COUNTY BOARD OF EQUALIZATION
CHURCHILL COUNTY, NEVADA
155 N. Taylor Street, Suite 110
Fallon, Nevada 89406
(775) 423-4092
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Contact Person: Pamela D. Moore, Deputy Clerk
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******NOTICE OF PUBLIC MEETING*****

PLEASE POST

PLACE OF MEETING: Churchill County Administrative Complex, Commission Chambers, 155 N. Taylor St., Suite #145, Fallon, NV

DATE: Monday, February 24, 2014 @ 9:30 a.m.
DATE: Tuesday, February 25, 2014 @ 10:15 a.m.

TYPE OF MEETING: County Board of Equalization Appeal Hearings

It is expected that all matters to be considered by the County Board will proceed day by day until all such matters shall have been acted upon, cancelled, rescheduled, or otherwise concluded. Times may vary each day due to the prolongation of matters under consideration, cancellation(s), or the continuation/rescheduling of hearing times.

In the event that the County Board will have concluded consideration of all matters prior to the end of any day and no additional matters exist which need to be considered on that date, the County Board may adjourn all of its proceedings that day upon which all business shall have been concluded.

Any of the particular hearings may be continued until later in the day or from day to day. It is each taxpayer's or his representative's responsibility to be present when his case is called. If the taxpayer or his representative is not present when his hearing is called, the County Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The County Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the County Board to enable the party to attend.

Notes:

I. **This meeting is subject to the provisions of Nevada Open Meeting Law (NRS Chapter241). This meeting is open and public.**
II. **Action will be taken on all Agenda items, unless otherwise noted.**

III. **The Agenda is a tentative schedule. The Board of Equalization may act upon Agenda items in a different order than is stated in this notice - so as to affect the people's business in the most efficient manner.**

IV. **In the interest of time, the Board of Equalization reserves the right to impose uniform time limits upon matters devoted to public comment.**

V. **Any statement made by a member of the Board of Equalization during the public meeting is absolutely privileged.**

VI. **Petitioners are advised that decisions may be rendered at any time subsequent to a hearing; the staff or a Deputy District Attorney may be queried at the time requesting additional information or legal points on the matter.**

VII. **No action will be taken on any matters during public comment. Public comment will be limited to comments of three minutes or less; and relevant to and within the authority of the County Board of Equalization. Public comment will be taken only under the public comment Agenda item noted in this Agenda.**

The following order of presentation will ordinarily be used for each appeal:

1. Administration of the Oath.
2. Review of Taxpayer Notices designating an authorized agent; consideration of deficient agent authorization notices.
3. Consideration of Petitioner or Respondent Preliminary Objections, if any.
4. Consideration of Petitioner or Respondent Preliminary Motions, if any.
5. Consideration of County Board Preliminary Motions, if any.
6. Motions to accept or deny late-filed evidence and documents pursuant to NAC 361.723(5).
7. Introduction of new evidence pursuant to NAC 361.739.
8. Brief orientation by the County Assessor or her staff or the Nevada Department of Taxation and its staff (NAC 361.741).
9. A presentation of not more than 15 minutes by the Petitioner.
10. A presentation of not more than 15 minutes by the Respondent.
11. A rebuttal of not more than 5 minutes by the Petitioner.
12. Questions by the County Board.
13. Official notice of matters recited in NAC 361.720: rules, regulations, official reports, decisions and orders of the Commission, State Board or any agency; matters of common knowledge and technical or scientific facts of established character; pertinent official documents; matters judicially noticed by the courts.
14. Closure of hearing; discussion, consideration, and vote by the County Board. The parties may not participate in the discussion of the County Board.

Agenda:

Monday, February 24, 2014 @ 9:30 a.m. – Convene Board of Equalization

1. Pledge of Allegiance to the Flag.

2. **Review and Adoption of Agenda as submitted or revised.**

3. **Review and Approval of the Churchill County Board of Equalization Minutes of January 24, 2012; April 11, 2012; and February 21, 2013.**

4. **Public Comment (no action to be taken) on items not listed on the Agenda.**

5. **Hearings on Appeals for Equalization:**

9:30 a.m.: Consent Agenda - The matters listed herein are recommended for quick disposition for the reasons described. Any party may appear to request and show legal cause as to why the County Board should hear the full case.

A. The following cases are placed on the Consent Agenda because the County Board has been informed that the parties involved have reached a stipulated resolution. The County Board may approve the stipulation, or reject the stipulation and hear evidence on the cases. Cases may be pulled from the Agenda and placed on the Consent Agenda after posting if the matter is resolved after posting but prior to the hearing.

DATE/TIME	CASE #	PETITIONER	RESPONDENT
2/24 @ 10:00 a.m.	**02-2014**	**Ormat Nevada, Inc.** **Brady Hot Springs** **State PIN #2226-01-001 FY13-14 Unsecured Roll** **Churchill MM#001539**	**State of Nevada**
2/24 @10:00 a.m.	**03-2014**	**Enel Stillwater Solar, LLC** **State PIN #1930-01-003, FY13-14 Unsecured Roll** **Churchill MM#007066**	**State of Nevada**
2/24 @10:00 a.m.	**04-2014**	**Enel Stillwater, LLC** **State PIN #1930-01-002, FY13-14 Unsecured Roll** **Churchill MM#001091**	**State of Nevada**

2/24 – Recess until 2/25/14

Tuesday, February 25, 2014 @ 10:15 a.m. – Reconvene Board of Equalization

DATE/TIME	CASE #	PETITIONER	RESPONDENT
2/25 @ 10:15 a.m.	**09-2014**	**Autozone Development Corp.**	**Churchill County Assessor**

APN: 001-231-71, FY14-15 Secured Roll

2/25 – Recess for Lunch Break

2/25 @ 1:30 p.m. – Reconvene County Board of Equalization

2/25 @ 1:30 p.m.	**10-2014**	**The Highlands of Fallon, LLC** **APN: 001-061-21, FY14-15 Secured Roll**	**Churchill County Assessor**
2/25 @ 2:15 p.m.	**01-2014**	**Downs, John & Donna** **APN: 008-121-99, FY14-15 Secured Roll**	**Churchill County Assessor**

Cases or matters continued or preserved for hearing at this time are those within the jurisdiction of the County Board. Such cases or matters may have been continued, from another hearing day, for the convenience of a party or for the convenience of the County Board – upon stipulation. Presentation of evidence may be made as to any case or matter thus continued; and/or, the County Board may engage in further consideration, deliberation, or discussion as to a case or matter previously heard and/or continued. This time period is expressly intended and reserved so as to provide a forum for final decision making, as is or may be necessary, regarding any case or matter not otherwise finally determined. The scheduling of any additional hearing(s), directions, clarifying procedures, implementing procedure(s), or instructions as to cases or matters heard or borne by the Agenda may also be considered and approved.

7. Public Comment (no action to be taken) on items not listed on the Agenda.

8. Affidavit of Posting:

*I, **Pamela D. Moore**, Deputy Clerk to the County Board of Equalization for Churchill County, Nevada, do hereby certify that I posted, or caused to be posted, a copy of this notice of public meeting, on or before the **18th day of February, 2014**, at the following locations:*

A. City Hall;
B. County Administration Building;
C. Public Library;
D. Churchill County Law Enforcement Center;
E. The Churchill County Website @ www.churchillcounty.org;
F. The Churchill County Clerk/Treasurer's Office; and
G. Churchill County Commission Chambers.

Pamela D. Moore

Pamela D. Moore, Deputy Clerk

Subscribed and Sworn to before me this 18th day of February, 2014, Pamela D. Moore.

Deputy County Clerk

Endnotes:

Disclosures:

*Churchill County is an equal opportunity provider and employer.

*Any witness who is testifying before a public body is absolutely privileged to publish defamatory matter as a part of the public meeting, except that it is unlawful to misrepresent any fact knowingly when testifying.

*Procedures for hearings are governed by the provisions of NRS 361.334 *et* seq. and NAC 361.622 *et seq.*

*The County Board may continue hearings, as needed, to allow for development of additional evidence or for the convenience of the County Board or a Petitioner. Business must be concluded on or before the last day of February of each year.

*Any person appearing before the County Board may do so through an attorney or agent.

*Times are tentative; the County Board may wish to take the items in a different sequence for efficiency.

*Petitioners are advised that decisions may be rendered at any time subsequent to a hearing; the staff or a Deputy District Attorney may be queried at the time requesting additional information or legal points on the matter, thus, Petitioners may wish to be in attendance for the entire meeting.

*The public meeting may be conducted according to rules of parliamentary procedure.

*A Petitioner has the burden of proof in the appeal of the valuation of the property assessed. A Petitioner will be given sufficient time in which to present evidence.

*Persons providing public comment will be asked to state their name for the record.

*Persons providing testimony during a public hearing will be sworn as witnesses.

*The County Board of Equalization reserves the right to restrict participation by persons in the public meeting where the conduct of such persons is willfully disruptive to the people's business.

*The formal rules of evidence do not apply at the hearing.

** In accordance with Federal law, Churchill County is prohibited from discriminating on the basis of race, color, national origin, sex, age, or disability. To file a complaint of discrimination, write USDA, Director, Office of Equal Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, or call (800)795-3972 (voice), or (202)720-6382 (TDD).*

Accommodations:

*Churchill County will make all reasonable efforts to assist and accommodate persons with disabilities desiring to attend. Persons who are disabled and require special assistance may contact the Churchill County Board of Equalization, in writing at 155 N. Taylor Street, Suite 110, Fallon, Nevada 89406, or by calling (775) 423-4092.

Transcript of Proceedings:

*A person certified as a court reporter in Nevada may provide a transcript of the meeting upon request and cost of an applicant.