalf of the person who prepares it.

NRS 645C.260 Certificate, license, permit or registration card required; penalty; prosecution of violation.

1. *Any person who, in this State, engages in the business of, acts in the capacity of, advertises or assumes to act as:*

(a) An appraiser without first obtaining the appropriate certificate, license or permit pursuant to this chapter; or

*(b) An intern without first obtaining a registration card pursuant to this chapter,
> is guilty of a misdemeanor.*

2. *The Division may file a complaint in any court of competent jurisdiction for a violation of this section, and assist in presenting the law or facts at any hearing upon the complaint.*

3. *At the request of the Administrator, the Attorney General shall prosecute such a violation. Unless the violation is prosecuted by the Attorney General, the district attorney shall prosecute a violation which occurs in the district attorney's county.*

It is common for certain property owners to hire professional Tax Representatives to appear on their behalf before Boards of Equalization. Often those "Tax Reps" provide analyses containing their calculations of value based on a cost, income and/or sales comparison approaches to value. Citing the definition above, they have prepared an appraisal of real property. If they do not possess the appropriate license or certification, they have committed a misdemeanor in this State.

Because they are not licensed, they are not subject to the requirements of the Uniform Standards of Professional Appraisal Practice (USPAP). As such, they can act as an advocate for their client, accept contingent fees and create appraisal results that favor both themselves and their client. It is important to understand the difference between a licensed appraiser rendering an independent, unbiased third-party opinion, versus a client advocate accepting a contingent fee. Additionally, a licensed appraiser must complete both minimum and continuing education, pay licensing costs and meet other requirements. As a matter of fairness, those persons completing appraisals in Nevada who are not licensed should be compelled to meet the same requirements.

Nevada State Board of Equalization

In 1997 the Nevada State Board of Equalization adopted a policy regarding those who unlawfully act as an appraiser of real estate. That policy was codified as Nevada Administrative Code (NAC) 361.729. Generally, the code states that the State Board will inform any unlicensed person acting as an appraiser that it is unlawful to do so, and their conduct may be reported to the Real Estate Division. Multiple County Boards of Equalization have adopted the same or very similar policies.

Proposed Policy for Adoption by the Storey County Board of Equalization

Testimony before the Storey County Board of Equalization: Authority to testify; person who unlawfully acts as appraiser of real estate.

1. With the appropriate authorization required by chapter 361 of NRS, any person may testify before the County Board on behalf of a party.

2. If a person testifying before the County Board acts as an appraiser of real estate but has not obtained a certificate, license or permit required by chapter 645C of NRS, the County Board will, unless the circumstances of the case otherwise require, give the person's testimony the same weight given to the testimony of a person who is not an appraiser.

3. If a person specified in subsection 2 receives or expects to receive any form of compensation for an analysis, opinion or conclusion concerning the nature, quality, value or use of property which is before the County Board, the County Board will inform the person that:

(a) It is unlawful to act or assume to act as an appraiser of real estate in this State without first obtaining the appropriate certificate, license or permit pursuant to chapter 645C of NRS;

and

(b) The County Board may notify the Real Estate Division of the Department of Business and Industry of his or her conduct.

and

(c) The Real Estate Division of the Department of Business and Industry may impose a fine of not more than \$10,000 for each violation pursuant to chapter 645C of NRS.

4. Upon informing a person pursuant to subsection 3, the County Board may notify the Real Estate Division of the Department of Business and Industry of the conduct specified in that subsection.

Pertinent Nevada Revised Statutes and Regulations

NAC 361.622 Scope; practice and procedure; power of county boards to adopt additional requirements. ([NRS 361.340](#))

1. [NAC 361.622](#) to [361.645](#), inclusive, are the minimum requirements governing procedures before each county board of equalization and elected officers serving that board.

2. With the prior approval of the State Board of Equalization, each county board of equalization may:

(a) Require petitioners to attach additional information to the petition form; and

(b) Adopt more detailed rules of procedure.

3. The provisions of [NAC 361.682](#) to [361.753](#), inclusive, that govern the practice and procedure in contested cases before the State Board of Equalization shall, to the extent practicable, be deemed to apply to the practice and procedure in contested cases before a county board of equalization except that a petition filed with a county board:

(a) Must include a citation to each section of NRS that authorizes the county board to hear the appeal; and

(b) Is not required to include the name of the county board, the hearing or case number or the date the case was heard by the county board.

NAC 361.729 Testimony before State Board: Authority to testify; person who unlawfully acts as appraiser of real estate. ([NRS 361.375](#))

1. Any person may testify before the State Board on behalf of a party.

2. If a person testifying before the State Board represents to the State Board that he or she is an appraiser of real estate but has not obtained a certificate, license or permit required by [chapter 645C](#) of NRS, the State Board will, unless the circumstances of the case otherwise require, give the person's testimony the same weight given to the testimony of a person who is not an appraiser.

3. If a person specified in subsection 2 receives or expects to receive any form of compensation for an analysis, opinion or conclusion concerning the nature, quality, value or use of property the value of which is before the State Board, the State Board will inform the person that:

(a) It is unlawful to act or assume to act as an appraiser of real estate in this State without first obtaining the appropriate certificate, license or permit pursuant to [chapter 645C](#) of NRS; and

(b) The State Board may notify the Real Estate Division of the Department of Business and Industry of his or her conduct.

4. Upon informing a person pursuant to subsection 3, the State Board may notify the Real Estate Division of the Department of Business and Industry of the conduct specified in that subsection.

Item #7
MARKET TRENDS AT THE TAHOE RENO
INDUSTRIAL CENTER

*(Information will be presented and distributed
at the meeting)*