

**BOARD OF COUNTY COMMISSIONERS
WASHOE COUNTY, NEVADA**

WEDNESDAY

03:00 P.M.

JUNE 25, 2025

PRESENT:

Alexis Hill, Chair
Jeanne Herman, Vice Chair
Michael Clark, Commissioner
Mariluz Garcia, Commissioner
Clara Andriola, Commissioner

Catherine Smith, Chief Deputy County Clerk
Kate Thomas, Assistant County Manager
Michael Large, Chief Deputy District Attorney

The Washoe County Board of Commissioners convened at 4:00 p.m. in special session in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Following the Pledge of Allegiance to the flag of our Country, Chief Deputy County Clerk Catherine Smith called roll and the Board conducted the following business:

25-0485 AGENDA ITEM 3 Public Comment.

Mr. DeAndre Burleson introduced himself and displayed several documents. No copies were submitted for the public record. He explained that he was currently homeless and was actively seeking housing through the Reno Housing Authority (RHA). He noted that he was once a client of the RHA, but due to circumstances beyond his control, he was forced to reapply for reinstatement. He noted that the RHA recently informed him that no additional documentation was needed from him, as his file was marked complete. He reported that an RHA representative told him she would call him and place him in a unit as soon as availability was determined within one of three pending properties. He explained that he had attended a Community Court session that day and had spoken with several individuals listed on the document he displayed. He noted when his next court date was scheduled and explained that Reno Municipal Court staff members recommended either a shallow subsidy program or a tenancy support program. He explained that following his attendance at Community Court, he met with an individual to begin the paperwork to apply for those programs. He noted his desire to document certain occurrences that had happened since he began facing homelessness, including an incident where he was struck in the head by a blunt object while sleeping between the Wild River Grille and The Eddy. He described another incident between the First United Methodist Church and the 5 Star Saloon, where an individual unleashed their dog and allowed it to accost him. He displayed a document that listed his monthly expenditures and described the use of his Social Security benefit funds towards housing at the Motel 6 Livestock Hotel. He indicated that he was still homeless, without money and food, and uncertain of what to do. He noted that despite those factors, he had made progress.

Ms. Penny Brock introduced herself as the South Valleys Citizens Advisory Board (CAB) Chair. She wished the Board of County Commissioners (BCC) a happy Independence Day and attributed her choice of red, white, and blue clothing to the upcoming holiday. She noted that Agenda Item 5 was related to Independence Day because the American Revolutionary War began due to an unwanted tax on tea. She stated that the tax on tea had represented an instance of taxation without representation and that taxpayers in Washoe County felt similarly. Despite attending many BCC meetings, she explained that she did not understand how property tax rates were determined. She explained that she had drafted a document outlining the steps involved in that determination process. No copy was submitted for the public record. The first step was the County's annual budget, which was the foundation for property taxes, being approved by the Board. She opined that the budget should be determined from facts and data. She noted that the Treasurer's Office's website explained how property tax rates were determined, beginning with the proposition of rates in April each year based on budgets prepared by the various local governments. She noted that taxpayers believed there was a lack of transparency due to an absence of data regarding the revenue generated by the County from sources such as gaming and federal and State grants, permits, and licenses. She noted that she had not received an answer to questions regarding the County's revenue. She indicated that step two was the County's finance team determining the tax rate based on the budget, as reported by the Nevada Taxpayers Association. She noted that she could not identify the tax rate County staff had decided on. She stated that the third step was the Assessor's Office determining the value of each property before sending it to the Treasurer's Office, which taxed primary residences at a rate of 3 percent and all other properties at 8 percent. She noted that the Nevada Revised Statutes (NRS) allowed taxation of another 2 percent in addition to the 3 and 8 percent from the Treasurer's Office, which resulted in a total of \$3.66 per \$100 of valuation by the Assessor's Office. She explained that the final step was the valuation being given to the Treasurer's Office, which would determine the final property tax rate based on the budget, the assessed valuation of each property, and the County's finance team's tax rate.

Vince, no last name given, introduced himself as a resident of Washoe County and a first-time attendee of BCC meetings. Chair Hill asked for his last name, and he informed her that his surname was Allan. Mr. Allan opined that property taxes created homelessness among senior citizens. He explained that ten states were seeking reduced or an end to property taxes as of April. He noted that he had an issue with non-disclosure agreements (NDAs) and discrete civil lawsuits paid for by the County through funds generated by tax-paying property owners. He expressed frustration regarding the County's lack of adherence to the budget and the unprofessional conduct from staff within the Washoe County Sheriff's Office (WCSO) and the Washoe County School District (WCSD). He asked why he was facing increased property taxes due to those factors. He requested that the Board conduct an internal audit of the civil lawsuits associated with staff from the Truckee Meadow Fire Protection District (TMFPD), WCSO, WCSD, and the Community Services Department (CSD). He advised the Board to train all County staff to behave professionally to mitigate repeated civil lawsuits which were obscured from the public by NDAs. He noted that the County should pay for such things as opposed to raising property taxes, as he believed taxpayers were responsible for funding the insurance

necessary for instances of employees facing lawsuits and for the lawsuits directly. He requested that the Board contact the Governor of Nevada, Joe Lombardo, to inquire about increasing sales tax rates to end property taxes, which he noted had been done in ten other states. He asked whether anyone on the Board would raise their hands to indicate if they would ask the Governor to end property taxes by replacing them with an increased sales tax. He opined that home ownership was not supposed to result in a County forced lien sale of a lifelong residential purchase. He disagreed with the idea that the County could place a lien on a home if the owners were one cent short on their property tax payments. He asked the Board to think outside of standard operations by contacting Governor Lombardo, as the process for ending property taxes began at the Governor's level. He reiterated his belief that property taxes were unfair to property owners because of civil lawsuits, NDAs, and unprofessional staff conduct. He thanked the Board for their time and serving in their positions while representing their constituents.

Ms. Meghan Ebert greeted the Board and introduced herself as a member of the Reno City Council. She intended to comment on the information available on the posted agendas and supporting materials for BCC meetings. She recited the latter half of the third paragraph of the proposed Resolution R25-43 for Agenda Item 5. She opined that the resolution's language was ambiguous, and the agenda's supporting materials did not explain the meaning of the excerpt. She noted that she was speaking as a representative and public servant of her community, as constituents frequently contacted her to express difficulty paying utility bills and not having enough food to eat. She noted that she was particularly concerned about the bills people would pay, regardless of whether they were renting their homes, as landlords frequently passed cost increases onto their tenants. She requested that the information included in the agenda packet explain matters more comprehensively. She indicated that if she struggled to understand the matter as a member of the Reno City Council, it would be even more difficult for others. She acknowledged that the Board was not entirely responsible for the supporting documentation, as they were not the Assessor's Office staff members. She reiterated her desire for further explanation so she could have peace of mind and the ability to discuss the matter with her constituents to ensure that they had a better understanding and could avoid confusion. She noted her intent to prevent people from making assumptions due to not being provided with information. She stated that she would be alright with the situation if taxes were not being raised and were only carried over to represent what was already in place. She reiterated her request that more information be provided to the public, as the available details were unclear. She noted that such provisions would help end the need for some individuals to come forward to provide public comment. She thanked the Board for their time.

Ms. Nicol Herris introduced herself and said she was relaying comments from a message she had received from another individual. She read from the message, which speculated that the matter to be discussed during the meeting was not for a new tax but was instead proposed to enable the County to adjust the tax rate to account for the budget. The message said that while it had been suggested that the goal of Agenda Item 5 was to keep up with inflation, it was actually to address shortfalls in the budget. She asked why there was a deficit when the budget was voted on annually, and whether there could be an audit on the funds. She quoted the language from NRS 361.460 regarding the levying

of tax rates by County Commissioners. She noted that after the Nevada Tax Commission (NTC) certified the combined tax rate, the Board would levy the County tax rate. She explained that those actions were taken annually but opined that it was unclear whether such action was taken after the NTC had met. She noted that the increase was proposed to be up to \$0.40 per \$100 of assessed value, and opined that such action was done to cover the fiscal period from July 1, 2025, and onwards. She asked when the NTC met, what combined tax rate the NTC had certified, and whether the County had ever experienced a \$0.40 increase. She noted that, despite being a resident, she was unaware that such a matter was voted on annually. She suggested an audit on the budget be conducted to understand the details behind a continued fiscal shortfall that could require a potential \$0.40 increase to ensure the generated funding could cover the full budget deficit. She asked whether an increase of that kind would be able to account for the deficit.

25-0486 AGENDA ITEM 4 Announcements/Reports.

Commissioner Clark noted that there had been significant confusion from the public about the matter to be discussed during Agenda Item 5 of the Board of County Commissioners' (BCC) meeting that day. He hoped that Chief Financial Officer (CFO) Abbe Yacoben and the Treasurer's Office staff attending the BCC meeting would explain the situation and clarify any concerns expressed by those who had spoken previously. He stated that Assistant County Manager (ACM) Kate Thomas had explained the matter during the BCC meeting held the day prior, after a constituent asked questions about it during public comment. He reiterated the need to clarify the details of the topic to ensure that everyone was aware of what would be taking place. After reading the documentation and discussing it with staff at the Assessor's and the Treasurer's Offices, he noted that the situation still seemed partially confusing to him. He looked forward to a presentation on the matter.

25-0487 AGENDA ITEM 5 Recommendation to approve and execute the Resolution R25-43 levying tax rates, certified by the Nevada Tax Commission, designating the number of cents of each \$100 of property levied for all Washoe County entities for Fiscal Year 2025-2026 pursuant to NRS 361.460. The combined overlapping tax rate is limited to \$3.64 on each \$100 of assessed valuation, pursuant to NRS 364.453. Finance. (All Commission Districts.)

Assistant County Manager (ACM) Kate Thomas introduced the item. She noted that Chief Financial Officer (CFO) Abbe Yacoben had prepared a brief presentation to provide to the Board of County Commissioners (BCC) if the Board wanted an explanation regarding the County's tax rates. Chair Hill noted that the presentation would be welcomed and thanked ACM Thomas.

Ms. Yacoben greeted the Board and noted that she was joined by Chief Deputy Treasurer Brenda Mathers, who could come forward should the Board have particular questions on the property tax rates. She indicated that the presentation was intended to give the Board a very brief overview of the County's portion of the property

tax levy. She clarified that she would not discuss the property tax levy on behalf of the Cities of Reno and Sparks, the General Improvement Districts (GIDs), the Truckee Meadows Fire Protection District (TMFPD), or any other taxing bodies. She wanted to provide an overview of the total tax rate, the County's tax rate, and what staff did with the individual portions of the County's tax rate.

Ms. Yacoben reminded the Board that the matter was ministerial in nature, as the State law under the Nevada Revised Statutes (NRS) 361 stipulated that the Board would adopt the property tax levy after it was certified by the Nevada Tax Commission (NTC). She noted that Ms. Mathers had been excellent in monitoring the NTC's actions annually to notify staff when the NTC had voted on certification, so the Board could vote on whether to pass the resolution.

Ms. Yacoben conducted a PowerPoint presentation, a copy of which was placed on file with the Clerk, and reviewed slides with the following titles: Property Tax Levy; Property Taxes – NRS 361 – Total County Rate \$1.3917 per \$100 of Assessed Valuation; Property Taxes – FY2026 Budget (General Fund); Thank You & Questions; June Budget and Finance Update.

Ms. Yacoben displayed the slide titled *Property Taxes – NRS 361 – Total County Rate \$1.3917 per \$100 of Assessed Valuation* (page 2). She acknowledged that the slide listed many figures and that the public might be unfamiliar with the matter. She noted that her goal was not for the values on the slide to be memorized but to communicate where the relevant information was located on the County's website in graphical and narrative formats so the data could be found whenever desired. She opined that the Treasurer's Office had an excellent website that included the different tax rates the Board would vote on that day, the rates that had been voted on in years prior, and a spreadsheet that listed each tax levy with details regarding which section of the NRS authorized or mandated those levies. She explained that another source for information discussing the property tax in relative detail was the Washoe County Checkbook in the library of budgets portion of the Budget Division's website. She noted that she referred to both websites to refresh her memory on which NRS reference was necessary to investigate the tax levies.

Ms. Yacoben explained that NRS 361 governed the property taxes in Nevada. She noted that the total constitutional rate for property taxes was formerly \$5.00 per \$100 of valuation before the State Legislature capped the value at \$3.64 per \$100 of valuation through the NRS in 1979 or 1981. She explained that the County's rate, or the portion from the County for property taxes reflected in tax bills, was \$1.39 per \$100 of valuation. She noted that she would round the values of the figures she discussed during her presentation to two decimal places as she believed that level of specificity was sufficient for the discussion. She clarified that staff typically rounded to four decimal places to ensure the billing of property taxes was precise.

Ms. Yacoben explained that the tax rate for the Operating Rate was \$1.05, which was described as the primary tax rate that funded the County's budget. She noted that \$0.01 of the Operating Rate was returned to the State for cooperative extension work,

though she felt that such information was unnecessary to include in the slide. She explained that the \$1.05 Operating Rate contributed toward the primary services provided by the County, such as police service, the District Attorney's (DA) Office, the finance office, the Human Resources (HR) department, the Office of the County Manager (OCM), the BCC, and all other foundational services which needed the support of strong and non-fluctuating revenue sources that could be heavily depended upon to provide services to the public.

Ms. Yacoben noted the inclusion of Voter-Approved Overrides in the slide's list. She explained that the tax rate for that category contributed to Washoe County Regional Animal Services (WCRAS), Washoe County Senior Services (WCSS), and the Human Services Agency (HSA). She noted that the Voter Approved Overrides represented three tax levy overrides that had been decided by the voters, totaling a tax rate of \$0.08.

Ms. Yacoben explained that she would only briefly describe the three Legislative Overrides included on the list to account for the amount of available time and the lack of control the County had over those tax rates. She introduced the Indigent Accident Levy and noted that a portion of that tax went to the State, though some was given back to the County. She clarified that the funds returned to the County had to be used toward the Medicaid portion of nursing care facilities for indigent people who needed care at those locations. She described the Indigent Tax Levy by explaining that State law stipulated that the tax rate was to be maintained between \$0.06 and \$0.10, with the County upholding that rate at \$0.06. She noted that Capital Acquisition was the final Legislative Override at a tax rate of \$0.05. She explained that the Capital Acquisition tax rate was split so that the Cities of Reno and Sparks and the County received 40 percent of the tax, while 60 percent went directly to the State Highway Fund. She clarified that the portion of the tax rate received by local entities was based on the Supplemental City and County Relief Sales Tax (SCCRT) of 1.75 percent.

Ms. Yacoben stated that the Youth Services Levy category was for the China Springs Detention Center at a rate of just over \$0.005. She explained that the tax rate for Detention went into the General Fund to offset the cost of the jail, though the value generated by the tax rate was not near the jail's actual cost. She noted that the tax rate for the Family Court represented a similar situation. She explained that the tax rate of nearly \$0.02 did not cover the full cost of the Family Court Program, though it did help to support a fundamental service provided to the public by the County.

Ms. Yacoben referred to the Assembly Bill (AB) 104 category listed on the slide. She reminded the Board of her earlier mention of the property tax rate decreasing from the original constitutional rate of \$5.00 per \$100 to \$3.64 per \$100 of valuation in either 1979 or 1981. She explained that there was an increase in sales tax as a result of that change, which accounted for the SCCRT of 1.75 percent she had mentioned previously. She elaborated that a discrepancy was found in 1991 regarding the revenue generated from sales tax in Northern Nevada and Southern Nevada. She explained that the sales tax revenue shifted towards Southern Nevada and was subsequently lost in Northern Nevada, which resulted in the State Legislature permitting Northern Nevada to implement makeup taxes to account for the difference. She described AB104 as the fair share or makeup tax

bill. She stated that the tax rate for AB104 was \$0.0272 and consisted of the County's net contributions to the Cities of Reno and Sparks for a total tax amount of \$4.3 million.

Ms. Yacoben noted that the County's debt position had been briefly discussed previously, and she had sent email correspondence regarding such matters to the Board. She explained that the debt service tax rate was just under \$0.01, accounting for \$1.4 million levied by the County for annual principal and interest payments.

Ms. Yacoben explained that the total property tax levy by the County was \$1.39 per \$100 of assessed valuation when rounded to two decimal places. She explained that the total rate an individual would ultimately pay was impacted by whether the person lived in a city, as they would be expected to pay the city's tax levy, the associated school district's levy, and the County's levy. She explained that the combined total of those levies would account for the maximum \$3.64 per \$100 of assessed value in addition to the \$0.02 State override that was not subject to the maximum property tax rate stipulated by the NRS. She emphasized that the County had no control over the \$0.02 override set by the State.

Ms. Yacoben hoped to relate her presentation to the County's budget process, as the Board had requested monthly budget briefings and financial updates several months prior. She offered to revisit the discussion in more detail to discuss the importance of property tax levies for the budget when the County's budget process began again. She emphasized that while approval of the discussed property tax levy was strictly a ministerial duty, it had great significance as property taxes accounted for the County's single largest source of revenue, accounting for 50 to 53 percent or approximately \$285 million of the General Funds revenue, depending on the year. She clarified that the values listed on the slide accounted for the net value of abatements. She explained that the Assessor would appear before the Board, likely in August, to provide a presentation on abatements and their impact on the County's budget. She estimated that abatements accounted for \$109 million at that time. She concluded her presentation by reiterating her intention to maintain brevity. She reminded the Board that Ms. Mathers was present at the BCC meeting and was an expert on the topic.

Chair Hill noted that she would address the Board's questions on the item after deferring the discussion to Chief Deputy District Attorney (CDDA) Michael Large to provide context on the actions being deliberated on that day.

CDDA Large thanked Chair Hill and asked Ms. Yacoben to remain at the podium to clarify details regarding the public comment Reno City Councilmember Meghan Ebert had provided earlier. He inquired whether the State's override at a \$0.02 rate mentioned in the excerpt Ms. Ebert recited from Resolution R25-43 was for capital services related to State debt. Ms. Yacoben requested to investigate the matter further. CDDA Large agreed that the matter should be further considered, and he recommended that it be clarified in future reports.

CDDA Large responded to Chair Hill's inquiry by explaining that NRS 361.4547 specified that after all final budgets from taxing entities like the County and City

of Reno were approved, they would be submitted to the NTC. Following review, the NTC would certify the combined tax rate for all involved entities, which the County was responsible for collecting. He emphasized that the combined rate provided by the NTC was the key value for subsequent action from the Treasurer's Office. He clarified that the Board's action on Agenda Item 5 related to NRS 361.460, which outlined that immediately after the NTC's action, the Board shall, by resolution, levy the certified tax rate for the upcoming fiscal year starting July 1. He explained that staff consistently aimed to schedule Board action to be taken on the matter during the BCC's regular meeting on the last Tuesday of June. He mentioned that ACM Thomas had indicated that the action on Agenda Item 5 would be purely ministerial during the previous BCC meeting. He noted that the timing prevented including that action during the BCC meeting on the last Tuesday of June, since the NTC didn't act until the morning of Wednesday, June 25, 2025. That delay was why Agenda Item 5 had been scheduled for deliberation during a Special BCC meeting with only one item to consider, which created an uncommon situation that had last been seen in 2020. He stressed that the NTC's action had to occur before the BCC could proceed.

Chair Hill asked whether the use of the word *shall* in the language of NRS 361.460 indicated the same responsibility for the Board to act as was expected when used elsewhere, such as *shall certify elections*. CDDA Large confirmed that the Board had a duty to act on what the State compelled the BCC to do by law, and he noted that the Board's action on the item was also necessary for the County's taxing partners.

Commissioner Andriola asked CDDA Large what would happen should the Board not approve and execute the resolution to levy the certified tax rates. She inquired further by asking what the NRS specified would occur if the Board did not act.

CDDA Large anticipated that the NTC, through their attorneys, would likely file a writ of mandamus in the Nevada Supreme Court compelling the Board to act before July 1. He noted that such action might prove improbable, but the Board must do so. He reiterated the necessity for the Board to act on the item. He explained that the members of the BCC had sworn an oath regarding their duties, which stipulated that they would carry out Nevada law. He suggested that regardless of whether inaction would be considered an omission, the Board would be regarded as being in nonfeasance of their duties. He reiterated his anticipation that if such events occurred, the Board would be compelled to act by either the Nevada Supreme Court or by reconsidering the item.

Commissioner Andriola asked for confirmation that the NTC set the tax rates following the submission and analysis of final budgets. This was done before the NTC would make a recommendation to be brought before the Board so the BCC could vote to certify the NTC's action. Ms. Yacoben speculated that the steps outlined by Commissioner Andriola might be incomplete. She clarified that the County would recommend the proposed levy rates for the upcoming fiscal year to the NTC. She noted that the County's proposed rate of \$1.3917 per \$100 of valuation had not changed in 20 years.

Commissioner Andriola thanked Ms. Yacoben and expressed appreciation for clarifying her assumption. Commissioner Andriola indicated that she did not see any

increase in the tax rate. She noted that the Board had a duty to act on the item, and not doing so would be considered a dereliction of duty. She explained that refusal to uphold the word *shall* had legal consequences, as the responsibility to follow such language was very clear. She thanked Ms. Yacoben for clarifying that the County's proposed tax rate had not increased in 20 years.

Commissioner Clark recounted that he had done research with the Assessor's Office the day prior and had spoken with staff at the Treasurer's Office. He opined that people did not understand that the County had at least 15 different tax districts. He noted that the Assessor acted as the appraiser for the County and identified the property values before submitting that information to the Treasurer's Office, which would continue the calculations. He emphasized that the Cities of Reno and Sparks did not have an Assessor or Treasurer, so the County provided such services for those agencies. He opined that the confusion on the item stemmed from the wording of the included materials, which indicated that the tax rate would not exceed \$3.64 per \$100 of assessed valuation. He explained that the 15 different tax districts had tax rates as low as \$2.7 per \$100 of assessed valuation and as high as \$3.66 per \$100. He clarified that the rates for all 15 tax districts would not exceed the maximum tax rate, but they would not all necessarily be expected to pay the maximum rate. He provided an example where an individual with property in unincorporated Washoe County paid a combined tax rate of \$3.2402 per \$100 of assessed value, and might assume, based on the language of the item, that the County was raising that rate to the maximum \$3.64 per \$100 of assessed value. He emphasized that such an assumption was incorrect and clarified that because the County had 15 different tax districts, people would pay different tax rates. Despite tax rates differing based on tax district, no properties would have tax rates exceeding the maximum value of \$3.64 per \$100 assessed value. He opined that providing a better explanation could have avoided some misunderstandings.

On the call for public comment, Ms. Penny Brock introduced herself as the Chair of the South Valleys Citizens Advisory Board (CAB). She explained that she had heard from citizens who wondered how they could afford an increased property tax rate. She emphasized that the tax rate would not increase, but there would be a 3 percent increase in those citizens' property tax bills. She noted that the tax increase was all those individuals cared about, as they were struggling, particularly younger families and seniors on fixed incomes. She stated that people were paying for their groceries with credit cards approaching their maximum balances, resulting in those individuals needing to take out loans to purchase food. She stated that even those renting homes would subsequently face increased rent prices due to higher property tax bills. She reflected upon a BCC meeting held in March where County Manager Eric Brown and the financial team reportedly had given the BCC the County's budget only an hour before the meeting, prompting a significant reaction from the Board. She noted that discussion of the budget had been tabled during that meeting to be discussed during a special meeting, but that meeting was never scheduled. She recounted that the County had sent the budget from the previous year to the Nevada Department of Taxation (NDT), though she was uncertain whether the County ever sent the new budget to the NDT. She opined that the taxpayers were confused due to a lack of transparency. She asked what the taxpayers would think on August 1 if they received

notice that their property taxes were increasing. She noted that the Board would face any confusion caused by such a notice, as the public was already concerned. She reported that people had heard that the property tax rate would not increase, though she opined that there would be a 3 percent increase. She stated that the foundation of the tax increase was the County's budget, and emphasized that the Board had to manage the budget. She said there was a lack of accountability and opined that County employees were being compensated too highly in addition to their Public Employees' Retirement System (PERS) benefits. She noted that while many individuals had not received a raise for a long time, the Board was being given a raise of 63 percent effective July 1, which would increase their compensation from \$70,000 to \$116,000 annually. She asked how the Board thought taxpayers would respond to that news. She explained that the 63 percent raise for members of the BCC was prompted by an unfunded mandate from a bill introduced by Nevada Senator Skip Daly. She reported that Senator Daly mentioned having spoken to Chair Hill often about that bill.

Vice Chair Herman opined that Agenda Item 5 still indicated an increase in taxes. She asked whether the item represented a tax increase, and how much that increase would be. Ms. Yacoben clarified that while the tax rate was not increasing, Nevada had a tax cap of 3 percent for residential properties and 8 percent for commercial properties. She noted that those rates were not consistent from year to year, as a calculation caused them to vary. She emphasized that the 3 and 8 percent tax rates represented the maximum that one's property tax would be set at, depending on whether the property was a primary residence. She reiterated that those rates might increase in any given year. She stressed that there was no tax rate increase and explained that there would be an abatement if those values did increase. She reiterated that there was a maximum to any increases at the 3 or 8 percent cap. Chair Hill noted that those factors were outlined within the NRS, which Ms. Yacoben confirmed. Chair Hill indicated that Ms. Yacoben had no control over those rates, and Ms. Yacoben affirmed her assertion by explaining that she and the Board had no oversight over those matters.

Vice Chair Herman remarked that when the Board was presented with the County's budgets every year, she had always asked why the income from taxes did not increase with the increase in costs. She recounted that after five years of asking that question, she was given the answer that abatements were the cause of the County's problem. She acknowledged that while the abatement issue was unrelated to what was being discussed for Agenda Item 5, she wanted to provide background. She emphasized that development was not generating the revenue to justify the cost of further development.

Ms. Yacoben noted that she did not disagree with anything Vice Chair Herman had mentioned regarding abatements. ACM Thomas pointed out that Vice Chair Herman had previously requested a presentation on abatements. ACM Thomas reported that a presentation by the Assessor was scheduled for the last BCC meeting in August to provide details behind the reasoning for the tax caps and the loss Vice Chair Herman alluded to in County revenue due to Nevada's tax structure. ACM Thomas opined that the presentation would clarify the matter for Vice Chair Herman, and Vice Chair Herman expressed hope that it would.

On motion by Commissioner Andriola, seconded by Commissioner Garcia, which motion duly carried on a 5-0 vote, it was ordered that Agenda Item 5 be approved and executed.

25-0488 AGENDA ITEM 6 Public Comment.

Ms. Penny Brock introduced herself and indicated her intent to revisit a comment she had made during a Board of County Commissioners (BCC) meeting the week prior regarding the Federal Bureau of Investigation (FBI) Director Kash Patel. She noted that Mr. Patel had sent Congress evidence that the Chinese Communist Party (CCP) printed ballots for the 2020 presidential election in swing states. She reported that President Donald Trump had since requested that a special prosecutor visit the swing states. She thanked the Board and explained that she wanted to inform them of the update.

25-0489 AGENDA ITEM 7 Announcements/Reports.

Chair Hill asked Assistant County Manager (ACM) Kate Thomas and the Board of County Commissioners (BCC) if they had any additional comments or questions, and it was determined that they had none.

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04:43 p.m. There being no further business to discuss, the meeting was adjourned without objection.

ALEXIS HILL, Chair
Washoe County Commission

ATTEST:

JANIS GALASSINI, County Clerk and
Clerk of the Board of County Commissioners

Minutes Prepared by:
Brooke Koerner, Deputy County Clerk