

appreciation for his service. Mr. Semmens called the Assessor's Office Staff "outstanding" and thanked the Board and Staff for the recognition.

D. FOR DISCUSSION ONLY: CARSON CITY BOARD OF EQUALIZATION MEMBER ORIENTATION

(9:13:56) – Chairperson Block introduced the item. Mr. Dawley informed the Board that Mr. Johnson would review Nevada's Open Meeting Law, followed by a presentation by Jeff Mitchell, Deputy Director, Nevada Department of Taxation's Division of Local Government Services.

(9:14:40) – Mr. Johnson stressed the importance of transparency and keeping an accurate record of the Board's meetings, especially if an item is appealed. He also referenced the Open Meeting Law YouTube training video (<https://www.youtube.com/watch?v=HRJKvEkYapc&feature=youtu.be>) created by the District Attorney's Office and requested that the Board members view it prior to the next meeting. Mr. Johnson also discussed NRS Chapter 281A, Ethics in Government, in relation to conflict of interest issues that may arise. He recommended that Board members discuss them with him in advance in order to prepare disclosure statements.

(9:23:347) – Mr. Mitchell introduced himself and reviewed a PowerPoint presentation, incorporated into the record, and responded to clarifying questions by the Board members. Chairperson Block commended the Assessor's Office for research done for each appeal and for the preparation of the Assessor's Evidence. Mr. Dawley reminded the Board that many appellants believe that they pay too much in taxes, adding "we don't deal with taxes. Our Board is determining property values, the taxable value and the assessed value (35 percent of taxable value)." He also acknowledged that some of the appellants provide their evidence at the meeting and not in advance.

(10:16:58) – Mr. Dawley introduced the Assessor's Office Staff Members who will be working with the Board: Chief Deputy Assessor Kimberly Adams and property appraisers Jeremy Saposnek, Travis Haslem, and Bryce Wiele.

E. FOR POSSIBLE ACTION: DISCUSSION AS TO THE DATE OF THE NEXT SCHEDULED MEETING.

(10:18:32) – Chairperson Block introduced the item. Mr. Dawley explained that five appeals had been submitted; however, he believed that two may be withdrawn, and recommended hearing all the appeals on February 9, 2021.

F. PUBLIC COMMENT

(10:19:12) – Chairperson Block entertained public comments; however, no members of the public were present to comment. He also thanked Mr. Semmens for his service.

G. FOR POSSIBLE ACTION: ADJOURNMENT

(10:20:52) – Chairperson Block adjourned the meeting at 10:20 a.m.

The Minutes of the January 26, 2021 Carson City Board of Equalization meeting are so approved this 9th day of February 2021.

JED BLOCK, Chair