

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

WEDNESDAY

10:00 A.M.

JANUARY 15, 2026

PRESENT:

Daren McDonald, Chair
Eugenia Bonnenfant, Vice Chair
Erin Albright, Member
Robert Lissner, Member
Corinthia Yancey, Alternate Member

Janis Galassini, County Clerk
Cobi Burnett, Deputy District Attorney

ABSENT:

Savita Shukla, Member

The Board of Equalization convened at 10:03 a.m. in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Chair McDonald called the meeting to order, the Clerk called the roll, and the Board conducted the following business:

26-003E **AGENDA ITEM 4** Public Comment

There was no response to the call for public comment.

26-004E **AGENDA ITEM 5** Oath of Office: Clerk to administer oath of office to newly-appointed Board members. (Erin Albright, Robert Lissner, and Corinthia Yancey)

County Clerk Jan Galassini swore in Members Erin Albright, Robert Lissner, and Corinthia Yancey.

26-005E **AGENDA ITEM 6** Election of Vice-Chair: Possible election of a vice-chairman for the 2026 Washoe County Board of Equalization.

Chair McDonald nominated Member Bonnenfant for Vice Chair.

There was no response to the call for public comment.

On motion by Chair McDonald, seconded by Member Albright, which motion duly carried on a 5-0 vote, with Member Shukla absent, it was ordered that Member Bonnenfant be elected as the Vice Chair.

26-006E **AGENDA ITEM 7** Swearing In: County Clerk to Administer Oath to Appraisal Staff.

County Clerk Jan Galassini swore in all the Assessor's staff that was present.

ORIENTATION AND TRAINING:

26-007E **AGENDA ITEM 8A** Washoe County Assessor's Office presentation and overview of assessment process for the 2026/2027 fiscal year.

Assessor Chris Sarman conducted a PowerPoint presentation and reviewed slides with the following titles: Washoe County Assessor Chris Sarman State of the Assessor's Office & the Dynamics of Property Tax Revenue 8-26-25; Brief History; Stakeholders; Duty & Mission of Assessor's Office; Valuation Statistics – FY25; Revenue Statistics – FY25; Key Performance Metrics – FY25; Organizational Chart 63 FTE's (85 FTE's Prior to Recession!); Attachment A; Attachment B; Thank You.

Mr. Sarman indicated that January 15, 2026, was the appeal deadline for the Board of Equalization (BOE) petitions. He reported that there were approximately 44 appeals as of that morning and indicated that more may be received later that day. He welcomed the new Members and said that he looked forward to open dialogue during their terms. He expressed that the BOE was important and thanked the Members for their service. He introduced Chief Property Appraiser Howard Stockton and Chief Deputy Assessor Jane Tung. He indicated that a few of the 63 appraisers were in attendance. He noted that the appraisers would present their wealth of knowledge and skill sets during the hearings. He speculated that the new Members may not know what the Assessor's Office (AO) did and noted that Mr. Stockton would walk them through the appraisal process.

Mr. Sarman referred to the *Brief History* slide and reported that the AO was essential. He said that the AO was established in 1861 and was based on Section 10 of the State of Nevada Constitution, adopted in 1864. He reported that 50 percent of the County's revenue to the General Fund stemmed from the AO's work. He read from the *Stakeholders* slide and noted that there were many different interests in the AO's decisions, policies, and actions, including the State, County, and other municipalities. He said the AO worked with various agencies throughout the year, which he found impressive. He felt that a lot of work went into the AO, affecting various stakeholders and interests.

Mr. Sarman read from the slide titled *Duty & Mission of Assessor's Office* and said that the AO's statutory duty was to discover lists of valuable property subject to taxation, unless otherwise exempt. He noted that an exemption appeal might be filed if an individual did not wish their property valued. He said that the mission of the AO was to efficiently produce and maintain fair and equitable values, built on an accurate property record, by an impartial, transparent, and courteous staff. He believed the mission was

important because people might visit the AO to ask questions or raise concerns about property value. He indicated that being fair and equitable was the AO's priority, even though revenue was important.

Mr. Sarman referred to the *Valuation Statistics – FY 25* slide and reported that over 192,000 parcels underwent discovery, permits, listing, and valuation by the AO. He speculated that the Board might receive an appeal tied directly to market value; however, there could be a permit or an addition to a property. He said that the AO worked through various scenarios and provided the Board with sufficient data to make an informed decision. He pointed out that the AO produced and maintained \$95 billion in taxable value during fiscal year (FY) 2025. He explained that the AO witnessed approximately \$1.7 billion in value market increases and another \$1.8 billion in new construction, bringing the total new taxable value added in FY 2025 to \$3.5 billion. He indicated that the AO had a personal property department and said that the Board could be presented with personal property appeals at future meetings. He noted that some real and personal property located at The Row was appealed that year, and that the Board might hear them at a future hearing.

Mr. Sarman said he believed the AO was open to talking to the taxpayers; however, the AO did not deal in taxes but only in values, regardless of whether those values ultimately led to taxes. He speculated that there might be appellants who do not agree with their taxes; however, that was not within the AO's or the Board's purview. He said that the Board discussed the fairness and equity of the valuation. He noted that there was a tax cap and that some taxes were abated, resulting in some valuations having no tax impact. He read the slide titled *Key Performance Metrics – FY25* and believed the previous year's metrics were impressive. He reported that the AO added 1,700 parcels in one year, with 192,000 parcels appraised. He said that the AO also evaluated 24,000 permits, which he considered a significant number, and that only 139 BOE appeals were filed the previous year. He indicated that, typically, 50 percent of appeals were withdrawn because appraisers discussed concerns with taxpayers to help them better understand the process. He said that 25 percent of petitions were typically stipulated, and that the Board would have the option to approve those after hearing the petitioner's and appraiser's testimonies. He recalled that the AO answered 22,000 phone calls and experienced 800,000 website visits. He asserted that the AO worked with the public.

Mr. Sarman referred to the *Organizational Chart 63 FTE's (85 FTE's Prior to Recession!)* slide and reiterated that the AO prioritized and was willing to work with the public. He acknowledged abatements on the slide titled *Attachment A* and said that they were complex. He explained that sometimes the valuations had no impact on taxes and that there were many types of tax exemptions. He introduced Mr. Stockton to provide an overview of the appraisal process and thanked the Board for their time.

Mr. Stockton reported that he had worked for the AO for close to 20 years and had 25 years of total appraisal experience. He said he previously owned an appraisal business and was a senior appraiser for Colliers International. He noted that during the upcoming hearings, he would be at the dais to address any technical questions and serve

as an additional resource to guide the Board. He relayed that he would provide an overview of Nevada's ad valorem property tax (p-tax) system, which he said was the only ad valorem system in the Nation. He explained that Nevada did not have a market-value-based system and that the AO calculated taxable value based on two components. He said that the first component was land value at market or what was expected for a vacant lot, and the second was the AO's valuation of the cost of new replacement for improvements. He asserted that the AO was required by law to re-cost improvements using Marshall & Swift, a cost service that provided trended construction costs Nationwide. He said that the AO investigated homes, commercial buildings, improvements, concrete, and anything considered real property. The AO coordinated with Marshall & Swift to determine the cost of the build and then applied a State-mandated depreciation rate of 1.5 percent for up to 50 years, or 75 percent depreciation since the Marshall & Swift determination was for a new build.

Mr. Stockton explained that when a structure was 50 years or older, the replacement cost as a new build was calculated by Marshall & Swift, then reduced by 75%, which resulted in the improvement value. He said that the land value and the improvement value were then added together to determine the total taxable value. He clarified that figure represented the total taxable value, not the market value, and stated that the total taxable value could not exceed the parcel's full cash value, per Nevada Revised Statutes (NRS). He speculated that many appeals were submitted because petitioners believed that the assessed value exceeded the market value.

Mr. Stockton indicated that the first, and often the most credible, method to value land was the sales comparison approach. He said that the sales comparison approach involved analyzing market data and reviewing land sales (LS) of comparable properties to establish a base value for the neighborhood. He stated that, in an ideal world, the AO would have plenty of LS in the neighborhood to support the base lot value; however, Washoe County had grown over the decades, and land was becoming difficult to obtain. He said other appraisal techniques included allocation, which involved evaluating the total sales price and allocating a portion of the sales price to the land. He reported that the AO annually conducted an allocation study to determine the ratios for building and land. He said there were different ratios depending on the property's age. He mentioned that allocation was commonly used for tract subdivisions, such as South Meadows Parkway, where the median sales price could be calculated while allocating a portion of the price to the land.

Mr. Stockton explained that another method of value was abstraction, which involved the sale of an improved property. He described the method as AO removing the improvements' contributory value from the sales price to arrive at the land value. He noted that abstraction was the least used method by the AO. He explained that abstraction was a consideration for parcels where the contributory value of the improvements was minimal, because the adjustment to reach the land value was lower. He said the land had to be valued at market value under NRS; however, the land and improvements together created a total taxable value that he indicated did not necessarily equate to market value.

Mr. Stockton believed that a benefit of the State laws was the tax cap. He explained that there was a 3 percent tax cap on primary residences and an 8 percent cap on commercial properties. He said that property owners could experience a significant increase in value, such as 10 to 20 percent in one year; however, the taxes did not reflect that increase because of the tax cap. He noted that the AO calculated the total taxable value based on the cost and the land at market value; however, the tax cap only allowed a 3 percent increase. He said that some property owners could have a high total taxable value but were only paying a portion of their total assessment, which the AO called the tax-capped value. He said that many property owners appealed their property values, and that explaining the process to them was difficult. He felt that the AO staff performed a good job and took as long as necessary to ensure the taxpayer understood how the AO calculated the value. He speculated that, for an owner, the p-tax would decrease only if the parcel's value decreased monumentally.

Mr. Stockton explained a scenario in which an appealed parcel might be backed up to McCarran Boulevard and experience noise complaints that were not reflected in the property's valuation. He said that the Board could agree with the petitioner and approve a 10 percent reduction in land value; however, that did not mean the taxpayer would receive a 10 percent reduction in p-taxes. He speculated that the property owner would need an 80 percent decrease in their land value to see a decrease in their p-taxes. He asserted that the AO's priority was property valuations and said he wanted to ensure the AO's values were supported by accuracy, fairness, and equity. He noted that p-taxes were not within the AO's purview and that the appraisers were licensed by the State and participated in continuing education classes regarding valuations, not p-taxes.

Mr. Stockton noted that the deadline for BOE appeals was January 15, 2026, as required by NRS. He recalled that there were 100 appeals the previous year, with 85 involving real property and 7 involving personal property. He said that businesses could file declarations of personal property and were subject to taxes. He believed that real property was drastically different from personal property because it had its own processes and statutes. He said there were 8 exemption petitions for the current year and 45 appeals logged, of which 40 were for real property, including homes, commercial buildings, or vacant lots. He reported that 11 of the properties were the Sparks Galleria properties and would likely be heard as one hearing, leaving about 30 other appeals with the potential for more if petitions were postmarked by January 15, 2026. He said that roughly 192,000 could appeal; however, only 100 appealed last year, which he felt was a very small percentage.

Mr. Stockton reported that all appeals would be new to the recently appointed Members; however, there were properties that perpetually appealed, such as big-box stores that hired tax consultants. He speculated that most petitioners did not know their initial value but were practicing their right to appeal. He said that Members who had previously experienced the reappealed petitioners could provide guidance to the new Members. He explained that the AO's approach to the appeals included instructions for staff to reach out to the petitioner, review their packet, and engage in an open

dialogue so the petitioner could express their issues and concerns. He said that the AO would assist the petitioner with understanding whether they were overmarketed or assessed inequitably. He recalled that commercial buildings required additional information, such as rent rolls, appraisals, or brokers' opinions of value, to better understand the AO's analysis and whether the values exceeded market value. He mentioned that if the AO was exceeding market value, the appraisers had to establish what they believed the market value of the property was.

Mr. Stockton said that the AO could agree with the petitioner for reasons such as high development costs or issues the AO was not previously aware of. He noted that the AO could recommend lowering the value, and if the petitioner agreed to the lower value, the hearing would be stipulated, resulting in a stipulation agreement signed by the AO and the taxpayer, which would then be presented to the Board for approval. He reiterated that the AO's staff were encouraged to reach an agreement with the petitioner, if possible. He indicated that a withdrawal could also occur. He speculated that many times, the taxpayer might not understand the process, the tax cap, or the possibility of a detriment that was adjusted on the property record. He noted that the final scenario the AO experienced was when the staff and the petitioner could not agree on a value, leading them to a scheduled hearing with the BOE. He mentioned that the Board had a non-biased citizen responsibility to listen to the facts and determine the reasonable value of the parcel.

Mr. Stockton recalled that out of the previous year's 100 appeals, 33 percent were withdrawn, 35 percent were stipulated, and 31 percent were brought before the Board for a decision on the value. For the 2026 season, he speculated that, as in previous years, a third of the appeals would likely be withdrawn, and another third would be unable to reach a conclusion. He asserted that the appraiser's calculated value was an opinion, rather than a fact, and was based on market data. He believed it was important to support opinions and ensure that appraisers maintained their licenses and completed continuing education. He explained that the AO wished to be credible in its appraisals and valuation conclusions through market support and training. He opined that there would be disagreements and that the appraiser's opinion could be wrong. He assured that the AO would not take it personally if the Board wished to make an adjustment to values. He said that the AO could only present the information they used, their analysis, and the process by which they arrived at the final value. He indicated that the AO appreciated the Board and the work they performed.

Mr. Stockton explained that the appeal packet was the summary of the record currently established and was submitted to the Board along with the petition. He said the packet included an analysis of whether the parcel exceeded market value, the appraisal record, the land value, any possible adjustments, and comparable sales used to understand the market value. He reported that an income approach was used when the property generated income, including rent, market rent, market vacancy, and expenses. This allowed the AO to arrive at net operating income, which was divided by a cap rate to yield the total taxable value. He noted that the Board should expect to see an income approach for commercial properties and a market rent survey. He said there may be a cap

rate chart for the area's sales, including a range of cap rates and a sales comparison approach. He reiterated that the packet received from the AO would contain the previously mentioned information for hearings that were not stipulated and would be brought before the Board for consideration. He noted that he looked forward to working with the Board and urged them to ask questions if clarification was needed. He said that the AO was at the service of the Board and the public.

Mr. Sarman thanked the Board for their time and welcomed Deputy District Attorney (DDA) Cobi Burnett.

26-008E **AGENDA ITEM 8B** Washoe County Clerk's Office presentation and overview by Washoe County Clerk's Office of statutory responsibilities as Clerk of the Board and administrative and clerical practices; distribution of State Guidelines to County Board of Equalization Members.

County Clerk Jan Galassini welcomed the new Members of the Board of Equalization (BOE) and mentioned that the BOE was a unique board. She introduced Board Records and Minutes Manager Evonne Strickland and Deputy Clerks Lizzie Tietjen, Brooke Koerner, and Jessica Melka. She indicated that the *Washoe County Board of Equalization Organizational Meeting, January 15, 2026*, packet provided to the Board was a reference guide for the new and existing Members. She pointed out that page 2 of the *Washoe County Board of Equalization Organizational Meeting, January 15, 2026*, packet contained the member roster and asked that the Board inform Ms. Strickland if anything needed to be updated. She reported that Savita Shukla had withdrawn her application to the BOE, and that Member Yancey would serve as the alternate. She said that the member roster contained term expiration dates. She noted that three Members would need to reapply for the next BOE season, as their terms would expire at the end of the 2026 season. She mentioned that Vice Chair Bonnenfant's term ended in 2027 and Chair McDonald's term ended in 2028.

Ms. Galassini referred to page 3 of the *Washoe County Board of Equalization Organizational Meeting, January 15, 2026*, packet, which contained the February 2026 BOE meeting dates. She explained that Chambers had been reserved for all dates noted on the calendar, except February 19, due to a request not to hear items on that date. She said that if any members were unavailable on the dates listed on the calendar, they should inform Ms. Strickland as soon as possible so that the Clerk's Office could work with the Assessor's Office (AO) when organizing the agendas and scheduling hearings. She reported that page 4 of the *Washoe County Board of Equalization Organizational Meeting, January 15, 2026*, packet contained the April 2026 BOE meeting dates and noted that April 3, 2026, was reserved for the final approval of the minutes. She explained that the minute approval was scheduled for that date because all information had to be provided to the State Board of Equalization (SBOE) in a timely manner for any challenged petitions. She asserted that the Nevada Revised Statutes (NRS) require all hearings to be held in February, with the final hearing possible on February 27, since February 28 was a Saturday.

Ms. Galassini read from page 5 of the *Washoe County Board of Equalization Organizational Meeting, January 15, 2026*, packet, which contained the Clerk and Assessor's tasks chart. She said that the chart explained why certain tasks were performed, and by whom, and provided the authority or restrictions for each task. She relayed that the AO received the petitions, scheduled the hearings based on property type and location, prepared the agendas, and presented evidence at the hearings. She reported that the Clerk's Office was the independent record keeper who attended the hearings, scheduled alternates, arranged payment for the members, swore in witnesses and appraisers, managed and distributed petitioner and appraiser evidence, and recorded the hearings. She introduced Senior Business Technologist Jonathan Lujan, who would handle technical services, and mentioned that the BOE meetings would be televised for the first time through SoSu.TV.

Ms. Galassini indicated that if a petitioner did not agree with the Board's decision, they could appeal to the SBOE. She said that the Clerk's Office provided SBOE appeal forms to the petitioner when requested. She reiterated that the Clerk's Office maintained the permanent record and sent all records related to appealed hearings to the SBOE. She requested that Members review the Washoe County Clerk's Office BOE website and any information and guidelines listed there. She said that if any information was unclear, it should be brought to her attention so it could be better explained. She explained that the SBOE produced guidelines annually, which were located on pages 7 through 81 of the *Washoe County Board of Equalization Organizational Meeting, January 15, 2026*, packet. She noted that the guidelines were essentially the same every year unless the Nevada Legislature made a change. She believed that pages 7 through 81 of the *Washoe County Board of Equalization Organizational Meeting, January 15, 2026*, packet would be a valuable resource for any questions that arose during the process.

Ms. Galassini noted that a list of motions the Board would use was on pages 82 through 86 of the *Washoe County Board of Equalization Organizational Meeting, January 15, 2026*, packet. She noted the motions would be included in the motion menus booklet, created by the Clerk's Office and passed out to the Board on the day of the meeting for ease of access. She referenced pages 87 through 90 of the *Washoe County Board of Equalization Organizational Meeting, January 15, 2026*, packet and noted that those pages summarized the life of the petition and the responsibilities of the Clerk's Office and the AO. She said that Mr. Lujan had laptops available for those who requested them. She noted that physical paper packets containing backup material would not be provided that year due to the high volume of paper needed to print them. She reported that the Board would be provided with the hearing's backup material five days before the hearing to allow time for adequate research. She reiterated that if a Member needed a laptop to inform Mr. Lujan. She mentioned that if any new Members would like to see a completed petition packet, they could visit the Clerk's Office. She explained that the BOE website included member biographies and asked that any Member missing a biography reach out to Ms. Strickland. She said that any evidence received during the hearing would be distributed to the Board and placed on the permanent record at the conclusion of the meeting. She indicated that members would have access to coffee, tea, and snacks during the meeting, and if any dietary restrictions were present, to inform her.

She said that the dais microphones had a red button that sometimes did not work; therefore, if a Member wished to speak, they had to press the button firmly to be heard.

26-009E **AGENDA ITEM 8C** Washoe County District Attorney's Office training on Nevada Open Meeting Law and Ethics in Government Law.

Deputy District Attorney (DDA) Cobi Burnett conducted a PowerPoint presentation and reviewed slides with the following titles: Nevada's Open Meeting Law; Legislative Intent of "OML"; When Does the OML Apply?; Public Body; Meeting; What is a Quorum; Methods of Holding Meetings; Special Considerations for Virtual Meetings; Special Note; Watch Out for "Walking Quorum"; Exception: No deliberation or action; Exception: Attorney-Client Communications; Notice of Meeting & Agenda (2 slides); Action – Voting Minimums; Public Comment; OML Violations; Corrective Action; OML Violations; Sources of Information; Where can I find the Code of Ethical Standards?; NRS 281A.400 (3 slides); Conflicts of Interest – Disclose; Recusal.

DDA Burnett explained that either he or DDA Herb Kaplan, with whom the Board was familiar with, would represent the District Attorney's (DA) Office at the Board of Equalization (BOE) meetings. He indicated that DDA Kaplan would be his alternate in the event of a scheduling conflict, which could occur near the end of February. He mentioned that his predecessors had advised the Board to adhere to the agenda, and he offered the same guidance. He stated that the Board should focus its discussion on each agenda item. He advised that microphones might be on at any time and cautioned Members to be mindful of side conversations. He stated that the BOE was an administrative body serving in a quasi-judicial capacity and was subject to the Open Meeting Law (OML). He reviewed the slide titled *Legislative Intent of "OML"* and said that Nevada Revised Statutes (NRS) 241 governed the OML. He stated that the BOE was a public body and that the intent of the OML was for Board deliberations to be conducted openly before the public.

DDA Burnett explained that public bodies included any board, commissioner, or subcommittee. He noted that NRS 241, Subsection 4, defined a gathering of members, at which a quorum was present, to deliberate toward a decision or take action on any matter under the board's supervision or control. He reviewed the slide titled *What is a Quorum?* and explained that a quorum constituted a simple majority, with non-voting members excluded. He reviewed the slide titled *Methods of Holding Meetings* and mentioned a recent regulatory change, where previously Zoom instructions were read at the start of meetings, but was no longer required. He said that instructions could be provided if a meeting was conducted remotely. He reviewed the slide titled *Special Considerations for Virtual Meetings* and noted that additional considerations applied to virtual meetings, including how the public would access the meeting.

DDA Burnett reviewed the slide titled *Special Note* and emphasized that, as a public body, Members should exercise caution when communicating by email and avoid using *reply all*. He said that, although it had not been an issue for the BOE, it had occurred with other boards, and that any email communication should remain within that

confined space. He reviewed the slide titled *Watch Out for "Walking Quorum"* and explained that a walking quorum occurred when Members of the body were together and discussed BOE business outside of a public meeting, which would constitute an OML violation. He added that any gatherings involving members of the public body could constitute a walking quorum. He reviewed the slide titled *Exception: No deliberation or action* and noted that social events or gatherings attended by all Members did not constitute a quorum or walking quorum, provided that no deliberation occurred on matters that had come before the Board or could come before it. He reviewed the slide titled *Exception: Attorney-Client Communications* and mentioned that communications among the Board or with either DDA over email were generally not considered meetings and could be labeled as attorney-client communications for clarification. He emphasized the importance of not using *reply all* when responding to such emails.

DDA Burnett reviewed the slide titled *Notice of Meeting & Agenda* and said the BOE notice was drafted by staff, and that the Assessor's Office (AO) and the Clerk's Office handled the agenda preparation and posting requirements. He said that the content was reviewed and posted at least three working days prior to the meeting by 9:00 a.m., typically at the building where the meeting was held, and possibly on the State's website. He explained that agenda items were designated as either *non-action* or *for possible action*. He added that items labeled as possible action would be deliberated on, and action would be taken. He mentioned that during the meeting, if there were questions regarding action items, the Board could ask the DDA for clarification. He stated that non-action items were informational, and no deliberation would take place.

DDA Burnett reviewed the slide titled *Public Comment* and asked the Board to clarify how public comment was handled during the BOE meetings, and whether it was held at the beginning and end of the meeting, or after each agenda item. Chair McDonald stated that, historically, public comment was taken at the beginning and end of the meeting, as well as before each motion on an action item. DDA Burnett stated that, because the BOE had many speakers, it was important not to restrict speakers' viewpoints on any action items. He noted that neither the Board nor the speakers should disrupt the meeting.

DDA Burnett reviewed the slide titled *OML Violations* and said that if an OML violation were identified, the Board would need to acknowledge that finding on the next occurring agenda. He reviewed the slide titled *Corrective Action* and noted that the BOE could take corrective action within 30 days of a violation, after which the Attorney General's Office had discretion to decide whether to pursue prosecution.

DDA Burnett reviewed the slide titled *OML Violations* and said that, in the event of a violation, any action taken would be void under NRS 241.036 and could result in fines. He shared that the slide outlined various actions that could be taken if an OML violation occurred. He reviewed the slide titled *Sources of Information* and explained that it provided useful information about the OML.

DDA Burnett reviewed the slide titled *Where can I find the Code of Ethical Standards?* and explained that the Code of Ethical Standards provided rules governing conduct for public bodies and their members. He mentioned that Board Records and Minutes Manager Evonne Strickland had three copies of Nevada's Acknowledgment of Ethical Standards for Public Officers forms, which the three new members were required to sign. He emphasized the importance of the OML, which required the Board to adhere to the agenda, provide proper notice, and discuss only agenda items. He explained that the purpose of the OML was to ensure appellants had an opportunity to have their matters heard. He noted that any questions or concerns raised by the Board during deliberations or meetings should be placed on record, rather than discussed after adjournment. He advised the Board to refrain from discussing the hearings or decisions outside the meetings. He mentioned that if a Board member knew someone involved in an appeal, they should notify the DDA in advance so the DDA could advise the Member on how to disclose it properly at the meeting. He noted that the recusal standard was high, so the Board would likely need to disclose a conflict. He reiterated that if there were a conflict, a Member should contact the DDA prior to the hearing. He said the BOE should not accept gifts or services that could be perceived as improperly influencing its decisions. He mentioned that the Board should not use their position to gain privileges, engage in negotiations between a government agency and their personal businesses, or accept any payments. He indicated that he and DDA Kaplan would be available to answer any questions Members might have throughout the BOE season.

26-010E **AGENDA ITEM 9** 2026 Hearings: Discussion and possible adoption of rules and procedures to be used by the Board for hearings during the 2026 Board of Equalization meetings, including but not limited to discussion and direction to staff on petitions filed after the deadline date, and determination of method of holding future meetings (in-person, virtual, or hybrid options).

Chair McDonald asked whether any rules needed to be adopted. He noted that each year, the Board determined whether to allow remote access for virtual attendance at meetings. He explained that several approaches were used during COVID-19 (C19); however, hybrid and virtual formats proved ineffective because many petitioners brought their paperwork to hearings rather than submitting it in advance. He said the Board had previously decided to hold meetings only in person, not virtually.

Vice Chair Bonnenfant agreed to continue in-person meetings and stated that virtual meetings appeared disruptive.

Chair McDonald noted that all microphones were typically on at all times and that the Board did not need to concern itself with turning them on.

On motion by Vice Chair Bonnenfant, seconded by Member Albright, which motion duly carried on a 5-0 vote, with Member Shukla absent, it was ordered that meetings be held in person with no option to attend virtually.

Chair McDonald stated that a 20-minute time limit had been implemented during the prior year and asked County Clerk Jan Galassini whether it would carry over to the current year. Ms. Galassini responded that the 20-minute limit could be confirmed or modified. She noted that prior experience indicated that 20 minutes was generally sufficient to present a position and added that a 10-minute rebuttal would be allowed. Chair McDonald concurred, stating that experience had shown that 20 minutes was adequate.

On motion by Vice Chair Bonnenfant, seconded by Member Yancey, which motion duly carried on a 5-0 vote, with Member Shukla absent, it was ordered that the time schedule allow 20 minutes for the petitioner to present, 20 minutes for the Assessor's Office to present, and 10 minutes for the petitioner's rebuttal.

Ms. Galassini stated that the final hearing, scheduled for February 27, 2026, would address continuances and Role Change Request (RCR) increases. She indicated that the number of hearings would depend on the number of petitions received by the Assessor's Office (AO) and would determine the Board's schedule for each hearing day. She noted that the established time limits would be included in the agendas, as in the prior year, to ensure notice to all parties. She explained that there had been discussion regarding mail postmarked in Sacramento and stated that any late-filed petitions would be referred to the District Attorney's (DA's) Office for a determination as to whether they could be heard.

Chair McDonald asked the Board members whether anyone had a scheduling conflict for a hearing on February 27, 2026.

Ms. Galassini asked the Board whether there were any dates on which scheduling conflicts might prevent a quorum. She noted that attendance by at least three members would constitute a quorum. She requested that Members provide any scheduling conflicts to Board Records and Minutes Manager Evonne Strickland so she could coordinate a meeting schedule with the AO.

Chair McDonald asked the Board to review their calendars and identify any scheduling conflicts. He noted that it was unlikely the Board would need to meet on all scheduled hearing dates, but said it was important to know in advance if there were any conflicts.

There was no response to the call for public comment.

26-011E **AGENDA ITEM 10** Board Member Comments: This item is limited to announcements or topics/issues proposed for future agendas.

Chair McDonald welcomed the three new Members to the Board. He mentioned that the Board was somewhat technical but dealt with matters personal to each petitioner, and that the Board had the opportunity to review cases objectively. He said that although the Board was considered low-impact, it was important to maintain an

objective stance. He stated that he hoped the new Members enjoyed their time serving and added that, since he and Vice Chair Bonnenfant had served on the Board for more than five years, they had experienced various situations and would be available to answer questions. He indicated that County Assessor Chris Sarman had also offered his time to answer any questions if needed. He expressed his excitement about working with the Members and welcomed everyone to the new Board of Equalization (BOE) season.

26-012E **AGENDA ITEM 11** Public Comment.

There was no response to the call for public comment.

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11:13 a.m. There being no further business to discuss, the meeting was adjourned.

DAREN MCDONALD, Chair
Washoe County Board of Equalization

ATTEST:

JANIS GALASSINI, County Clerk and
Clerk of the Washoe County Board of
Equalization

*Minutes Prepared by:
Jessica Melka, Deputy County Clerk
Lizzie Tietjen, Deputy County Clerk*