

NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at **6:00 p.m.** on **September 15, 2021** in the Chateau at 955 Fairway Boulevard, Incline Village, Nevada.

In accordance with the Governor's Emergency Directive, all those in attendance will be required to wear a mask. Thank you, in advance, for your compliance

- A. PLEDGE OF ALLEGIANCE*
- B. ROLL CALL OF TRUSTEES*
- C. INITIAL PUBLIC COMMENTS* - *Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*
- D. APPROVAL OF AGENDA (for possible action)
- The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.*
- OR-**
- The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.*
- E. DISTRICT GENERAL MANAGER UPDATE (for possible action) – **pages 4 - 14**
- F. REVIEW OF THE LONG RANGE CALENDAR (for possible action) – **page 15**
- G. REPORTS TO THE BOARD* - Reports are intended to inform the Board and/or the public.
1. Treasurers Report (for possible action) – **page 16**
 - A. Payment of Bills (for possible action) (For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy) (Requesting Trustee: Treasurer Michaela Tonking)
 2. Fiscal Year 2020/21 Fourth Quarter Budget Update: Fourth Quarter Financial Report Through June 30, 2021 (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 17 - 46**
 3. Fiscal Year 2020/21 Fourth Quarter Budget Update: Popular CIP Status Report Through June 30, 2021 (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 47 - 50**
- H. CONSENT CALENDAR (for possible action) (In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar. The Consent Calendar may not include changes to budget, user rates or taxes, adoption or amendment of ordinances, or any other action which is subject to a public hearing. Each consent item shall be separately listed on the agenda, under the heading of "Consent Calendar". A memorandum containing all relevant information will be included in the packet materials for each Consent Calendar item. The memorandum should include the justification as a consent item in the Background Section. Any member of the Board may request the removal of a particular item from the Consent Calendar and that the matter shall be removed and addressed in the General Business section of the meeting. A unanimous affirmative vote shall be recorded as a favorable motion and approval of each individual item included on the Consent Calendar.)

Incline Village General Improvement District

Incline Village General Improvement District is a fiscally responsible community partner which provides superior utility services and community oriented recreation programs and facilities with passion for the quality of life and our environment while investing in the Tahoe basin.

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • FAX (775) 832-1122

www.yourtahoeplace.com

NOTICE OF MEETING

Agenda for the Board Meeting of September 15, 2021 - Page 2

1. Review, discuss and possibly approve the Mathis Group Pre-Contract Board and Executive Team Interviews Proposal in the total amount of \$8,000 (Requesting Trustee: Board Chairman Tim Callicrate) – **pages 51 - 53**
- I. GENERAL BUSINESS (*for possible action*)
 1. Review, discuss and possibly approve augmentations to the FY2021/22 approved budget to reflect carry-over of available appropriations from the FY2020/21 capital budget to support ongoing capital improvement projects (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 54 - 57**
 2. Review, discuss, and potentially approve a scope of work for special legal counsel related to the beach deed and authorize the General Manager to execute a contract with counsel not-to-exceed \$25,000 (Requesting Staff Member: District General Counsel Joshua Nelson) – **pages 58 - 62**
 3. Review, discuss and possibly approve the District's Strategic Plan for 2021-2023 (Requesting Staff Member: District General Manager Indra Winquest) – **pages 63 - 124**
 4. Review, discuss, and possibly provide direction on next steps to further discuss and/or recommended revisions to Policy 16.1.1 Recreation Roll Policy (Requesting Staff Member: District General Manager Indra Winquest) – **pages 125 - 206**
 5. Policy 15.1.0: Accounting, Auditing and Financial Reporting, Audit Committee: Review and update from the September 2, 2021 Board Meeting – continuing discussion (Requesting Trustee: Board Chairman Tim Callicrate) – **pages 207 - 252**
 6. Review, discuss and provide to the District General Manager: (Requesting Trustee: Board Chairman Tim Callicrate) – **pages 253 - 309**
 - (a) Performance Evaluation (in accordance with the District General Manager's Employment Agreement, Section 7, PERFORMANCE EVALUATION)
 - (b) Merit Salary Increase
Review, discuss and possibly make changes to the District General Manager's Employment Agreement (in accordance with the District General Manager's Employment Agreement, Section 3. SALARY, subparagraph 3.3 and Section 7. PERFORMANCE EVALUATION, subparagraph 7.3)
 - (c) Contract Extension
Review, discuss and possibly make changes to the District General Manager's Employment Agreement (in accordance with the District General Manager's Employment Agreement, Section 2, TERM OF AGREEMENT)
 - (d) Phone/Technology Allowance
Review, discuss and possibly make changes to the District General Manager's Employment Agreement (in accordance with the District General Manager's Employment Agreement, Section 4, BENEFITS, subparagraph 4.4)
- J. FINAL PUBLIC COMMENTS* - Limited to a maximum of three (3) minutes in duration.
- K. ADJOURNMENT (*for possible action*)



NOTICE OF MEETING

Agenda for the Board Meeting of September 15, 2021 - Page 3

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, September 10, 2021 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of September 15, 2021) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 253:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website (www.yourtahoeplace.com/Board of Trustees/Meetings and Agendas)
3. State of Nevada public noticing website (<https://notice.nv.gov/>)

/s/ Susan A. Herron, CMC

Susan A. Herron, CMC

District Clerk (e-mail: sah@ivgid.org/phone # 775-832-1207)

Board of Trustees: Tim Callicrate - Chairman, Matthew Dent, Sara Schmitz, Kendra Wong, and Michaela Tonking.

Notes: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. IVGID'S agenda packets are available at IVGID's website, www.yourtahoeplace.com; go to "Board Meetings and Agendas".

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winqest
District General Manager

SUBJECT: Review, discuss, and possibly provide direction on next steps to further discuss and/or recommended revisions to Policy 16.1.1, Recreation Roll Policy

DATE: September 15, 2021

I. RECOMMENDATIONS

Review, discuss, and possibly provide direction on next steps to further discuss and/or make recommended revisions to Policy 16.1.1., Recreation Roll Policy.

II. BACKGROUND

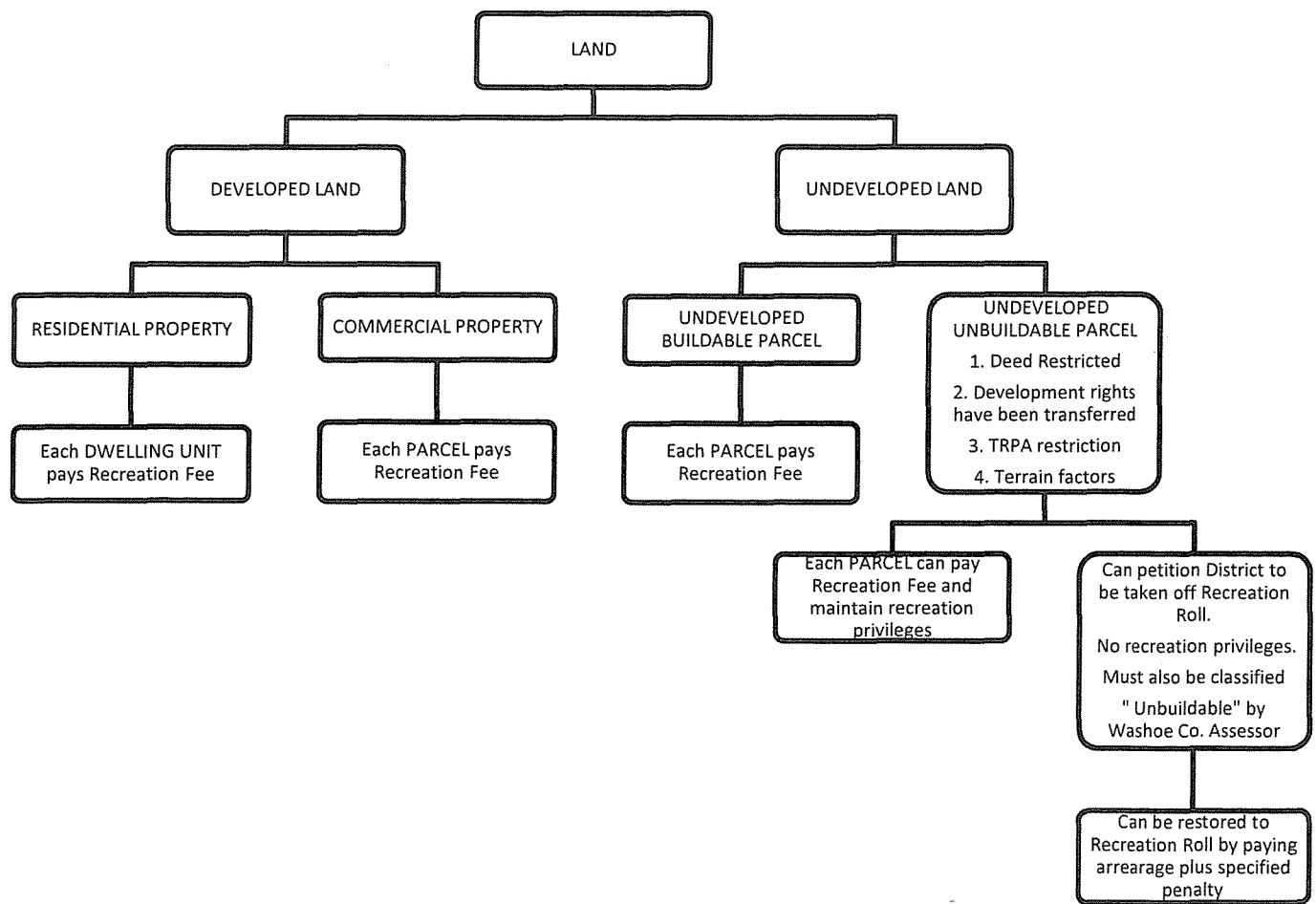
Policy 16.1.1, the District's Recreation Roll Policy was formally adopted by the Board of Trustees in June of 2009. Below is the timeline related to the eventual adoption:

- May 1968 – Recreation Roll established in conjunction with IVGID Beach Purchase.
- February 1982 – Commercial Parcels added to the Recreation Roll, Hotel units no longer assessed.
- November 2008 – Board of Trustees retreat initiated discussion about reinstatement of parcels and need for policy.
- April 2009 – Board receives proposal for policy and after discussion, directs, edits, and suggests revisions before adoption.
- June 2009 – Board of Trustees adopts Policy 16.1.1.
- October 2009 – Board of Trustees revise Policy 16.1.1 to expand section 2.0 definition item 6 adding paragraph A.

Main elements of Policy 16.1.1:

- Establish eligibility to pay the Recreation Facility Fee and where applicable, the Beach Facility Fee.
- Recreation and Beach Facility Fee charged to dwelling units, commercial parcels, and undeveloped lots.

- Relevant Definitions, including Washoe County Assessor parcel number, and dwelling unit as described in Washoe County Code.
- Validates June 1, 1968 for determination of beach privileges.
- Addresses real property exemptions.
- Addresses reinstatement of privileges.
- Setting and Collection of the fees with reference to NRS 318.201
- Established Flow Chart (shown below) to define and apply the policy



III. ADDITIONAL INFORMATION

Currently, the General Manager's Committee on Ordinance 7 (Committee) is identifying areas for potential recommendations for revisions to the Board of Trustees. One of the recommendations from the Committee is for the District to evaluate its current policy that contains governance of unbuildable lots within the boundaries of Incline Village and Crystal Bay. Furthermore, to consider possible modifications to Policy 16.1.1 as it relates to issuance of recreation privileges and the ability to petition on or off the Recreation Roll. It should also be noted that in April of 2018, the Board of Trustees took action to defer any sales of unbuildable parcels until such time that a proper policy and process is in place. Additionally, over the past few years, there has been questions related to how IVGID assesses the Recreation Facility Fee including the utilization of Washoe County's definition of a dwelling unit, IVGID's ability to determine and exempt real property based on Washoe County's definition, and how to identify potential additional dwelling units (ADU's) that are not identified by Washoe County.

Based on the factors above and that Policy 16.1.1 has not been reviewed since 2018, it's important to bring this discussion to the Board of Trustees for review, consideration, and affirmation.

Parcel Statistics from the 2021/22 Recreation Roll

The following table summarizes data tracked by IVGID via the CAPSTONE database for purposes of administering the District's recreation priveleges.

Prior to creating the Recreation Roll that is transmitted to Washoe County for puposes of assessing the District's annual recreation and beach facility fees (levied via the Washoe County property tax bill), Staff compares the CAPSTONE data with the Washoe County parcel database and updates the CAPSTONE data for any parcel changes made by Washoe County that impact recreation priveleges and the related facility fees.

It should be noted that the District's parcel database does NOT reflect all parcels included in the Washoe County parcel database but seeks to maintain up-to-date parcel data for all parcels that are assigned recreation priveleges through the administration of Ordinance 7.

In addition, the District's CAPSTONE database also maintains parcel data for several parcels that are no longer active parcels in the Washoe County database.

This is required in order for the District to retain legacy parcel data, and associate recreation privilege data through changes in assigned APN numbers, over time.

For purposes of assigning recreation privileges and assessing applicable facility fees, the District’s CAPSTONE database includes information specific to the number of “units” that are associated with each parcel. In this regard, a parcel with a single-family residence is reflected as having a single unit on the property and is assessed a single recreation fee and (if applicable) a single beach fee. A parcel where a duplex is located is reflected as having two units on the property and is thus assessed two facility fees.

The following chart shows the number of parcels currently tracked in the District’s CAPSTONE database, the number of units assessed either a Recreation or Beach Facility Fee and the distribution of dwelling units assigned to dwelling units for the 2021/22 fiscal year.

FY2021/22 Recreation Roll

Washoe County Parcel Database	9506	----	Publicly-Owned	
			IVGID	166
Total Parcels Tracked - IVGID (Capstone)	9249		State of NV	347
			US Gov't.	687
			Washoe County	22
Parcels Assessed:			WC School Board	6
			Fire District	4
Dwelling Units Assessed:	8195	7740		
Dwelling Units per Parcel:				
1	7733	7280		
2	84	83		
3	13	13		
4	26	26		
6	4	4		
24	1	1		
28	1	1		
75	1	1		
Total Dwelling Units Assessed	7863	7409		

Unbuildable Lots

Ordinance 7 specifically addresses the treatment of Unbuildable Lots for purposes of assigning and administering IVGID recreation and beach privileges. By definition, unbuildable lots do not have any structures on the property, however, privately-owned unbuildable lots are subject to assessment of recreation and beach facility fees, unless the property-owner has filed documentation seeking exemption from the assessment (and foregoing associated recreation privileges).

Washoe County tracks “unbuildable lots” via to land use codes. Based on the information maintained by Washoe County, there are currently a total of 162 unbuildable lots within the District. Of these, a total of 40 are privately-owned, while 122 are publicly-owned.

Of the 40 privately-owned unbuildable lots within the District, 25 of these are currently assessed both a recreation and beach facility fee, and 2 additional parcels are assessed a recreation facility fee only.

Unbuildable Lots:	Public	Private	Total
Land Use Code 160 - Splinter, unbuildable; small size or shape	17	2	19
Land Use Code 170 - Other, unbuildable: roads, restrictions, terrain	105	38	143
	122	40	162
IVGID Facility Fees Charged			
<i>Recreation Fee</i>		27	27
<i>Beach Fee</i>		25	25

Note: The District holds title to 104 of the 122 publicly-owned Unbuildable Lots.

IV. FINANCIAL IMPACT AND BUDGET

None at this time.

V. ALTERNATIVES

Provide Staff direction to not bring back Policy 16.1.1, Recreation Roll Policy for further discussion or possible revisions.

VI. ATTACHMENTS

- ✓ Current Policy 16.1.1, October 28, 2009
- ✓ Memorandum dated August 15, 2018; Subject: Educational Session and Discussion on Board Policy 16.1.1 – Recreation Roll Policy
- ✓ Meeting Minutes from August 27, 2018
- ✓ Memorandum dated October 15, 2009; Subject: Amend Recreation Roll Policy 16.1
- ✓ Meeting Minutes from October 28, 2009
- ✓ Recreation Pass Policy and Recreation Charge – History Document
- ✓ Meeting Minutes from June 10, 2009 with original Policy 16.1.1
- ✓ Meeting Minutes from April 11, 2018 – Deferring sales of unbuildable parcels
- ✓ Response from Nevada Attorney General, 1975
- ✓ Meeting Minutes from 1972 and 1982 regarding the Recreation Roll and Commercial Parcels



Recreation Roll Policy

Policy 16.1.1

The Incline Village General Improvement District is committed to providing superior community oriented recreation programs and facilities to the community. To support that commitment, the Board of Trustees has adopted the following policy relating to the establishment and eligibility to pay the Recreation Fee and, where applicable, the Beach Fee

POLICY: The Incline Village General Improvement District will charge the prescribed Recreation Fee and the Beach Fee to all qualifying real properties within the boundaries of the District.

1.0 The Incline Village General Improvement District will charge the prescribed Recreation Fee, and if applicable the Beach Fee, to all qualifying real properties in one of the following categories:

1. All dwelling units on developed residential parcels;
2. All commercial parcels; and
3. All undeveloped residential parcels which are not designated as unbuildable.

2.0 Definitions

1. Recreation Fee is the annual Recreation Standby and Service Charge assessed by the District on all real property within the District that is in one of the categories listed in Section 1.0 of this document.
2. Beach Fee is the annual Recreation Standby and Service Charge assessed by the District on all identified real property that was within the District on June 1, 1968, and is in one of the categories listed in Section 1.0 of this document.
3. Recreation Roll is a listing created by the Incline Village General Improvement District of real property, using the Washoe County Assessor parcel number, that is in one of the categories listed in 1.0 of this document who pay the annual Recreation Fee, and where applicable the Beach Fee.
4. Dwelling Unit as described in the Washoe County Code as "any building or portion thereof, which contains living facilities with provisions for sleeping, eating, cooking, and sanitation."
5. Qualified Real Property is property subject to payment of a Recreation Fee.
6. Exempt Real Property is real property that is located within the current geographic boundaries of the District but which Washoe County has exempted from paying Washoe County property tax. "Exempt Real Property" includes but is not limited to, real property that is used or intended for use for religious or educational purposes, condominium and town house common areas that do not include any Dwelling Units, and publicly owned property.



Recreation Roll Policy

Policy 16.1.1

A. The owner of a Dwelling Unit that is both located on an Exempt Real Parcel and is occupied as a residence in support of the allowed use by the Exempt Real Parcel may apply to the District to place that Dwelling Unit on the Recreation Roll. Upon (a) acceptance by the District of such application and (b) receipt of payment of the prescribed annual Recreation Fee, and if applicable, the Beach Fee, the Dwelling Unit shall be considered to be Qualified Real Property; but only for so long as the ownership and use of such does not change materially.

7. Unbuildable Parcel is a parcel so classified by Washoe County and is listed in Category 16 or 17 by the Washoe County Assessor, and has been removed from the Recreation Roll by the District following the owner's petition.

3.0 Qualifying Real Properties Subject to Fee Assessments

1. Real property in one of the categories listed in Section 1.0 that was within the boundaries of the District when it acquired the beach properties on June 1, 1968. These properties are charged the annual Recreation Fee and charged the annual Beach Fee.
2. Where real property parcels have been split for development purposes, the resulting smaller parcels are considered to have the same qualifications as the original parcel.

4.0 Real Property Exempt from Paying Fee Assessments

1. When development takes place that results in new parcels or additional dwelling units, each new parcel or dwelling unit becomes a Qualified Real Property and is placed on the Recreation Roll.
2. Information contained on the Washoe County Assessor's "Real Property Assessment Data" sheets will be used to determine eligibility for a property to be classified as a Qualified Real Property.
3. Qualified Real Property that is added to the Recreation Roll as a result of conditions listed in paragraph 1 or 2 above, or by annexation or merger of territory to the District may be required to pay to the District an entry fee as established by the District based on the portion of the Recreation Fee and Beach Fee that was used for capital purposes.



Recreation Roll Policy

Policy 16.1.1

5.0 Reinstatement to the Recreation Roll

1. An unbuildable parcel that has been removed from the Recreation Roll by petition can be restored to the Recreation Roll, and thereby have recreation privileges restored by first paying the total amount of recreation and, if applicable Beach Fees that had been have levied since the parcel was taken off the Recreation Roll, plus any fees or penalties permitted by the State of Nevada as defined in Nevada Revised Statute (NRS) 99.040(1).
2. An exempt parcel not on the Recreation Roll may obtain a qualified status if the general plan and zoning designation of the property is changed by Washoe County, according to the provision of NRS and Washoe County Code.

6.0 Setting and Collection of the Recreation Fee and the Beach Fee

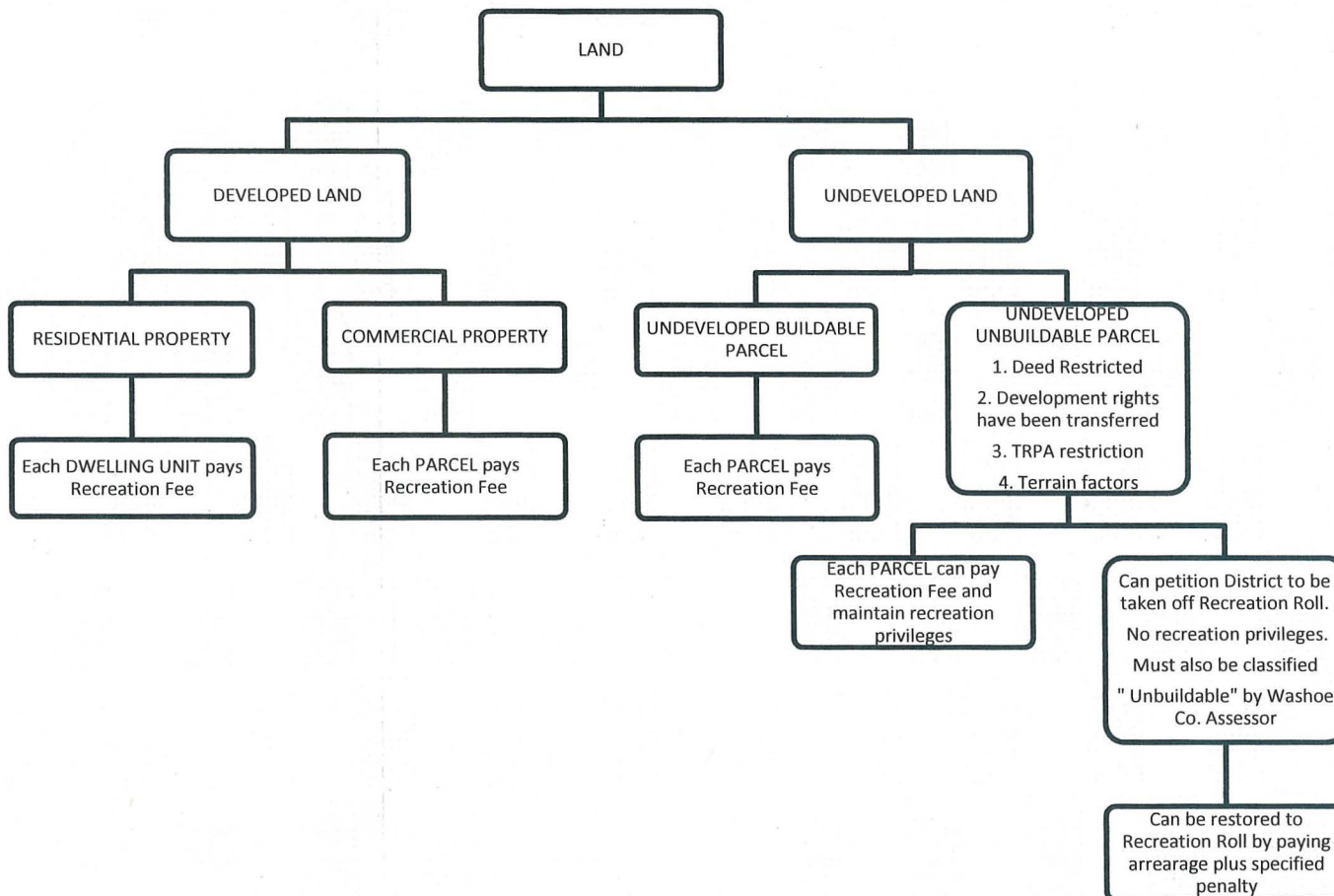
1. The Board of Trustees will set the amount of the Recreation Fee and the Beach Fee annually as part of the budget preparation process.
2. The Board of Trustees will set the method and manner of collection of the Recreation Fee and the Beach Fee annually by resolution.
 - A. The Board of Trustees may choose to follow the procedure set forth in NRS 318.201 and have the Recreation and Beach Fees collected annually by the Washoe County Treasurer along with other taxes collected by the County.
3. When the applicable Recreation Fee has been paid, such payment entitles the owner to certain uses and rates at certain District-owned recreation facilities, excluding the Beaches and Boat Launch. This is defined more fully in District Ordinance #7.
4. When the applicable Beach Fee has been paid, such payment entitles the owner to certain uses and rates at the District-owned Beaches and Boat Launch. This is defined more fully in District Ordinance #7.

7.0 Flow Chart of Policy 16.1.1



Recreation Roll Policy

Policy 16.1.1



MEMORANDUM

TO: Board of Trustees

FROM: Steven J. Pinkerton
General Manager

Gerald W. Eick, CPA CGMA
Director of Finance

SUBJECT: Educational Session and Discussion on Board Policy 16.1.1 –
Recreation Roll Policy

DATE: August 15, 2018

This General Business item is included on this agenda as requested at the June 13, 2018 Board meeting.

Excerpt from the June 13, 2018 minutes

M. REVIEW WITH BOARD OF TRUSTEES, BY THE DISTRICT GENERAL MANAGER, THE LONG RANGE CALENDAR (for possible action)

District General Manager Pinkerton went over the Long Range Calendar and added an education item for Policy 16.1.1 to the August meeting at the end of the month and reminded everyone that the date is Monday, August 27.

This is educational and for discussion only. It does not require any type of Board action at this time.

Recreation Roll Policy

16.1.1

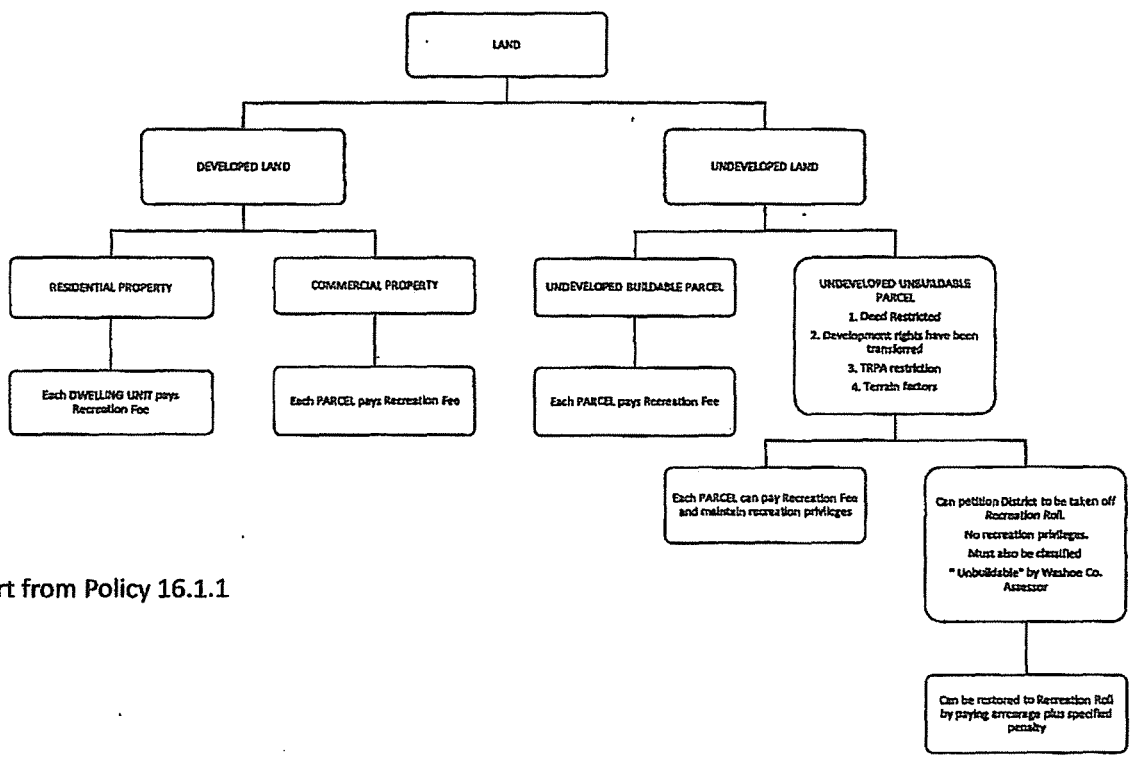
Board of Trustees Meeting
August 27, 2018

Timeline for Policy 16.1.1

- **May 1968** – Recreation Roll established in conjunction with IVGID Beach Purchase
- **February 1982** – Commercial Parcels added to Recreation Roll, Hotel Units no longer assessed.
- **November 2008** - Board of Trustees Retreat initiated discussion about reinstatement of parcels and possible need for policy
- **April 2009** – Board receives proposed policy and after discussion, directs edits and suggested improvements before adoption
- **June 2009** – Board of Trustees adopts Policy 16.1.1
- **October 2009** – Board of Trustees revises Policy 16.1.1 to expand section 2.0 Definition Item 6 adding paragraph A

Main Elements of Policy 16.1.1

- Establishes eligibility to pay the Recreation Fee and where applicable, the Beach Fee
- Recreation and Beach charged to dwelling units, commercial parcels and undeveloped lots
- Relevant Definitions, including Washoe County Assessor parcel number, and dwelling unit as described in the Washoe County Code
- Validates June 1, 1968 for determination of beach privileges
- Addresses real property exemptions
- Addresses reinstatement of privileges
- Setting and Collection of the Fees, with reference to NRS 318.201
- Established Flow Chart to apply the Policy



Flowchart from Policy 16.1.1

Issues to consider within the IVGID Code

- Does District still need a standalone Policy or can it be combined with administrative section for a revised Ordinance 7
- Aligning references and definitions to current codes and methodologies for the Washoe County Assessor
- If retained, are fundamental elements sufficient in the current version

Next Steps for Policy 16.1.1

- Staff analysis of Washoe County Assessor codes and methodologies to align process and definitions to current data
- Consider future consequences to Annual Report on the Recreation Roll given the 2022 maturity of the last Bond dating back to facility acquisition
- Staff and Legal Counsel planned approach is to blend elements of the current Policy 16.1.1 in the administrative code sections relative to the successor to Ordinance 7
- A specific timeline is not yet set for this section of the Code



Recreation Roll Policy

Policy 16.1.1

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3. Recreation Roll is a listing created by the Incline Village General Improvement District of real property, using the Washoe County Assessor parcel number, that is in one of the categories listed in 1.0 of this document who pay the annual Recreation Fee, and where applicable the Beach Fee.
4. Dwelling Unit as described in the Washoe County Code as "any building or portion thereof, which contains living facilities with provisions for sleeping, eating, cooking, and sanitation."
5. Qualified Real Property is property subject to payment of a Recreation Fee.
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Recreation Roll Policy

Policy 16.1.1

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7. Unbuildable Parcel is a parcel so classified by Washoe County and is listed in Category 16 or 17 by the Washoe County Assessor, and has been removed from the Recreation Roll by the District following the owner's petition.

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Recreation Roll Policy

Policy 16.1.1

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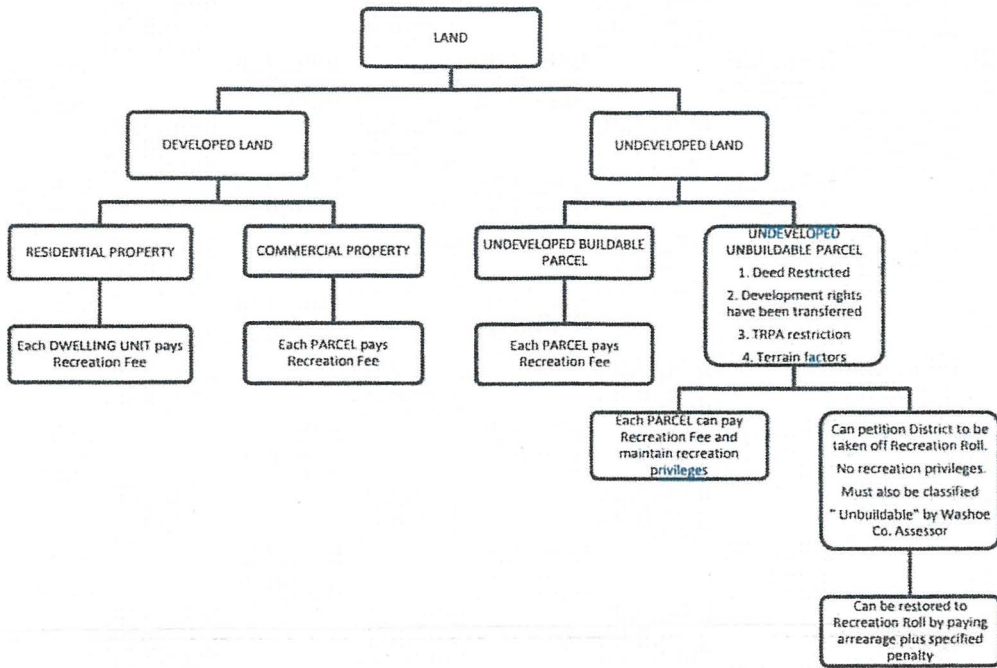
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 - A. The Board of Trustees may choose to follow the procedure set forth in NRS 318.201 and have the Recreation and Beach Fees collected annually by the Washoe County Treasurer along with other taxes collected by the County.
3. When the applicable Recreation Fee has been paid, such payment entitles the owner to certain uses and rates at certain District-owned recreation facilities, excluding the Beaches and Boat Launch. This is defined more fully in District Ordinance #7.
4. When the applicable Beach Fee has been paid, such payment entitles the owner to certain uses and rates at the District-owned Beaches and Boat Launch. This is defined more fully in District Ordinance #7.

7.0 Flow Chart of Policy 16.1.1



Recreation Roll Policy
Policy 16.1.1



F.6. Educational Session and Discussion on Board Policy 16.1.1 - Recreation Roll Policy (Presenting Staff Members: District General Manager Steve Pinkerton and Director of Finance Gerry Eick)

District General Manager Steve Pinkerton and Director of Finance Gerry Eick went over the submitted materials.

Trustee Callicrate said one of his concerns, referencing agenda packet page 234, is the undeveloped and unbuildable parcels. It was brought up in public comments tonight and has been as well at several meetings. When we have an unbuildable parcel, the whole point of the Recreation Fee is the family or single individual or commercial occupancy. On lots that can't be built upon there should be no Recreation Fee associated with them because they are not buildable or developable and this is where the picture gets muddled or thereabouts. There are other unbuildable/undeveloped parcels where we can't collect fees so this seems to be a mote point. Director of Finance Eick said he is familiar with what we have and not locked on any answer rather this is about bringing this before you as there are a lot of questions and then start down the path of committing to the Washoe County Assessor's nomenclature with the long term outcome being bringing the definition to what we want covered or excluded and that begin with getting aligned with the Washoe County Assessor. We will then build a chart with the covered or not covered parcels and then make a code that makes sense and is comprehensive. Trustee Callicrate said you are right on the mark with nomenclature and asked if all members of the Board were on the same page with Washoe County and moving that forward. Trustee Horan said he agrees on the nomenclature and that getting this will helps us get a better feel for the Recreation Roll. Trustee Morris said he agrees with what has been said and would like to continue to point out that this is educational as 16.1.1 is getting long in the tooth and that we do need to update them. He is a little concerned about combining more things into Ordinance 7 as that is opening a dam here. Director of Finance Eick said he is not suggesting adding anything to Ordinance 7 rather provide definition and administration and get that down in writing what has been a practice that has been handed down over time. This would be similar to what we do with Ordinance 1 which is have the ordinance and update the exhibits and thus we end up with an exhibit and not altering the ordinance and that substance. Trustee Morris said he appreciates that explanation and it calms him; work on. Trustee Dent said he likes the idea of making some updates to get us where we should be Washoe County and asked what the timeline is. District General Manager Pinkerton said it is a matter of priority as there is a whole number of things we are working on and it is really up to the Board to see if you want to move it up in the process. Director of Finance Eick added that he would like to have something to use for next Spring's

Recreation Roll which is not impossible and he is open to the Board to directing us to work on it. He did work on the Recreation Roll this past year and he appreciates the data that is in the Washoe County Assessor's office which is all manual so we may need up to two cycles to make it active.

Trustee Dent asked if the Washoe County Assessor's database is available. Director of Finance Eick said it is available from the Washoe County Assessor if one asks for it. There are 9,316 Assessor's Parcel Numbers within the boundary and not all qualify. Part of the process is to sort through. This information is available through the Washoe County Assessor's office and anyone can get that from them. District General Manager Pinkerton said you can click on them right now and get it. Trustee Dent asked if we got a special report that comes to the District. Director of Finance Eick said no they do not make a special report for us however we deal with it once received. Trustee Dent said it is in our best interest to put this on an agenda in the future and have a discussion about what changes or modifications we want so let's have this come back to the Board in the near future and noted that it is nice to have this happening at the Board level. Chairwoman Wong said that this is one on a long list which includes getting an update of the IVGID code and a list of issues etc. that need Board input. District General Manager Pinkerton said that the long range calendar addresses it. District Legal Counsel Guinasso said he can give an update on the IVGID code. Trustee Callicrate asked if Staff can get the nomenclature from the Washoe County Assessor as the initial first step. Director of Finance Eick said he would like to continue his research on that as it is fundamental to any question you might raise in the future. Trustee Morris said he does like the idea of getting an update on the IVGID code and the list of all things we are juggling as he doesn't know how critical this is and what is our cost of doing nothing on this in the scheme of things. Director of Finance Eick said he sees merit in making the process clear so that along the way if you, as a Board, don't like something you can say so. This is naturally a part of our process to make you all well informed representatives. Staff is hoping to also create some understanding that we have no regulatory power and that we are at the mercy of this list and we hope to describe the part that we are in control of and that we are doing the right thing. Chairwoman Wong said that we are not talking about taking away any existing recreational access. District General Manager Pinkerton said he would like to do an update for the people who are confused as this flowchart has come in handy a number of times for a representation.

G. DISTRICT STAFF UPDATE (for possible action)

G.1. General Manager Steve Pinkerton

MEMORANDUM

TO: Board of Trustees

FROM: Gene Brockman
Vice Chairman

SUBJECT: Amend Recreation Roll Policy 16.1.1

DATE: October 15, 2009

I. RECOMMENDATION

That the Board of Trustees move to amend Section 2.0, subparagraph 6. as stated below AND add subparagraph a. to subparagraph 6. as stated below. The recommended change and addition to the Recreation Roll Policy 16.1.1 will be effective immediately.

Section	Current Text	Proposed Replacement Text
2.0 Paragraph 6.	Exempt Real Property is property not subject to payment of a Recreation Fee.	Exempt Real Property is real property that is located within the current geographic boundaries of the District but which Washoe County has exempted from paying Washoe County property tax. "Exempt Real Property" includes but is not limited to, real property that is used or intended for use for religious or educational purposes, condominium and town house common areas that do not include any Dwelling Units, and publicly owned property.

Subparagraph a. to be added after above proposed replacement text of Paragraph 6. – new text proposed to add:

- a. The owner of a Dwelling Unit that is both located on an Exempt Real Parcel and is occupied as a residence in support of the allowed use by the Exempt Real Parcel may apply to the District to place that Dwelling Unit on the Recreation Roll. Upon (a) acceptance by the District of such application and (b) receipt of payment of the prescribed annual Recreation Fee, and if applicable, the Beach Fee, the Dwelling Unit shall be

considered to be Qualified Real Property; but only for so long as the ownership and use of such does not change materially

II. BACKGROUND

When Staff attempted to apply the June 10, 2009 adopted Recreation Roll Policy 16.1.1 it was discovered specific language I had intended to include in the final draft of the Recreation Roll Policy 16.1.1 was not included. The language I intended to include is specifically related to Exempt Real Property and to Dwelling Units located on exempt real property.

III. FINANCIAL IMPACT AND BUDGET

The result of implementing the amended Recreation Roll Policy will impact future recreation fees to what real properties are assessed the Recreation Fee and if applicable, the Beach Fee and to how and when exempt real properties come on and off the recreation roll.

IV. ALTERNATIVE

Not adopt the recommended amendment to the Recreation Roll Policy 16.1.1 and require Staff to come to the Board of Trustees on a case by case basis as to address exempting real property from the Recreation Fee, and if applicable, the Beach Fee.



Recreation Roll Policy

Policy 16.1.1

The Incline Village General Improvement District is committed to providing superior community oriented recreation programs and facilities to the community. To support that commitment, the Board of Trustees has adopted the following policy relating to the establishment and eligibility to pay the Recreation Fee and, where applicable, the Beach Fee

POLICY: The Incline Village General Improvement District will charge the prescribed Recreation Fee and the Beach Fee to all qualifying real properties within the boundaries of the District.

1.0 The Incline Village General Improvement District will charge the prescribed Recreation Fee, and if applicable the Beach Fee, to all qualifying real properties in one of the following categories:

1. All dwelling units on developed residential parcels;
2. All commercial parcels; and
3. All undeveloped residential parcels which are not designated as unbuildable.

2.0 Definitions

1. Recreation Fee is the annual Recreation Standby and Service Charge assessed by the District on all real property within the District that is in one of the categories listed in Section 1.0 of this document.
2. Beach Fee is the annual Recreation Standby and Service Charge assessed by the District on all identified real property that was within the District on June 1, 1968, and is in one of the categories listed in Section 1.0 of this document.
3. Recreation Roll is a listing created by the Incline Village General Improvement District of real property, using the Washoe County Assessor parcel number, that is in one of the categories listed in 1.0 of this document who pay the annual Recreation Fee, and where applicable the Beach Fee.
4. Dwelling Unit as described in the Washoe County Code as "any building or portion thereof, which contains living facilities with provisions for sleeping, eating, cooking, and sanitation."
5. Qualified Real Property is property subject to payment of a Recreation Fee.
6. Exempt Real Property is real property that is located within the current geographic boundaries of the District but which Washoe County has exempted from paying Washoe County property tax. "Exempt Real Property" includes but is not limited to, real property that is used or intended for use for religious or educational purposes, condominium and town house common areas that do not include any Dwelling Units, and publicly owned property.



Recreation Roll Policy

Policy 16.1.1

A. The owner of a Dwelling Unit that is both located on an Exempt Real Parcel and is occupied as a residence in support of the allowed use by the Exempt Real Parcel may apply to the District to place that Dwelling Unit on the Recreation Roll. Upon (a) acceptance by the District of such application and (b) receipt of payment of the prescribed annual Recreation Fee, and if applicable, the Beach Fee, the Dwelling Unit shall be considered to be Qualified Real Property; but only for so long as the ownership and use of such does not change materially.

7. Unbuildable Parcel is a parcel so classified by Washoe County and is listed in Category 16 or 17 by the Washoe County Assessor, and has been removed from the Recreation Roll by the District following the owner's petition.

3.0 Qualifying Real Properties Subject to Fee Assessments

1. Real property in one of the categories listed in Section 1.0 that was within the boundaries of the District when it acquired the beach properties on June 1, 1968. These properties are charged the annual Recreation Fee and charged the annual Beach Fee.
2. Where real property parcels have been split for development purposes, the resulting smaller parcels are considered to have the same qualifications as the original parcel.

4.0 Real Property Exempt from Paying Fee Assessments

1. When development takes place that results in new parcels or additional dwelling units, each new parcel or dwelling unit becomes a Qualified Real Property and is placed on the Recreation Roll.
2. Information contained on the Washoe County Assessor's "Real Property Assessment Data" sheets will be used to determine eligibility for a property to be classified as a Qualified Real Property.
3. Qualified Real Property that is added to the Recreation Roll as a result of conditions listed in paragraph 1 or 2 above, or by annexation or merger of territory to the District may be required to pay to the District an entry fee as established by the District based on the portion of the Recreation Fee and Beach Fee that was used for capital purposes.



Recreation Roll Policy

Policy 16.1.1

5.0 Reinstatement to the Recreation Roll

1. An unbuildable parcel that has been removed from the Recreation Roll by petition can be restored to the Recreation Roll, and thereby have recreation privileges restored by first paying the total amount of recreation and, if applicable Beach Fees that had been have levied since the parcel was taken off the Recreation Roll, plus any fees or penalties permitted by the State of Nevada as defined in Nevada Revised Statute (NRS) 99.040(1).
2. An exempt parcel not on the Recreation Roll may obtain a qualified status if the general plan and zoning designation of the property is changed by Washoe County, according to the provision of NRS and Washoe County Code.

6.0 Setting and Collection of the Recreation Fee and the Beach Fee

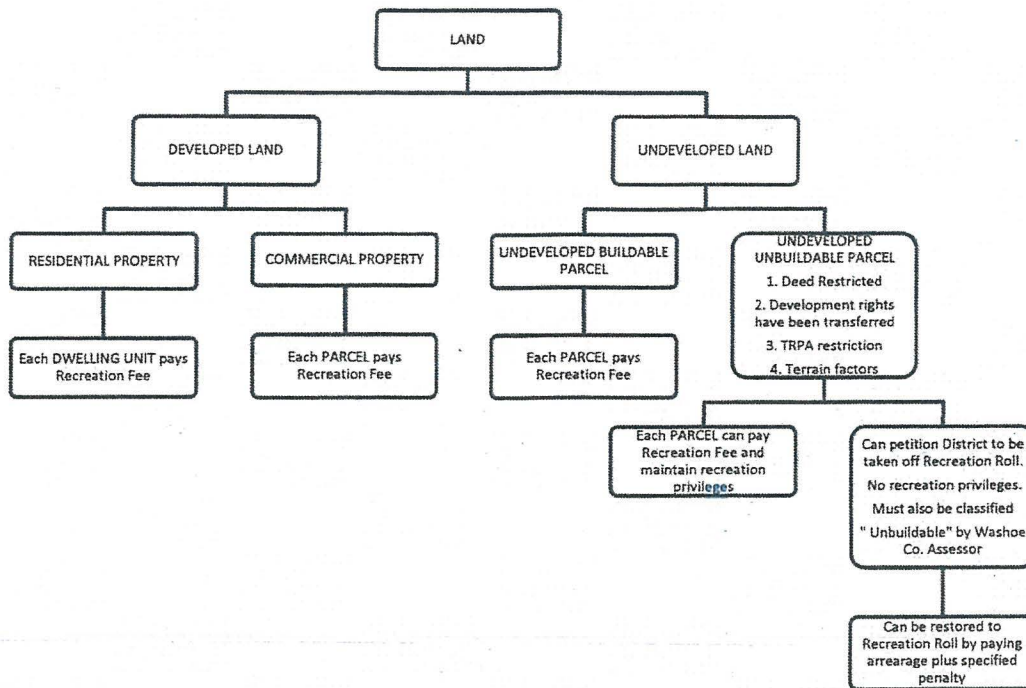
1. The Board of Trustees will set the amount of the Recreation Fee and the Beach Fee annually as part of the budget preparation process.
2. The Board of Trustees will set the method and manner of collection of the Recreation Fee and the Beach Fee annually by resolution.
 - A. The Board of Trustees may choose to follow the procedure set forth in NRS 318.201 and have the Recreation and Beach Fees collected annually by the Washoe County Treasurer along with other taxes collected by the County.
3. When the applicable Recreation Fee has been paid, such payment entitles the owner to certain uses and rates at certain District-owned recreation facilities, excluding the Beaches and Boat Launch. This is defined more fully in District Ordinance #7.
4. When the applicable Beach Fee has been paid, such payment entitles the owner to certain uses and rates at the District-owned Beaches and Boat Launch. This is defined more fully in District Ordinance #7.

7.0 Flow Chart of Policy 16.1.1



Recreation Roll Policy

Policy 16.1.1



venues; Director of Finance, Accounting and Information Technology Cruz said that Staff has very detailed lists and that this presentation was already made to the Board.

G. CORRESPONDENCE

Clerk to the Board of Trustees Susan Herron reported that correspondence was received from The Children's Cabinet at Incline Village and it was distributed to the Board of Trustees.

H. PUBLIC COMMENTS

Joe Shackford asked what happened with the nuisance thing. Chairman Fuller said that this was already reported on however Trustee Brockman would be happy to speak with Mr. Shackford after the meeting.

I. CONSENT CALENDAR

- I.1. Employee Health Insurance – Renewals (Saint Mary's Preferred Health Insurance Company, Standard Insurance Company and Medical Eye Service)**
- I.2. 2010 Sink'em and Hold'em Golf and Poker Tournament Request**

Trustee Weinberger made a motion to approve the Consent Calendar as submitted. Trustee Brockman seconded the motion. Chairman Fuller asked for public comments, receiving none, brought the question back to the Board where the question was called and the motion was passed unanimously.

J. GENERAL BUSINESS

- J.1. Policy 16.1.1 Recreation Roll Policy – Proposed Changes to Section 2.0., subparagraph 6. and addition of paragraph a. to subparagraph 6. in Section 2.0**

Trustee Brockman said that very shortly after this policy was approved, it was discovered that a very relevant paragraph was inadvertently left out.

Trustee Epstein made a motion to move to amend Section 2.0, subparagraph 6. as stated below AND add subparagraph a. to subparagraph 6. as stated below. The recommended change and

addition to the Recreation Roll Policy 16.1.1 will be effective immediately.

Section	Current Text	Proposed Replacement Text
2.0 Paragraph 6.	Exempt Real Property is property not subject to payment of a Recreation Fee.	Exempt Real Property is real property that is located within the current geographic boundaries of the District but which Washoe County has exempted from paying Washoe County property tax. "Exempt Real Property" includes but is not limited to, real property that is used or intended for use for religious or educational purposes, condominium and town house common areas that do not include any Dwelling Units, and publicly owned property.

Subparagraph a. to be added after above proposed replacement text of Paragraph 6. – new text proposed to add:

- a. The owner of a Dwelling Unit that is both located on an Exempt Real Parcel and is occupied as a residence in support of the allowed use by the Exempt Real Parcel may apply to the District to place that Dwelling Unit on the Recreation Roll. Upon (a) acceptance by the District of such application and (b) receipt of payment of the prescribed annual Recreation Fee, and if applicable, the Beach Fee, the Dwelling Unit shall be considered to be Qualified Real Property; but only for so long as the ownership and use of such does not change materially

Trustee Bohn seconded the motion.

Chairman Fuller, hearing no further comments from the Board, asked for public comment. Receiving none, Chairman Fuller brought the matter back to the Board and called the question – the motion was passed unanimously.

History

**RECREATION PASS POLICY AND RECREATION CHARGE
Incline Village General Improvement District**

Prior to the purchase of Burnt Cedar and Incline Beaches by IVGID, each person who purchased property from the Crystal Bay Development Company was required to purchase a share of stock in the Incline Village Recreation Association and pay assessments levied by the Incline Village Recreation Association. The Incline Village Recreation Association was dissolved in 1968 because the Recreation Association did not have the means to obtain financing for the purchase of the beaches.

In 1965, Washoe County added public recreation to IVGID's powers. In 1968, IVGID issued \$2,685,000 in revenue bonds for the acquisition of Burnt Cedar and Incline Beaches (\$2.1 million) with the balance to be used to pay the first year's interest, establish a bond reserve fund, and pay the costs incurred in connection with the issuance of the bonds.

Year	Synopsis of Policy	Recreation Charge
1968	<p>Beach passes were issued to property owners based on the number of persons in the immediate family in residence. Temporary passes could be obtained for renters or guests for the period of their occupancy.</p> <p>Two permanent passes per bedroom were issued to hotel, motel and regularly rented homes or condominiums. Passes were issued in the name of the owner and it was the owner's responsibility to get them into the hands of the renter-users.</p> <p>Beach guest fees: adults - \$1 per day, children 12 and under - 75¢ per day.</p>	<p>Rec charge was \$50 per single family unit, \$250 per acre for multi-residential acreage, \$15 per acre for single family acreage, and \$25 per room for hotels and motels. Commercial and industrial property was excluded.</p>
1971	<p>Renewal stickers were mailed with the newsletter to all property owners who had permanent passes from prior years.</p>	<p>No change</p>
1972	<p>Passes issued to residential property owners and the owner's family (living together and related by blood, marriage or adoption) or a group of not more than four persons not related but living together in a dwelling unit.</p> <p>Owners of rental properties were issued not more than five passes upon surrender of any permanent passes issued for the property. Two permanent passes issued for each hotel or motel bedroom, issued in the name of the hotel.</p> <p>Joint owners may acquire permanent passes upon application for passes and payment of an additional \$50 per family.</p> <p>Daily beach passes - \$1 each, children under six accompanied by an adult admitted free.</p> <p>Owners of commercial or industrial properties could obtain seasonal passes to the beaches upon approval of the application by the Trustees and payment of a \$50 seasonal charge per pass.</p>	<p>No change</p>

Year	Synopsis of Policy	Recreation Charge
1977	<p>Added golf, ski and bowl.</p> <p>Special rates for cardholder at Ski Incline, green fees at Championship and Executive Golf Courses, and lineage at Bowl Incline.</p> <p>Regardless of the number of properties owned, property owner is entitled to receive only one card for himself and each qualified family member (husband, wife and all unmarried siblings living in the same residence).</p> <p>Commercial or industrial property owners may apply yearly for seasonal cards upon approval of the application by the Trustees and payment of \$100 per card.</p>	<p>\$100 for properties with beach privileges; \$50 for properties without beach privileges (properties annexed to the District since June 1, 1968); multi-residential acreage \$500 per acre; single family acreage \$30 per acre; general forest: \$15 per acre; hotel and motel: \$50 per room. Properties without beach privileges paid one-half of the full rec charge.</p>
1979	<p>Identification cards issued to each member of the owner's immediate family, including spouse and unmarried children under 21 who are living at home.</p> <p>In the case of multiple ownership, each additional family whose name appears on the deed must pay \$100 per year if ID cards are desired for their family.</p> <p>Tenants in residence for more than one year may obtain ID cards with full property owner privileges and discounts, upon verification of residence and payment of a \$100 annual fee.</p> <p>Guests and tenants of less than one year are not eligible for reduced rates.</p> <p>Owners of time-share are classified as tenants, but may qualify for property owner benefits by presenting proof of ownership and payment of a \$100 annual assessment per family unit.</p>	<p>No change</p>
1981	<p>Each parcel received three photo identification cards and five coupons. Property owners may choose to receive five coupons in lieu of each photo ID card.</p> <p>A coupon was good for two adult beach passes or five child beach passes or a \$5 discount toward the purchase of a Ski Incline lift ticket or a full-price round of golf or a full-price tennis court rental.</p>	<p>Rec Charge: \$195 for residential properties with beach privileges; \$130 without; multi-residential acreage: \$975/\$650; single family acreage: \$58.50/\$39; general forest: \$29.25/\$19.50; hotel/motel: \$97.50/\$65 per room.</p>
1982	<p>Each parcel entitled to three property identification cards. Cards in excess of three may be issued for any member of a property owner's immediate family, children 18 years and under living at the residence and children 19 and older and registered as a full-time student. Need not be living in the residence but must be a legal dependent.</p> <p>Short-term condominium renters or hotel-motel guests are eligible to use the recreation facilities but must pay full price.</p>	<p>Rec Charge reduced to \$175/\$130; multi-residential acreage: \$875/\$650; single family acreage: \$52.50/\$39; general forest: \$26.25/\$19.50; commercial parcels: \$175 for each commercial parcel zoned TC or GC including hotel and motel parcels (the hotel motel per-room charge was eliminated).</p>
1983		<p>Rec Charge returned to 1981 level, i.e., \$195/\$130, etc.</p>

Year	Synopsis of Policy	Recreation Charge
1988	<p>Ordinance No. 7, Recreation Pass Policy, initially adopted November 12, 1987, to become effective January 1, 1988.</p> <p>Two options: Family – recreation passes may be assigned to any two adults living in the same household and each adult’s children. No limit on total number of privileges, but may only be issued to two adults and children of the two adults. No Recreation Punch Cards could be issued under this option.</p> <p>Parcel Option – A combined limit of three Recreation Passes and/or Recreation Punch Cards may be issued under this option. Persons receiving privileges under this option need not be related to each other or to a parcel owner.</p> <p>Property owners may receive additional passes or cards, by paying an additional annual recreation fee, or they may purchase additional punch cards at the face value of the card.</p>	
1989		Rec Charge increased to \$225/\$150; \$1,125/\$750; \$67.50/\$45; \$33.75/\$22.50
1991	Ordinance 7 amended. Paragraph on assignment procedures amended to make owners responsible for their assignees.	
1993		Rec roll changed to eliminate acreage charges based on zoning – all parcels assessed one rec charge. The rec charge was \$225 for parcels with beach privileges and \$150 for parcels without beach privileges.
1993	Ordinance No. 7 amended, effective February 1, 1994. “Family” and “Parcel” options eliminated. Up to five photo identification passes or punch cards for every eligible parcel. Additional passes or cards can be purchased at a cost of one-fifth the recreation fee. Only three recreation passes would be eligible to purchase golf season passes. The fourth and fifth, and any additional recreation passes, would be entitled to receive resident discounts for daily play.	
1995	<p>Ordinance No. 7 amended to restrict property owners’ assignment of recreation pass privileges to family members or residents and limit the assignment of recreation passes to a minimum term of six months. Every parcel is eligible for a combination of up to five Recreation Passes or Recreation Cards. Recreation Passes may be assigned to property owner’s eligible family member, or resident, or resident’s eligible family member or commercial tenant.</p> <p>New paragraph added restricting a maximum of three Recreation Passes per parcel to obtain season passes for golf. If three season passes are received, no other Recreation Passes or Recreation Cards can be used to obtain daily discounts at the golf courses.</p> <p>Selling of recreation privileges not allowed.</p> <p>Additional recreation passes can only be purchased for eligible family members of parcel owners or residents.</p>	Rec Charge increased to \$275/\$200 with a sunset provision.
1995	Above amendments clarified June 12, that it was not the intent of the Board to limit the use of Recreation Cards to obtain daily discounts at golf, and definition of family changed to first and second degrees of consanguinity and affinity.	

Year	Synopsis of Policy	Recreation Charge
1998	Ordinance No. 7 amended to eliminate references to use of Recreation Passes to obtain golf season passes which were no longer available; provided that only five Recreation Passes per parcel can be used to obtain daily golf discounts; clarified recreation privileges for commercial parcels; added a due-process procedure defining an appeal process for Pass or Card holder whose privileges are suspended for misconduct.	
1999		Rec charge increased to \$375/\$300
2001		Rec charge increased to \$445/\$370
2002		Rec charge remains at \$445/\$370
2003	Recreation Fee increased by \$85 for CIP projects – will sunset in 10 years (2012) and indexed to CIP (increase 3%) each year; reference May 15, 2003 Minutes.	Rec charge increased to \$562/\$466
2003-04	CIP increase of \$85 was for ten years and for Golf, Ski, and Tennis.	<i>April 30, 2003 Minutes (Reference)</i>
2004	Recreation Fee increased by 3% (\$85 was not indexed)	Rec charge increased to \$575/\$480
2005	Recreation Fee increased by 3% (\$85 was not indexed)	Rec charge increased to \$590/\$80
2006	Recreation Fee increased by 3% (\$85 was not indexed) and \$100 was added to pay for the first year's installment payment for the purchase of Incline Lake (\$31); and increase reserves (\$46)	Rec charge increased to \$690/\$580
2007	Recreation Fee increased by 3% (\$85 was not indexed) and \$150 was added to pay for a legal defense fund.	Rec charge increased to \$710 for parcels with beach access and decreased to \$560 for parcels without beach access
2008	Recreation Fee increased by 3% (\$85 was not indexed).	Rec charge increased to \$760 for parcels with beach access and decreased to \$605 for parcels without beach access
2008-09	CIP increase of \$110 was for ten years and for Ski, BMPs, and Parks	03/25/2009 Minutes (bottom of page 2, top of page 3)
2009	Recreation Fee was decreased at the request of the Board of Trustees (not to exceed \$760 was direction given)	Rec charge decreased to \$XXX for parcels with beach access and decreased to \$XXX for parcels without beach access
2010	The process of smoothing began	Recreation Facility Fee is \$730 Beach Facility Fee is \$100
2011		Recreation Facility Fee is \$730 Beach Facility Fee is \$100
2012		Recreation Facility Fee is \$730 Beach Facility Fee is \$100
2013		Recreation Facility Fee is \$730 Beach Facility Fee is \$100
2014		Recreation Facility Fee is \$730 Beach Facility Fee is \$100
2015		Recreation Facility Fee is \$730 Beach Facility Fee is \$100
2016		Recreation Facility Fee is \$730 Beach Facility Fee is \$100
2017		Recreation Facility Fee is \$705 Beach Facility Fee is \$125

Year	Synopsis of Policy	Recreation Charge
2018		Recreation Facility Fee is \$705 Beach Facility Fee is \$125
2019		Recreation Facility Fee is \$705 Beach Facility Fee is \$125
2020		Recreation Facility Fee is \$330 Beach Facility Fee is \$500

Note: This information is obtained through the best efforts of the researcher using the available documents and information. Although it is as accurate as possible, some information and dates may have been omitted.

L.3. Recreation Roll Policy: Policy 16.1.1.

Trustee Brockman, referencing agenda packet pages 97 – 99, said that this is the finalization of the document as previously discussed and then pointed out the changes that were made from the last time it was discussed; specifically Sections 4.1, 4.2, and 4.3. Trustee Brockman also noted that all of these changes were reviewed by District General Counsel who was agreeable. Trustee Brockman then said he wanted to make a minor revision to Section 2.0, paragraph 2.3, and that it reads as follows:

- 2.3 Recreation Roll** is a listing created by the Incline Village General Improvement District of real property, using the Washoe County Assessor parcel number that is in one of the categories listed in 1.0 of this document who pay the annual Recreation Fee, and where applicable, the Beach Fee.

Trustee Brockman made a motion to adopt Recreation Roll Policy, Policy 16.1.1, as presented and amended and to direct Staff to implement any changes that are pending after this policy becomes effective. Trustee Bohn seconded the motion.

Trustee Bohn thanked Trustee Brockman and Director of Finance, Accounting and Information Technology Cruz and whoever else helped to clarify this issue and noted that their tenacity is paying off. Trustee Weinberger asked District General Counsel to please explain how paragraph 4.2 works with paragraph 4.1. District General Counsel Brooke said that it is his reading that a legal parcel, existing in Washoe County as reflected in the District records, will be assessed as such. Trustee Brockman added that the whole intent is to make heavy use of the Washoe County Assessor's data sheets which takes some of the burden off of the District and that he wanted to make sure that it is clear within this document. Chairman Fuller asked if the District was penalizing anyone, by implementing this policy now, who is waiting on the list. Trustee Brockman responded no. The two parcels, one by the car wash and the one behind the 76 station, are new and they would have come onto the rolls. What this does is simply clarifies how this is going to happen and it gives Staff the direction on how to do it. General Manager Horn, referencing the unbuildable parcels at Bitterbrush, noted that they aren't going to pay any property tax or CTX so isn't this just a ploy to get into the recreational venues. Chairman Fuller said that they do pay property tax. Trustee Brockman noted that it was a minimal amount. District General Counsel Brooke added that the property tax paid is based upon value and these

parcels are unbuildable. General Manager Horn said that Washoe County is consistently held up as the benchmark to measure up to yet the District has no control to stop the proliferation of access to our recreational venues such as the beaches, ski resort, golf courses, etc. Two parcels were brought on as affordable housing. Now more people will be brought on. When does the District, who manages this community, get any say on this situation? Public Works has a formula which allows money to be collected for infrastructure, etc. The District has no way to expand the golf courses or the beaches yet Washoe County is allowed to do all the dividing it wants to do and the District has no control of the implosion of these lots with the passage of this policy. Chairman Fuller, referencing paragraph 4.3, said that the District does have the ability to charge an entry fee. General Manager Horn said that this hasn't yet been established and it can't be done on the parcels by the car wash or the 76 station. Trustee Brockman said that was incorrect and that the District could charge them an entry fee. Further, the parcels behind the gas station will pay based on dwelling units and that it will be the same on the ones near the car wash. Furthermore, the District cannot use parcels anymore and it must use the term dwelling units, this is a policy statement from which Staff will now write the Practice statement, and that he visualizes that Staff will be coming back with a paragraph that addresses that specific issue. General Manager Horn asked if he had the authority to determine what the entry fee is as of right now and until Staff brings back the practice and then asked how Staff can make a decision on the pending cases. Trustee Brockman said that the Lake Tahoe School has to be set aside at this point and that the others are covered by this document. General Manager Horn stated that the District has no control over expansion and that Washoe County essentially controls us. Trustee Epstein asked at what point does the District have control over subdivided parcels and the increased access to its facilities when the District can't control what Washoe County does. Trustee Weinberger said that is true and that it is already the case and that the only thing that changes is that now the District can charge an entry fee; the District might be able to fund expansion of the Recreation Center out of the entry fee as an example. Trustee Bohn said that if he were to add a garage to his house, the District gets to stamp the plans; the District has no such thing for these and asked if District General Counsel could explain the research tools used. District General Counsel Brooke said that he did receive the direction to do the research from the Board and paragraph 4.3 is the answer. The District can establish an entry fee with no specific authority to do so and that it must be looked at from a dollars and cents point of view. This is the expectation and that if the District decides to do it; it should be defensible if it elects to go forward. This policy gives the

District the option and it also allows for deed restricted parcels to apply for access purposes. General Manager Horn asked if Staff could hold off until the Practice statement is written since this would be inconsistent with those that were approved several months ago. Trustee Brockman said that it is true that the District doesn't have any authority over subdivisions or parcel splits or anything else that is handled at the county level and that the District must take what Washoe County gives us; Nevada Revised Statutes Chapter 318 doesn't permit the District any authority over development. Chairman Fuller said that is correct and that the District is at Washoe County's mercy but that this policy does give the District some recourse. Trustee Brockman said that the District may want to charge a \$10,000 entry fee. General Manager Horn asked again if the Board of Trustees wanted Staff to wait until they bring back the Practice statement to them. District General Counsel Brooke suggested that each dwelling unit be reviewed to determine where they are in terms of their entitlements, that the Board of Trustees might want to impose a moratorium until the Practice statement is reviewed and that once there is a legal parcel, the District needs to recognize it, it is known that they have to pay a Recreation Fee and then they are entitled to privileges. General Manager Horn asked what the Board of Trustees expectations were for the Bitterbrush parcels. Trustee Brockman responded that the parcels behind the 76 station and those near the car wash are covered by this policy and a Practice statement is not needed for those two parcels. As for Bitterbrush, that issue remains out there. District General Counsel Brooke said that Bitterbrush is covered by Section 5.0 and that the Board of Trustees said to hold off on them until this policy came forward. General Manager Horn said that what Staff will do is they will call these groups, send them a bill with the rules and do this without bringing it back to the Board of Trustees for review/approval. As for the Practice statement, Staff acknowledges that they will have to come back with it sooner rather than later and it will include an entry fee. Chairman Fuller asked Staff to coordinate this with Washoe County so that individuals and others understand this procedure up front.

Chairman Fuller opened the matter for public comments, receiving none, brought the matter back to the Board and called the question – the motion was passed unanimously.



Recreation Roll Policy

Policy 16.1.1

The Incline Village General Improvement District is committed to providing superior community oriented recreation programs and facilities to the community. To support that commitment, the Board of Trustees has adopted the following policy relating to the establishment and eligibility to pay the Recreation Fee and, where applicable, the Beach Fee

POLICY: The Incline Village General Improvement District will charge the prescribed Recreation Fee and the Beach Fee to all qualifying real properties within the boundaries of the District.

1.0 The Incline Village General Improvement District will charge the prescribed Recreation Fee, and if applicable the Beach Fee, to all qualifying real properties in one of the following categories:

1. All dwelling units on developed residential parcels;
2. All commercial parcels; and
3. All undeveloped residential parcels which are not designated as unbuildable.

2.0 Definitions

1. Recreation Fee is the annual Recreation Standby and Service Charge assessed by the District on all real property within the District that is in one of the categories listed in Section 1.0 of this document.
2. Beach Fee is the annual Recreation Standby and Service Charge assessed by the District on all identified real property that was within the District on June 1, 1968, and is in one of the categories listed in Section 1.0 of this document.
3. Recreation Roll is a listing created by the Incline Village General Improvement District of real property, using the Washoe County Assessor parcel number, that is in one of the categories listed in 1.0 of this document who pay the annual Recreation Fee, and where applicable the Beach Fee.
4. Dwelling Unit as described in the Washoe County Code as "any building or portion thereof, which contains living facilities with provisions for sleeping, eating, cooking, and sanitation."
5. Qualified Real Property is property subject to payment of a Recreation Fee.
6. Exempt Real Property is property not subject to payment of a Recreation Fee.
7. Unbuildable Parcel is a parcel so classified by Washoe County and is listed in Category 16 or 17 by the Washoe County Assessor, and has been removed from the Recreation Roll by the District following the owner's petition.



Recreation Roll Policy

Policy 16.1.1

3.0 Qualifying Real Properties Subject to Fee Assessments

1. Real property in one of the categories listed in Section 1.0 that was within the boundaries of the District when it acquired the beach properties on June 1, 1968. These properties are charged the annual Recreation Fee and charged the annual Beach Fee.
2. Where real property parcels have been split for development purposes, the resulting smaller parcels are considered to have the same qualifications as the original parcel.

4.0 Real Property Exempt from Paying Fee Assessments

1. When development takes place that results in new parcels or additional dwelling units, each new parcel or dwelling unit becomes a Qualified Real Property and is placed on the Recreation Roll.
2. Information contained on the Washoe County Assessor's "Real Property Assessment Data" sheets will be used to determine eligibility for a property to be classified as a Qualified Real Property.
3. Qualified Real Property that is added to the Recreation Roll as a result of conditions listed in paragraph 1 or 2 above, or by annexation or merger of territory to the District may be required to pay to the District an entry fee as established by the District based on the portion of the Recreation Fee and Beach Fee that was used for capital purposes.

5.0 Reinstatement to the Recreation Roll

1. An unbuildable parcel that has been removed from the Recreation Roll by petition can be restored to the Recreation Roll, and thereby have recreation privileges restored by first paying the total amount of recreation and, if applicable Beach Fees that had been have levied since the parcel was taken off the Recreation Roll, plus any fees or penalties permitted by the State of Nevada as defined in Nevada Revised Statute (NRS) 99.040(1).
2. An exempt parcel not on the Recreation Roll may obtain a qualified status if the general plan and zoning designation of the property is changed by Washoe County, according to the provision of NRS and Washoe County Code.

6.0 Setting and Collection of the Recreation Fee and the Beach Fee

1. The Board of Trustees will set the amount of the Recreation Fee and the Beach Fee annually as part of the budget preparation process.



Recreation Roll Policy

Policy 16.1.1

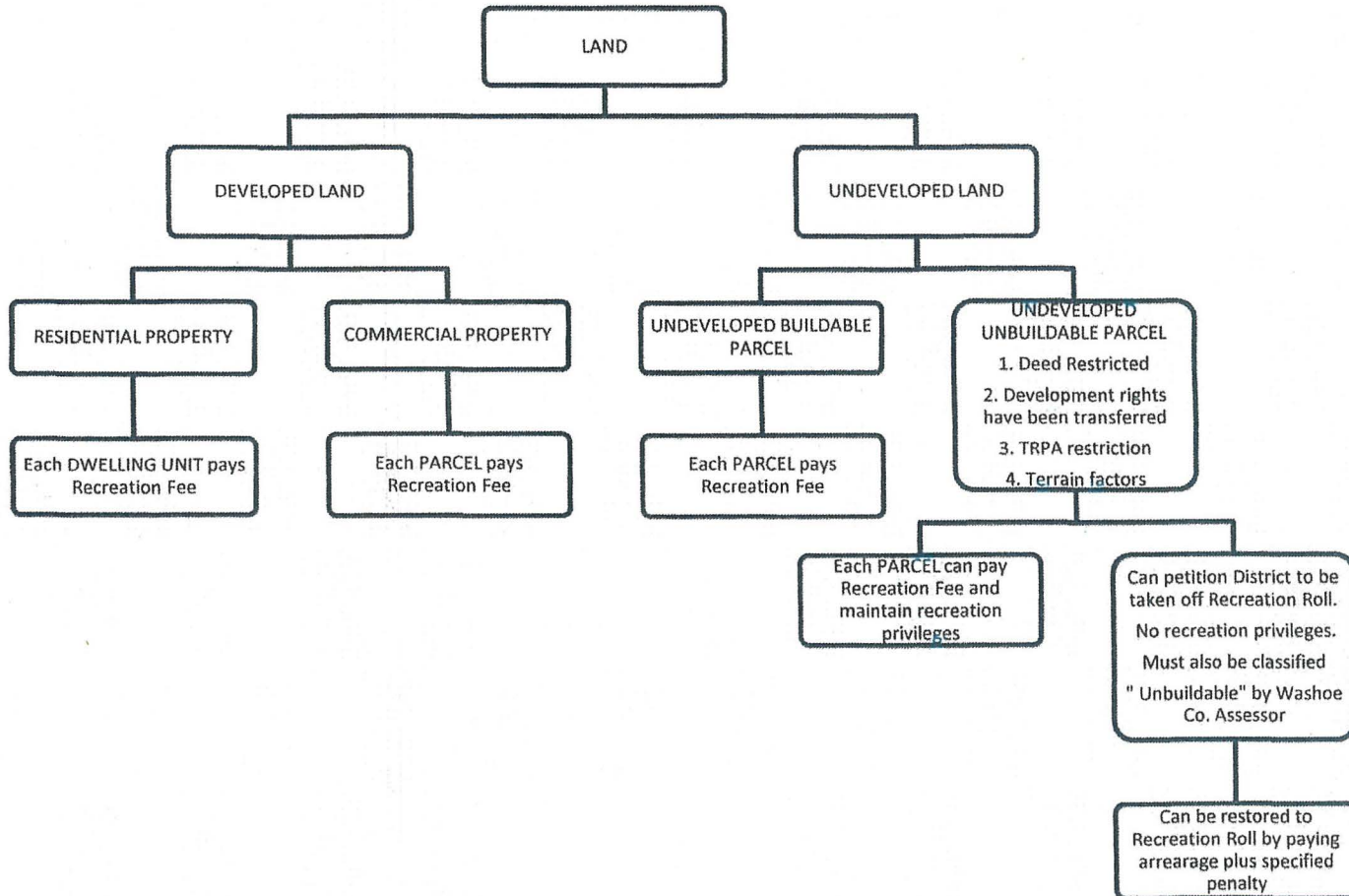
2. The Board of Trustees will set the method and manner of collection of the Recreation Fee and the Beach Fee annually by resolution.
 - A. The Board of Trustees may choose to follow the procedure set forth in NRS 318.201 and have the Recreation and Beach Fees collected annually by the Washoe County Treasurer along with other taxes collected by the County.
3. When the applicable Recreation Fee has been paid, such payment entitles the owner to certain uses and rates at certain District-owned recreation facilities, excluding the Beaches and Boat Launch. This is defined more fully in District Ordinance #7.
4. When the applicable Beach Fee has been paid, such payment entitles the owner to certain uses and rates at the District-owned Beaches and Boat Launch. This is defined more fully in District Ordinance #7.

7.0 Flow Chart of Policy 16.1.1



Recreation Roll Policy

Policy 16.1.1



this Board agrees to increase the Recreation Fee by \$110 thus the Recreation Fee remains the same. District General Counsel Guinasso said that we can't change the submitted memorandum so everyone should look at the minutes to support the action and that all the points will speak to the intent relative to what you approve. Chairwoman Wong said that she is not seeing an appropriate place within Resolution 1863 however when we go to approve the final budget on May 23, 2018 and maybe we can include a statement and/or expanded statement and/or more definitive statement in the memorandum so that the discussion will go on the record; she is proposing a more official discussion on May 23, 2018. Director of Finance Eick said that the Board will have a Staff report and Staff will add additional detail to that section so that it is on the record. Trustee Callicrate cautioned that it needs to be very clear in order to put this issue to rest. The Board discussed it on April 11, 2018, they understand that the bond is maturing/being retired and that we are appropriating those same monies to the Recreation Fee of \$830 in order to meet our ever growing capital needs. Chairwoman Wong suggested it be included in the memorandum in a separate section and that it is stated that the Board recognizes the maturation of the bond, that the Board wants to maintain the Recreation Fee at \$830, and that here is why we have the discussion every year and that the Board practice is that the discussion is held during the annual budget process. Director of Finance Eick said that would fit perfectly in the Comment section of the memorandum.

Trustee Horan made a motion to adopt Resolution Number 1863 which preliminarily approves the report for collection of recreation standby and services charges (also known as the Recreation Facility Fee and Beach Facility Fee) and sets forth the public hearing date of Wednesday, May 23, 2018 at 6:00 p.m. at the Chateau, 955 Fairway Boulevard, Incline Village, Nevada. Trustee Callicrate seconded the motion. Chairwoman Wong asked for comments, receiving none, called the question – the motion was passed unanimously.

Chairwoman Wong called for a break at 8:17 p.m.; the Board reconvened at 8:26 p.m.

- G.4. Review, discuss and possibly approve a payment to the Washoe County Treasurer's Office in the amount of \$33,177.81 consistent with Nevada Revised Statutes 361.603(4) and defer disposition of any other parcels that were acquired via Nevada Revised Statutes 361.603 until a Formal Land Disposition Policy (or its**

equivalent) can be developed and incorporated into the forthcoming Incline Village General Improvement District Code (Requesting Staff Member: District General Manager Steve Pinkerton) *(was General Business Item G.5.)*

Trustee Horan made the following statement:

The Board packet gives a very good summary of this issue and I encourage everyone to read the entire packet. The highlights are as follows:

- *IVGID had the legal authority to take this action. We are subject to NRS 318 when selling property and not the NRS applicable to counties, cities, etc. NRS 318 is applicable to all GIDs in the state.*
- *This was not done in secret. This is well documented in the documents that are part of the packet. If anything that could have been done better, it would be the documentation of conversations that were held with the County about our intention to sell the property. Payment of the back property taxes to the County were part of the discussion and when the transfer was made without restriction that was brought to the attention of the County. I have examined the Quitclaim deed issued by the County for the parcels and it states the approval was based on the determination that a public purpose would be served by the acquisition of the property. I think that it is interesting that the County did not question when the lots were sold and placed back on the County tax roll.*
- *When this subject was brought up at the end of last year, three people were severely criticized, General Manager Pinkerton, Finance Director Eick and Counsel Guinasso. Regarding both Pinkerton and Guinasso, this process predated their employment by the District. The third parcel sale that was completed at the end of 2015 was one that began before their employment and they allowed to complete. However, they both recognized the way the lots were being sold needed to be revisited and a hold was placed on the process. Finance Director Eick was unjustifiably accused of illegal activity. This had no basis in fact. As stated earlier, all these actions were handled in an appropriate manner.*

I have the upmost respect for Mr. Eick and feel that he maintains the highest standard of knowledge, professionalism and ethical standards.

He is very well respected by his peers, within the industry, and the Nevada State regulatory bodies that oversee our activities.

District General Manager Pinkerton gave an overview of the submitted materials.

Chairwoman Wong said that we heard a public comment about future taxes and it is her understanding that the taxes become the responsibility of the purchaser. District General Manager Pinkerton said as do the Recreation Fee and that the property taxes are about five dollar per year.

Trustee Horan said that in the execution of this he would like to have a signed agreement, with Washoe County, that they are going to give the District the specific amount back in Recreation Fee. District General Manager Pinkerton said he thought a letter of some sort might be possible. District General Counsel Guinasso said that he will speak to Washoe County General Counsel to memorialize that understanding.

Trustee Dent said we also heard a public comment about the possibility of a title company having some responsibility. District General Manager Pinkerton said that at the time these parcels were sold, Washoe County didn't ask for any outstanding taxes thus this request to pay taxes. Chairwoman Wong said that the net cost is \$1,600 and this research would cost more in Staff time. District General Counsel Guinasso said that he has looked at the merits and that the transfer was made under the applicable section of the Nevada Revised Statutes so there was no reason for the title company to tag that issue and therefore no issue for the title company to have any responsibility as the change was made at a future date when it went from NRS 361.603(5) to NRS 361.603(4).

Trustee Dent said that there has been a lot of discussion on social media about picture passes and punch cards and getting unlimited punch cards; do we know how many are issued on these three parcels. District General Manager Pinkerton said that none of them have requested any additional punch cards other than the five and that one parcel only has two.

Trustee Horan made a motion to pay the Washoe County Treasurer's Office \$33,177.81 in delinquent taxes owed on Assessor Parcels 126-294-18, 126-294-28 and 126-294-29, consistent with Nevada Revised Statutes 361.603(4) and to direct Staff to defer disposition of any other parcels that were acquired via Nevada Revised Statutes 361.603 until

a Formal Land Disposition Policy (or its equivalent) can be developed and incorporated into the forthcoming Incline Village General Improvement District Code. Trustee Morris seconded the motion. Chairwoman Wong asked for any comments.

Trustee Callicrate said that he didn't like the fact that the District is having to do this and in a sense it is going back and undoing this to pay these monies but because all of a sudden we are collecting the Recreation Fee, Washoe County wants to get the monies back, it is a very bad way to conduct business. He was against this from the beginning and how it has proceeded. He doesn't think it is a clean way to do this thus he will not be supporting this motion.

Chairwoman Wong said she will be supporting this motion as it was done in the past and we have done our due diligence and this motion takes the step to do that. In terms of Washoe County changing their mind, we don't have control over that and it is costing us \$1,600 for a maybe it was or maybe it wasn't which is a small price to pay for moving forward.

Trustee Horan said that the District did collect forty six thousand dollars and we are getting twenty four hundred dollars in Recreation Fees which we can talk about, etc. but it is time to develop a policy and move forward. It is not worth the Staff or Legal time so he will be supporting this motion.

Trustee Dent said he will not be supporting the motion because Nevada Revised Statutes 318.160 is pretty clear and the Board didn't authorize this sale. How do we know what the parcels are worth as we probably, could have gotten quite a bit more so he is not supporting this action.

Trustee Morris said he is supporting this motion as he doesn't see any point of spending any more money, let's put it to bed, and move forward.

Hearing no further comments, Chairwoman Wong called the question – Trustee Morris, Wong, and Horan voted in favor of the motion and Trustees Callicrate and Dent voted opposed; the motion passed.

- G.5. Review, discuss, and possibly approve Resolution 1861 for Proposed Amendments to Sewer Ordinance No. 2 and review, discuss, and possibly approve Resolution 1862 for Proposed Amendments to Water Ordinance No. 4 that includes a utility rate**



STATE OF NEVADA
OFFICE OF THE ATTORNEY GENERAL
SUPREME COURT BUILDING
CARSON CITY 89701

ROBERT LIST
ATTORNEY GENERAL

September 11, 1975

Lester H. Berkson, Esq.
P. O. Box 269, Lake Tahoe
Stateline, Nevada 89449

Dear Mr. Berkson:

You have stated that the Incline Village General Improvement District (IVGID) has, pursuant to NRS 318.200, fixed a service charge and standby service charge for the operation and maintenance of community beaches, a swimming pool and recreational areas for its residents. NRS 318.201 authorizes the IVGID to elect to have such charges collected on the tax roll of the county together with general taxes.

The IVGID, pursuant to NRS 318.201, has so elected to have its charges collected on the tax roll of the county and, in accordance with that statute, submitted an annual report to the county treasurer for the purpose of determining what property shall be charged and at what rates. Paragraph 2(f) provides a list of exceptions to such charges. Charitable corporations are not included in the list of these exceptions.

A property owner in the District, Sierra Nevada College, has received an exemption from the levy of general taxes by Washoe County pursuant to NRS 361.140 as a charitable corporation. Sierra Nevada College has now applied to the IVGID to be exempt from the levy of recreational charges on the tax roll based on the fact that they are now exempt from the county's general taxes.

NRS 318.201(12) provides as follows:

"All laws applicable to the levy, collection and enforcement of general taxes of the District, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to such charges."

Lester H. Berkson, Esq.
September 11, 1975
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You have, therefore, asked the following question:

"Must IVGID allow those property owners who have been granted an exemption from the levy of general taxes on the tax roll by Washoe County a like exemption from the payment of recreation service charges collected on the same tax roll for the use of recreational facilities furnished by IVGID pursuant to NRS 318.200 and 318.201?"

The answer to this question would be in the negative. The specific authority for levying recreational charges upon property owners in a general improvement district is found in NRS 318.200. Any exemptions to such charges could be granted by a general improvement district pursuant to that statute and only that statute. The sole purpose of NRS 318.201, on the other hand, is merely to allow a convenient means of collecting this tax. That is, rather than have a general improvement district go to the trouble and expense of issuing its own tax levy, the statute provides that the county treasurer may permit the collection of such charges along with the general taxes of the county. The exemptions which may be contained in Chapter 361, therefore, pertain only to general taxes and not to the district's recreational charges.

NRS 318.201(12) does not, therefore, refer to all substantive laws relating to the collection of taxes, but only to the procedural laws of levying, collecting, and enforcing taxes and charges upon the residents of the county and the District. This is apparent from the language of the statute itself which evinces a clear intention to apply only the collection and enforcement provisions of Chapter 361 relating to such matters as delinquency, correction, cancellation, refund, redemption and sale.

Accordingly, it is the opinion of this office that the IVGID need not grant a service charge exemption to a charitable corporation merely because such a charitable corporation has also been granted an exemption by the county

Lester H. Berkson, Esq.
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from the county's general taxes. The IVGID is perfectly capable, pursuant to NRS 318.200, to grant or not grant such an exemption on its own.

Sincerely,

ROBERT LIST
Attorney General

By: Donald Klasic
Deputy Attorney General

DK:rms

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(1 of 2)

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of forcing him to act upon the District's application for water rights. The motion was seconded by Trustee McGivern.

After discussion, Chairman Ross called for a vote on the motion and it was unanimously carried.

VII.d. FRANKTOWN WATER RIGHTS

General Manager Rihl reported there has been no change in the status of the negotiations with Franktown. District Engineer Shefchik said it is his understanding that all the Franktown water rights owners have not responded to their attorney, so he can't give the District's attorney an answer.

Trustee Price moved that the attorneys for the Board be authorized to proceed forthwith for the purpose of commencing a condemnation action to obtain water rights from the Franktown water rights owners. The motion was seconded by Trustee McGivern and unanimously carried.

Chairman Ross asked the Board to consider the approval of a nine-point method of attack on the District's water problem:

1. Work in cooperation with the State Engineer towards obtaining Congressional ratification of the bi-state agreement.
2. Bring court action against the State of Nevada to force them to act upon the applications of the District pending since 1969.
3. Proceed with condemnation of Franktown water rights.
4. Conservation of existing resources--by the District and owners.
5. Use any available political pressure.
6. Bring together all private rights and the small rights within the District, and attempt to convert those rights to be able to divert the water from Lake Tahoe.
7. Obtain authorization from the State Engineer to divert the WCSID No. 1 water right so the water can be taken either from that area or the Burnt Cedar pump station.
8. On a monthly basis, staff report to the Board and the public on the progress of the above, and also on the applications for permits that are being processed by the District.
9. Brief TRPA and Washoe County on this plan to convince them the District recognizes the problem and is taking all possible steps to solve it.

→ VIII.b. RECREATION CHARGE POLICY

Recreation Director Doolittle discussed his recommendation that the recreation charge policy remain the same, with the exception that commercial parcels would be added to the roll on a per-parcel basis, hotel/motel would be classified in a commercial category and assessed on a per-parcel basis, and coupons would be eliminated.

Mr. Geno Menchetti, representing Hyatt Lake Tahoe Hotel, addressed the Board stating that the hotel is willing to have its guests treated as guests, not property owners, and pay the full rates for use of District facilities, and they would support the Board in adopting this proposal.

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Mr. Norm Palmer, representing Club Tahoe, asked how their property owners would be treated and was told that they would be entitled to one set of identification cards per parcel and additional owners could obtain identification cards upon payment of another recreation charge.

Trustee McGivern moved that staff's recommendation on the recreation charge policy that the use of coupons be eliminated, commercial parcels be included on a per-parcel basis, hotel and motel be charged the same as commercial on a per-parcel basis, and multiple owners have the option to obtain additional identification cards upon payment of an additional fee, be approved, conditioned upon receiving a favorable opinion letter from the District's bond counsel. The motion was seconded by Trustee Wolf.

Mr. Frank Payne asked that the Board not forget the elderly people who do not use the facilities but have grandchildren and children who visit them and do want to use the facilities.

Mr. Les Hamilton stated he has been a resident for twelve years and has never used the beaches, golf courses or ski area, but they do have children and grandchildren who would like to use the facilities. He suggested that passes could be made transferable among family members for those people who live in Incline Village and do not use the facilities.

Chairman Ross then called for a vote on the motion, and it was passed by a vote of three to two, with Trustees Maxfield and Price opposed.

VII.e. REQUEST TO INCREASE COST CEILING ON DAM SAFETY STUDY
LEEDS, HILL AND JEWETT, INC.

General Manager Rihl reported that because of weather conditions and additional work requested by the District, Leeds, Hill and Jewett, Inc. are requesting that the cost ceiling on the dam safety study be increased by \$3,500 to a total of \$45,000. He noted District Engineer Shefchik has recommended that this request be approved and he would concur with the recommendation.

On motion by Trustee McGivern, seconded by Trustee Wolf and unanimously carried, the Board approved the requested increase of \$3,500 in the cost ceiling on the dam safety study.

VII.f. CLOSED SESSION--LABOR NEGOTIATIONS

General Manager Rihl asked the Board to authorize a closed personnel session at the conclusion of the regular meeting to discuss labor negotiations. On motion by Trustee Price, seconded by Trustee Maxfield and unanimously carried, the personnel session was authorized.

IX.a. GENERAL MANAGER'S REPORT

1. Update on District Security Control

General Manager Rihl stated one estimate was received for rekeying the District's locks in the amount of \$8,000. He reported there are approximately 1,000 locks throughout the District.

Trustee Price suggested a list be made of the areas felt to be most sensitive and that only the locks in those areas be changed. Trustee Wolf asked if the staff would be able to do the work on those locks internally.

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Trustee Price asked that the legality of entering into an agreement with Tahoe Gymnastics Association be checked.

VI.c. REPORT ON MEETING WITH STATE ENGINEER

A meeting was held with the State Engineer on Friday, February 12th, and a report on that meeting will be made at the regular meeting of the Board.

VII.d. FRANKTOWN WATER RIGHTS

District Engineer Shefchik said there is no meeting scheduled yet with the Franktown water rights owners.

Chairman Ross discussed a 9-point water plan that he is recommending the Board adopt.

→ VII.b. RECREATION CHARGE POLICY

Recreation Director Doolittle discussed his proposal for the recreation charge policy for 1982-83. The proposal is to eliminate the per-room charge to hotels and motels and assess them on a per-parcel basis, and add commercial properties to the roll on a per-parcel basis. The proposal would also abolish the use of coupons.

Mr. Terry Hunt, representing Cal-Neva, stated on behalf of Cal-Neva that they are not in favor of coupons and would like to see the reduction in the assessment that is being considered in this proposal.

The number of parcels that are delinquent in paying their recreation fee was discussed, and the possibility of people applying for passes even though those fees are delinquent. Recreation Director Doolittle was asked to make a recommendation on not issuing passes on parcels that are delinquent.

VII.c. REQUEST FOR PROPOSALS FOR AUDITING SERVICES

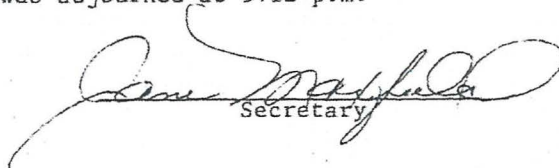
General Manager Rihl presented a proposed "Agreement for Auditing Services" and recommended that the District proceed with obtaining proposals for auditing services for the fiscal year ending June 30, 1982, so that a recommendation can be made at the March 25th regular meeting of the Board.

During the ensuing discussion it was noted that Pannell Kerr Forster has been doing interim work on the audit already and it was their understanding they would be doing the audit work for the 1981-82 fiscal year.

Trustee Maxfield stated she has no complaints with the work Pannell Kerr Forster has done for the District but is of the opinion the District should put these items out to bid to give others an opportunity to bid on the work.

X. ADJOURNMENT

There being nothing further to come before the Board at this time, the caucus meeting was adjourned at 5:12 p.m.


Secretary

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Mr. Leonudakis stated that if this facility were constructed, he would keep it as a separate cost center, and stated the District is losing a lot of business because that kind of facility is not available.

The Board also discussed using some of the equipment that is presently upstairs at the Chateau, and Trustee Maxfield stated she would like to have some input from the people who had wanted to use that area for other uses.

The Board asked Mr. Shefchik to check with a couple of architects in order to get an estimate of their fees to draw some preliminary plans.

→ RECREATION COUPONS

Chairman Ross opened the discussion to the proposal for eliminating recreation coupons and reducing the recreation fee for hotels and motels.

Trustee Maxfield stated that if hotels and motels are eliminated from the recreation charge or have their charge reduced, there may be a large number of requests received from people who don't use the recreation facilities and want their recreation fee reduced or eliminated. Trustee Maxfield stated she would be in favor of doing away with coupons but would not be in favor of taking hotels and motels off the recreation roll.

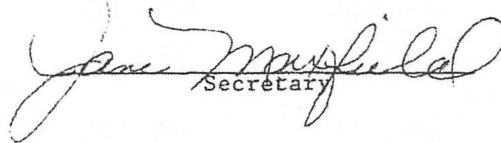
Mr. Jack Hardy of the Hyatt Lake Tahoe Hotel stated they either want to be taken off the recreation roll completely or receive three picture passes per room.

Recreation Director Doolittle suggested charging per parcel and also include commercial parcels.

Mr. Doolittle was asked to get figures for the Board on his proposal, to include the total number of parcels, the parcels that can be charged including commercial, what will be lost by not including hotels and motels, the effect of including commercial properties, the effect the proposal will have on Club-Tahoe, the high and low estimate of how much will be lost through parcels affected by the Burton-Santini Bill, and also how many Club-Tahoe owners live in Reno. A work session will be set on this matter after the regular meeting of January 28th.

ADJOURNMENT

There being nothing further to come before the Board at this time, the meeting was adjourned at 5:30 p.m.


Secretary

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(1 of 1)

MINUTES OF THE REGULAR MEETING OF THE
BOARD OF TRUSTEES OF THE
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

APRIL 27, 1972

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order at the meeting place of the District at 893 Southwood Boulevard, Incline Village, Nevada at 7:00 P.M. on April 27, 1972.

ROLL CALL:

On roll call, present were Trustees George G. Sayre, Howard S. Smith, A. H. Johnston and E. Williams Hanmer. Also present were District General Manager W. W. White, Office Manager Kermit McMillin, District General Counsel Lester H. Berkson, District Engineer Erik Beyer and Janice Haight.

APPROVAL OF MINUTES:

At this time the minutes of the meeting of April 13th, 1972 were submitted to the Trustees for their approval. After corrections had been made and on motion by Trustee Hanmer, seconded by Trustee Johnston and unanimously carried, said minutes were approved as corrected.

METER INSTALLATION BID:

General Manager White announced that three bids had been received on the meter installation contract. The low bidder had been Contri Construction Company who bid \$93 for the installation of a double service, \$86 for the installation of a single service and \$62 for the installation of a remote control meter.

Bids were also received from Harrison Plumbing and Mandeville. On motion by Trustee Smith, seconded by Trustee Johnston and unanimously carried, Contri Construction Company was awarded the contract for the installation of 100 meters and a Performance Bond was required in the amount of \$10,000.

RESOLUTION NO. 1083, A Resolution Further Amending Resolution No. 419, As Amended, Establishing Rates, Tolls and Charges for Recreation Service, which had been tabled at the meeting of April 13, 1972, was submitted to the Trustees for their adoption. There were some revisions made to clarify certain areas of the resolution and after these revisions had been made and on motion by Trustee Johnston, seconded by Trustee Hanmer and unanimously carried, Resolution No. 1083 was adopted.

REQUEST FOR USE OF BURNT CEDAR BEACH:

At this time, Chairman Sayre acknowledged the presence of some High School seniors who were to appear before the Board to request the use of Burnt Cedar Beach for a Senior all-nighter following the graduation exercises of the Incline Village High School. He recognized Mr. Don Robb who asked the Board's consideration of such use from the hours of 8:00 P. M. to 9:00 A. M. on the night of June 8th.

The Trustees, after consideration, rejected the request on the basis that such a party to take place with their knowledge would possibly subject the District to an enormous amount of liability. This liability the Board would not be willing to assume.

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awarded to Ponderosa Nursery and that the North Shore Patrol be awarded the patrol and gate security contract. On motion by Trustee Johnston, seconded by Trustee Hanmer and unanimously carried, the landscape maintenance contract was awarded to Ponderosa Nursery. On motion by Trustee Smith, seconded by Trustee Johnston and unanimously carried the patrol and beach security contract was awarded to North Shore Patrol.

AREA COUNCIL OF GOVERNMENTS:

Mr. White noted that there was an organization within Washoe County known as the Area Council of Governments. He had corresponded with Mr. Joe Latimore, the Reno City Manager, regarding Incline Village General Improvement District representation in this organization. Mr. Latimore had referred this request to the Council and the District has been placed on the mailing list for future notices of meetings, agendas and minutes of the meetings.

The Trustees then authorized Mr. White and/or one or more of the members of the Board of Trustees to attend the regular meetings of the Council. The person(s) in attendance would represent the District and would report back to the Board as a whole.

OUTSIDE DISTRICT SEWER SERVICE:

Mr. White noted that he had a meeting scheduled with Mr. George Oshima of Washoe County to discuss the sewer- ing of outside District areas. This meeting had been called for 2:30 P.M. today.

OPERATING ENGINEERS CONTRACT:

Mr. White noted that he was proceeding with negotiations with the Operating Engineers Local Union No. 3 and felt that there were no areas of conflict at this time. Chairman Sayre appointed Trustee Johnston to work with Mr. White in preparing personnel classifications and salary ranges.

BEACH PASSES:

Mr. White noted that the beach pass applications and brochures had been mailed out to the property owners of the District. The approximate cost to date of the project has been \$3,000.

Mr. White had received some correspondence relating to the rules and a Mr. Winters had requested a hearing before the Board, if necessary, to obtain passes for his' family members. The Board did not feel that a hearing was necessary at this time and directed Mr. White to respond to Mr. Winters' questions as outlined in the rules and regulations.

Mr. White then reported that Mr. Andrew C. Hall, District Bond Counsel, had prepared a resolution to amend Resolution No. 419. This RESOLUTION NO. 1083 incorporated the determinations of the Board in their rules and regulations. However, the Board felt that the resolution needed further study and asked that it be tabled to the meeting of April 27, 1972.

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(2 of 2)

Mr. White then announced that a meeting had been scheduled with the various regulating agencies on the boating restrictions and regulations. This meeting had been called for April 26, 1972 at the hour of 10:30 A.M. and will be in the meeting room of the District. Any Trustees that are available were invited to attend.

LEGAL COUNSEL REPORT:

Mr. Lester Berkson, the District General Counsel, reported that he had petitioned the Public Service Commission for a rehearing on the billing practices of the District. The petition was granted and the refund order has been stayed pending the rehearing. Mr. Berkson noted that there would very probably be a limitation set as to what can be raised at the rehearing.

NORTH LAKE TAHOE FIRE PROTECTION DISTRICT:

Mr. Berkson then noted that the agreement which the District has approved with the North Lake Tahoe Fire Protection District regarding the repair and maintenance of the District's fire hydrants will be presented at the next Board meeting of the Fire District. He noted that Mr. Springer had been out of town and that the Fire District Board has not reviewed the agreement at this time.

OFFICE MANAGER'S REPORT:

Reapportionments

Office Manager McMillin reported that a reapportionment had been requested of the 69-2 special assessment which existed on property owned by Mr. Hans P. Dobkowitz. The property had been subdivided into a condominium subdivision known as Southwood Shadows. He presented the following resolutions to adopt the reapportionment.

RESOLUTION NO. 1084, A Resolution Ordering County Assessor to Apportion Uncollected Assessments Upon the Divided Portions of Parcels, Project No. 69-2. On motion by Trustee Herda, seconded by Trustee Hanmer and unanimously carried, said resolution was adopted.

RESOLUTION NO. 1085, A Resolution Adopting, Approving and Confirming Reapportioned Assessment Roll and the Reapportioned Assessments Contained Therein. On motion by Trustee Herda, seconded by Trustee Hanmer and unanimously carried, said resolution was adopted.

INVESTMENTS:

At this time Office Manager McMillin presented the investment figures for the temporarily idled funds of the District. A total of \$1,247,797 was available for investment over a seven month period.

To May 1, 1972, \$112,517.92 was available. The only bid received on this amount was from Valley Bank of Nevada at 4.3%.

To June 1, \$144,052.22 was available. Valley Bank was the high bidder at 4.4%. Nevada National Bank was next high bidder at 4.1%.

DISTRICT ORIGINAL

Attachment to
4-13-1972
Minutes

RESOLUTION NO. 419

A RESOLUTION FIXING RATES, TOLLS AND CHARGES FOR
THE RECREATIONAL SERVICES AND FACILITIES
OF BURNT CEDAR AND INCLINE COMMUNITY BEACHES

AND RESOLUTION 451
AMENDING No. 419

RESOLUTION NO. 420

A RESOLUTION PROVIDING FOR THE ISSUANCE OF RECREATION
REVENUE BONDS, FIXING THE FORM OF THE BONDS, PROVIDING
FOR THEIR PAYMENT AND COVENANTS FOR THEIR PROTECTION

BURNT CEDAR AND INCLINE COMMUNITY BEACHES

\$3,600,000 REVENUE BONDS OF 1967

AND RESOLUTION No. 450
AMENDING No. 420

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

LAKE TAHOE, WASHOE COUNTY

NEVADA

1083

INDEX TO

RESOLUTION NO. 419

A RESOLUTION FIXING RATES, TOLLS AND CHARGES FOR
THE RECREATIONAL SERVICES AND FACILITIES
OF BURNT CEDAR AND INCLINE COMMUNITY BEACHES

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

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RESOLUTION NO. 419

A RESOLUTION FIXING RATES, TOLLS AND CHARGES
FOR THE RECREATIONAL SERVICES AND FACILITIES
OF BURNT CEDAR AND INCLINE COMMUNITY BEACHES

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

RESOLVED, by the Board of Trustees of the Incline Village
General Improvement District, Washoe County, Nevada, as follows:

WHEREAS, it is proposed that the District issue revenue bonds
to provide funds to acquire Burnt Cedar Beach and the improvements
thereon and to acquire and improve the area known as Incline Beach,
and to pledge the net revenues to be derived from the rates, tolls
and charges to be fixed for the services and facilities thereof; and

WHEREAS, it is necessary that said charges be fixed prior to
the adoption of a resolution providing for the issuance of said bonds.

NOW, THEREFORE, IT IS ORDERED, as follows:

1. Short Title. This resolution shall be known and cited as
the Community Beaches Rate Resolution.
2. Taking Effect. This resolution shall take effect upon the
acquisition of title to either or both the Burnt Cedar Community
Beach and the Incline Community Beach.
3. Present Facilities. Until both of said beaches have been
acquired and the proposed improvements completed on Incline Beach,
the charges herein fixed shall be and constitute charges for the
services and facilities of the portions thereof then acquired.
4. Description of Charges. The rates, tolls and charges here-
in fixed are minimum annual charges for the services of the lands and
facilities of the community beaches, and shall include, without limit-
ing the generality thereof, charges for the operation thereof for the
furnishing thereof, for the furnishing of the services thereof, for
the availability of the services thereof, and for the standby of said
lands and facilities and the services and operation thereof.

5. Usefulness of Lands. The lands for which said charges are imposed consist of two parcels of land lying between State Highway No. 28 and Lake Tahoe and having a beach frontage of 1170 feet and 1340 feet, respectively, and both said parcels, and the Lake by reason thereof, are accessible only to property owners of the District, and their tenants, hotel and motel patrons, and their guests, whether or not said lands so charged are improved for occupancy.

6. Intrinsic Distinctions in Lands Charged. The lands charged herein have natural, intrinsic and fundamental distinctions which are reasonable in their relation to the object of the charges herein imposed, and based thereon are herein classified for the purpose of such charges.

7. Charges. The following rates, tolls and charges are prescribed and imposed for each fiscal year ending on June 30 commencing with July 1, 1968 for the various classifications as follows:

(a) Single Family Parcel. \$50 for each subdivided lot or unsubdivided parcel constituting a single family home site, zoned for a single family residential structure whether or not so improved.

(b) Duplex Parcel. \$100 for each subdivided lot or unsubdivided parcel constituting a duplex site zoned for a duplex residential structure, whether or not so improved.

(c) Improved Multiple Residential Parcel. \$50 for each single family unit in a multiple residential structure of three or more complete and independent single family residential units, or in a condominium structure or town house cluster.

(d) Unimproved Multiple Residential Parcel. \$200 for each acre, and a pro rata thereof for each fraction of an acre, in a parcel of unimproved subdivided or unsubdivided land zoned R-3 for a multiple residential structure or

structures of three or more complete and independent single family residential units, or a condominium structure or town house cluster.

(e) Hotel and Motel. \$15 for each room or unit intended for occupancy by a person or persons as a single unit within a hotel or a motel.

(f) C-1 and C-2 Commercial Parcel. \$200 for each acre, or a pro rata thereof for each fraction of an acre, in a parcel of unimproved land, and in a parcel of land improved with other than a hotel or a motel, whether or not subdivided, and zoned C-1 or C-2 commercial.

(g) M-1 Light Industrial Parcel. \$100 for each acre, or a pro rata thereof for each fraction of an acre, in a parcel of improved or unimproved land, whether or not subdivided, and zoned M-1 light industrial.

(h) Unsubdivided Residential Acreage. \$5 for each acre, and a pro rata thereof for each fraction of an acre, in an unimproved and unsubdivided tract of acreage containing ten or more acres, zoned E-1, E-2, A-1, A-2, or A-4 and intended for residential use.

(i) Exceptions. Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for recreational or religious purposes, and publicly owned lands, are excepted and excluded from the charges imposed by subdivisions (a) through (h) of this section.

(j) Guests. Only guests of a person entitled to beach privileges shall be admitted, and a charge of \$1.00 per day per guest and \$0.75 per day per child guest of 12 years or under is imposed and shall be collected at the time of admission.

8. Discount, Deposit or Guaranty. The Board may provide for; but is not limited to:

✓ (a) The granting of discounts for prompt payment of bills.

(b) The requiring of deposits or the prepayment of charges in an amount not exceeding one (1) year's charges either from persons receiving service and using the Facilities of the Project or from the owners of property on which or in connection with which such services and Facilities are to be used; but in case of nonpayment of all or part of a bill such deposits or prepaid charges shall be applied only insofar as necessary to liquidate the cumulative amount of such charges plus penalties and cost of collection.

✓ (c) The requiring of a guaranty by the owner of property that the bills for service to the property or the occupants thereof will be paid.

9. Penalties. The Board may provide for a basic penalty for nonpayment of charges within the time and in the manner prescribed by it. The basic penalty shall not be more than ten per cent (10%) of each month's charges for the first month delinquent. In addition to the basic penalty it may provide for a penalty of not exceeding 1.5 per cent per month for nonpayment of the charges and basic penalty. On the first day of the calendar month following the date of payment specified in the bill, the charge shall become delinquent if the bill or that portion thereof which is not in bona fide dispute remains unpaid. It may provide for collection of the penalties provided for in this Part.

10. Collect With Other Charges. The Board may provide that charges shall be collected together with and not separately from the charges for any other service rendered by it, and that all charges shall be billed upon the same bill and collected as one item.

11. Contract for Collection: The Board may enter into a written contract with any person, firm or public or private corporation providing for the billing and collection by such person,

firm or corporation of the charges for the service furnished by the Project. If all or any part of any bill rendered by any such person, firm or corporation pursuant to any such contract is not paid and if such person, firm or corporation renders any public utility service to the person billed, such person, firm or corporation may discontinue its utility service until such bill is paid, and the contract between the Board and such person, firm or corporation may so provide.

12. Collection by Suit. As a remedy established for the collection of due and unpaid deposits and charges and the penalties thereon, an action may be brought in the name of the District in any court of competent jurisdiction against the person or persons who occupied the property when the service was rendered or the deposit became due or against any person guaranteeing payment of bills, or against any or all of such persons, for the collection of the amount of the deposit or the collection of delinquent charges and all penalties thereon.

13. Perpetual Lien. Until paid, all charges shall constitute a perpetual lien on and against the property served.

14. Foreclose as Mechanics' Lien. Any lien may be foreclosed in the manner as provided by the laws of the State of Nevada for the foreclosure of mechanics' liens.

15. Id - Notice and Hearing. Before any lien is foreclosed, the Board shall hold a hearing thereon after notice thereof by publication and by registered first class mail, postage prepaid, addressed to the last known owner at his last known address according to the records of the District and the real property assessment roll in the County.

16. Election to Collect on Tax Roll. The Board, after it has adopted rates pursuant to this Indenture may, by resolution or by separate resolutions, elect to have such charges for the forthcoming

fiscal year collected on the tax roll in the same manner, by the same persons, and at the same time as, together with and not separately from, its general taxes.

17. Written Report. In such event, it shall cause a written report to be prepared and filed with the Secretary, which shall contain a description of each parcel of real property receiving such services and facilities and the amount of the charge for each parcel for such year, computed in conformity with the charges prescribed by the resolution.

18. Id - Alternative Procedure. The powers authorized by Section 8.14 of this Indenture shall be alternative to other procedures adopted by the Board for the collection of such charges.

19. Id - Property Descriptions. The real property may be described by reference to maps prepared by and on file in the office of the County Assessor or by descriptions used by him, or by reference to plats or maps on file in the office of the Secretary.

20. Id - Election as to Delinquent Property Only. The Board may make the election specified in Section 8.14 with respect only to delinquent charges and may do so by preparing and filing the written report, giving notice and holding the hearing therein required only as to such delinquencies.

21. Id - Publication of Notice. The Secretary shall cause notice of the filing of the report and of the time and place of hearing thereon to be published once a week for two (2) weeks prior to the date set for hearing, in a newspaper of general circulation printed and published within the District if there is one and if not, then in such paper printed and published in the County of Washoe.

22. Id - Mailed Notice of Hearing. Before the Board may have such charges collected on the tax roll, the Secretary shall cause a notice in writing of the filing of the report proposing to have such charges for the forthcoming fiscal year collected on the tax

roll and of the time and place of hearing thereon, to be mailed to each person to whom any parcel or parcels of real property described in the report is assessed in the last equalized assessment roll available on the date the report is prepared, at the address shown on the assessment roll or as known to the Secretary.

23. Id - Notice After First Year. If the Board adopts the report, then the requirements for notice in writing to the persons to whom parcels of real property are assessed shall not apply to hearings on reports prepared in subsequent fiscal years but notice by publication as herein provided shall be adequate.

24. Id - Hearing. At the time stated in the notice, the Board shall hear and consider all objections or protests, if any, to the report referred to in the notice and may continue the hearing from time to time.

25. Id - Protests. If the Board finds that protest is made by the owners of a majority of separate parcels of property described in the report, then the report shall not be adopted and the charges shall be collected separately from the tax roll and shall not constitute a lien against any parcel or parcels of land under Sections 8.14, et seq., of this Part, but shall continue to be subject to the lien provided in Section 8.11 and shall be and remain subject to all of the other methods of collection and remedies provided in this Part.

26. Id - Determination and Finality. Upon the conclusion of the hearing, the Board may adopt, revise, change, reduce or modify any charge or overrule any or all objections and shall make its determination upon each charge as described in the report, which determination shall be final.

27. Id - Delivery of Report and Entry on Roll. Prior to the time the County Treasurer posts taxes to the County tax roll each year following such final determination, the Secretary shall file

with him a copy of the report with a statement endorsed thereon over his signature that it has been finally adopted by the Board, and the County Treasurer shall enter the amounts of the charges against the respective lots or parcels of land as they appear on the current assessment roll.

28. Id. - Parcels Outside District. Where any such parcels are outside the boundaries of the District, they shall be added to the assessment roll of the District for the purpose of collecting such charges.

29. Id. - Parcels Not on Roll. If the property is not described on the roll, the County Treasurer may enter the description thereon together with the amounts of the charges, as shown in the report.

30. Id. - Lien Same Time as Taxes. The amount of the charges shall constitute a lien against the lot or parcel of land against which the charge has been imposed as of the time when the lien of taxes on the roll attach.

31. Id. - Inclusion in Tax Bills. The County Treasurer shall include the amount of the charges on bills for taxes levied against the respective lots and parcels of land. Thereafter the amount of the charges shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties.

32. Id. - Separate Bills. The County Treasurer may, in his discretion, issue separate bills for such charges and separate charges and separate receipts for collection on account of such charges.

33. Id. - Tax Laws Apply. All laws applicable to the levy, collection and enforcement of general taxes of the District, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to such charges.

34. Regulations. The Board shall establish rules and regulations for the use and the right of use of the Facilities of the Project.

35. Exclusive Use. The total area of the District being 9,000 acres, it is hereby determined that the Facilities of the Project may be determined by the Board to be inadequate to provide for more or other than the owners and residents of the District, and their tenants, patrons and invited guests, and to reserve and set aside said Facilities for their sole and exclusive use.

36. Constitutionality. If any section, subsection, sentence, clause or phrase of said Indenture be for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions thereof. The District thereby declared that it would have made said Indenture and each section, subsection, sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared to be unconstitutional.

* * * * *

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District held on the 5th day of October, 1967, by the following vote:

AYES, and in favor thereof, Trustees:

George G. Sayre, David L. Chamberlin, Guy Michael
Raymond Plunkett,

NOES, Trustees: None

ABSENT, Trustees: Joseph F. McDonald, Jr.

Secretary

(Seal)

Attachment to
04-13-1972
Minutes

RESOLUTION NO. 1083

A RESOLUTION FURTHER AMENDING RESOLUTION NO. 419,
AS AMENDED, ESTABLISHING RATES, TOLLS AND CHARGES
FOR RECREATION SERVICE

BURNT CEDAR AND INCLINE COMMUNITY BEACHES

RESOLVED, by the Board of Trustees of the Incline Village
General Improvement District, Washoe County, Nevada as follows:

WHEREAS, this Board on October 5, 1967, adopted Resolution
No. 419, A Resolution Fixing Rates, Tolls and Charges for the
Recreational Facilities and Services of Burnt Cedar and Incline
Community Beaches;

WHEREAS, said Resolution was subsequently amended by Reso-
lutions No. 451, 482 and 1018:

WHEREAS, this Board deems it to be in the best interest
of the property owners of the District and their tenants and
guests to establish further rules and regulations intended to
control the use of these beaches for the greatest benefit and
enjoyment thereof: and

WHEREAS, after due consideration this Board has determined
that the rules and regulations hereinafter established are reason-
able in relation to the objects of such rules and regulations:

NOW, THEREFORE, IT IS HEREBY FOUND, DETERMINED and ORDERED,
as follows:

1. Paragraph 5 of said Resolution No. 419 is amended to
read as follows:

"5. Exclusive Use. The lands for which said charges
are imposed consist of two parcels of land lying between Lakeshore
Drive and Lake Tahoe and having a beach frontage of 1170 feet
and 1340 feet, respectively, and both said parcels, and the Lake
by reason thereof, are accessible only to and available only for

the exclusive use of property owners of the District, and their tenants, hotel and motel patrons, and their guests, whether or not said lands so charged are improved for occupancy. Further, and as a complete and alternate reason for limiting the right of use of said parcels to Incline property owners, their tenants and guests, it is hereby found and determined that Burnt Cedar Beach, together with the appurtenant swimming and wading pools, and Incline Beach with its appurtenant facilities, are the only facilities operated in and by the District and that the District is so populated and ownership of lands within the District is so diverse and the seasonal use of such facilities is so great and has such an impact thereon, that such limitation is necessary to assure the orderly use by, and the protection of the health and safety of, the District property owners, their tenants and guests."

2. Paragraph 7 of said Resolution No. 419 is amended to read as follows:

"7. Charges. The following rates, tolls and charges are prescribed and imposed for each fiscal year ending on June 30, commencing with July 1, 1968, for the various classifications, as follows:

(a) Single Family Parcel. \$50.00 maximum for each of the following:

(1) Each lot, whether or not improved, which is zoned E1, E2, A1, A2, A3 or A4, is shown on a recorded subdivision map and is separately assessed by the County Assessor: and

(2) Each subdivided or unsubdivided parcel of land of any zoning which is improved with one single family residential structure and is separately assessed by the County Assessor.

(b) Multi Residential Unit or Parcel. \$50.00 maximum for each of the following:

(1) Each single family residential unit, not separately assessed by the County Assessor, in a completed multiple residential structure of two or more single family residential units, whether or not situate on land zoned R3. (For purposes hereof, a structure shall be deemed to be completed upon the issuance of a Certificate of Occupancy with regard thereto):

(2) Each single family residential unit in a multiple residential structure if such unit is shown on a recorded condominium map and is separately assessed by the County Assessor:

(3) Each unimproved parcel which is shown on a recorded condominium map and is separately assessed by the County Assessor:

(4) Each single family residential unit on a parcel which is shown on a recorded subdivision map, is zoned R1A or R1B, and is separately assessed by the County Assessor, though such unit is a part of a multiple residential structure:

(5) Each unimproved parcel which is shown on a recorded subdivision map, is zoned R1A or R1B, and is separately assessed by the County Assessor:

(6) Each unimproved parcel of land of 2/10th of an acre or less, which is shown on a recorded subdivision map, is zoned R2 or R3, is separately assessed by the County Assessor and is not a condominium unit:

(7) Each allowable single family residential unit where the "Declaration of Restrictions" as filed with the Washoe County Recorder limits the development to fewer than five (5) units per acre.

(c) Multi Residential Acreage. \$250.00 for each acre, and a pro rata thereof for each fraction of an acre for the following:

(1) Any parcel of unimproved subdivided or unsubdivided land which is greater than 2/10th of an acre and which is zoned R2 or R3; and

(2) Any parcel zoned R2, R3, R1A or R1B which is subdivided for and consists of improved or unimproved multi residential units or parcels that will be, but have not as yet been separately assessed by the County Assessor:

(d) Single Family Acreage. \$15.00 for each acre, and a pro rata thereof for each fraction of an acre, for the following:

(1) A parcel of unimproved and unsubdivided land zoned E1, E2, A1, A2, A3 or A4; and

(2) Any subdivided parcel zoned E1, E2, A1, A2, A3 or A4 which consists of improved or unimproved single family parcels that have not yet been separately assessed by the County Assessor.

(e) Hotel or Motel. \$25.00 maximum for each room or unit intended for occupancy by a person or persons as a single unit within a hotel or a motel.

(f) Exceptions. Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for recreational or religious purposes: common areas appurtenant to a condominium or townhouse cluster:

properties zoned C1A, C1B, C2, M1, ME, MW, MS or M3, being commercial or light industrial, unless improved with a hotel, motel, multiple units or a single family dwelling; and publicly owned lands, are excepted and excluded from the charges imposed by subsections (a) through (e) of this section.

(g) Daily passes - Guests. Only guests of a person entitled to beach privileges shall be admitted and daily passes for such guests may be obtained at the gate or general office by the owner, lessee or renter upon presentation of his own pass and payment of one dollar (\$1.00) per daily pass. Children under six (6) years of age, accompanied by the holder of an adult pass, are included within the cost of the adult pass. Such children will be admitted if related to and residing with the pass holder.

(h) Governmental, Civic or Social Groups of Guests. Any group of persons which participates with Incline Village General Improvement District property Owner groups, governmental, civic or social groups, in recreation or other community projects, may, upon application by the sponsoring group of Incline Village General Improvement District property owners and when approved as to the time and use of the Incline Village General Improvement District facilities, be granted beach or other privileges subject to the following conditions and upon payment of the sums set forth below.

(1) The sponsoring groups shall accept in writing total responsibility for their guests in their use of the Incline Village General Improvement District facilities.

(2) Approval of use shall be for each specific group as to time and the activity and shall be authorized in writing by the general manager at least ten days prior to the requested group activity.

(3) Such approval shall be granted only for such times as the group activity shall constitute minimal interference with the normal use of the facility.

(4) The sum which shall be paid by each group in advance of the use of the facilities shall be determined as follows:

<u>Number of Guests in Group</u>	<u>Amount of Payment Per Group</u>
10 or less	\$ 1.00
11 through 20	2.00
21 through 30	3.00
31 through 40	4.00
Above 40	\$4.00 plus \$1.00 for each additional incre- ment of 10 or portion thereof.

(i) Jointly Held Residential Properties. If more than one family jointly owns a habitable residential property, any joint owner other than the designated property representative may acquire additional permanent annual passes upon

application for such passes and in payment of an additional \$50.00 per family.

(j) Commercial and Industrial Properties. Owners of commercial or industrial properties, which properties were in the District as such District was constituted on June 4, 1968, and which properties are not presently charged under this resolution, as amended, may upon yearly application obtain seasonal passes to the beach properties upon the approval of the application by the Board of Trustees and payment of a fifty dollar (\$50.00) seasonal charge per pass."

3. Paragraph 34 of said Resolution No. 419, is amended to read as follows:

"34. Rules and Regulations. The following rules for the issuance of beach passes and the use of Incline and Burnt Cedar Beaches are established in order to control the use of these facilities for the greatest benefit and enjoyment of the property owners, their tenants and guests:

(a) Conditions of Beach Use:

(1) The beaches are available for use of Incline Village property owners, tenants and guests only during those times posted for use.

(2) A pass is required of all persons entering the beach areas. Passes are not transferable and are limited to the use of the person to whom issued. Entrance to the beaches must be through the admission gates. Holders of passes will be admitted as long as ownership of the property for which the passes were issued is retained. Admittance of pass holder automobiles to the beaches is conditional upon availability of parking space.

(3) Use of the swimming pool will be limited to the maximum posted occupancy authorized by Nevada Health Division Swimming Pool Regulations.

(4) Children under six years of age must be accompanied at all times by an adult with a pass. Unattended children under six years of age will not be admitted.

(5) Profane or indecent language will not be permitted, and will be grounds for expulsion from the beaches.

(6) The use of intoxicating beverages or harmful drugs in the beach areas is strictly prohibited. Persons under such influence will not be admitted, nor permitted to remain if their condition is apparent.

(7) Indecent exposure and offensive acts shall be grounds for expulsion from the premises.

(8) Dogs and cats are prohibited and will not be allowed on the premises.

(9) Boat owners using Incline Beach facilities shall park in designated areas or as otherwise directed by the gate guard. Boats shall not be launched from the beach when there is a Weather Bureau storm warning.

(b) Issuance and Renewals of Passes. Permanent and temporary beach passes and renewals will be issued upon application by the owners of assessed parcels of land located within the Incline Village General Improvement District, from the administrative offices during the hours of 8:00 to 12 Noon and 1:00 to 5:00 P.M. on week days.

(1) The applicant for beach passes shall list the names, relationships and ages of the family member for whom passes are desired, by age groups as follows:

<u>Age</u>	<u>Group</u>
Under 18	I
18 - 38	II
38 and Over	III

Each of the above age groups would be indicated by the use of a different color.

(c) Definitions:

(1) Family. Family is defined as an individual; or two or more persons living together in a dwelling unit and related by blood, marriage or adoption; or a group of not more than four persons not related by blood, marriage or adoption, but living together (on a permanent basis) in a dwelling unit.

(2) Dwelling Unit: Dwelling unit is one or more habitable rooms occupied or intended to be occupied by one family, with facilities for living, sleeping, cooking and eating.

(d) Qualifications for Passes:

(1) Residential Unit Property Owners. Permanent passes will be issued to residential property owners and the owner's family upon proper application and verification.

(2) Leased Properties. Temporary passes may be issued, upon application of the owner, for a lessee and his family (as above defined) for the period of a lease for one year or more. The Owner must surrender the permanent passes issued to him for the property when requesting temporary passes for a lessee.

(3) Renter Passes. Owners of rental properties and properties leased for less than one year shall be issued not more than five passes for the users of the rental property, upon application of the owner or his authorized agent. The owner must surrender the permanent passes issued to him for the property when requesting temporary passes for renters.

(4) Daily Passes. Daily passes may be obtained at the gate or general office by an owner, lessee or renter, upon presentation of his own pass and payment of \$1.00 per daily pass.

(5) Jointly Held Residential Properties. If more than one family jointly owns a habitable residential property, one Owner shall be designated the property representative. As property representative, he may apply for permanent passes for his family. All joint owners may apply for temporary passes for the periods of their respective use of the property. Passes will not normally be issued to more than one property owner for the same period of use. However, if joint use is desired, additional joint Owners may acquire permanent passes upon application for such passes and payment of an additional \$50.00 per family, all as hereinabove provided.

(6) Owners of Residential Undeveloped Lots. An owner of an undeveloped residential lot may obtain permanent and/or daily passes to the extent and in the same manner as a residential unit property owner.

(7) Hotels and Motels. Two (2) permanent passes will be issued for each hotel or motel bedroom offered for public rental. The passes will be issued to the hotel or motel management in the name of the hotel or motel. Issuance of the passes to guests, and their recovery, will be the responsibility of the hotel or motel management. Replacement of lost or destroyed passes will be subject to a one dollar (\$1.00) replacement charge per pass.

(e) Unauthorized, Duplicate, and Irregularly Issued Passes.

(1) District will check passes at the entrance to the beaches and in the beach areas, and will investigate passes believed to be unauthorized or duplicates.

(f) Confiscated Passes. District will confiscate a property owner's pass when not obtained or used in accordance with the foregoing. Thereafter, new passes may be issued for the remainder of the season, upon receipt of a new application accompanied by payment of ten dollars (\$10.00) per pass replaced.

(g) Lost or Destroyed Passes:

(1) Lost or destroyed passes will be re-issued only after a new application is received and determination made of actual loss, accompanied by payment of one dollar (\$1.00) per replaced pass.

(2) Owners who wish to replace passes in poor condition may do so upon returning original passes to the Incline Village General Improvement District office and payment of one dollar (\$1.00) per pass replaced.

4. Paragraph 35 of said Resolution No. 419, is amended to read as follows:

"35. Appeal. Any of the applications, definitions, or determinations provided for in this Resolution No. 419, as amended, may be appealed to the management at the Incline Village General Improvement District office, subject to further review by the Board of Trustees of the Incline Village General Improvement District."

* * * * *

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 27th day of April, 1972, by the following vote:

AYES, and in favor thereof, Trustees:

George G. Sayre, Howard S. Smith,
E. Williams Hamner, A. H. Johnston

NOES, Trustees: None

ABSENT, Trustees: Clarence R. Herda



Secretary

(SEAL)

02-24-1972
(1 of 2)ENVIRONMENTAL PROTECTION AGENCY:

At this time General Manager White directed the Trustees' attention to a copy of a letter from the Environmental Protection Agency regarding the cutoff for Project WPC-NEV-61, now known as C 32 0061. The letter referred to a cutoff date of June 9, 1971. The cutoff date would be the date at which no further payments would be honored to determine total amount of grant on the project. This has been discussed with Clair A. Hill & Associates and the biggest share of all costs for this project had been submitted and paid by that date.

GENERAL MANAGER'S REPORT:

Mr. White reported he had received an order from the Public Service Commission to install proper meters at the Incline Elementary and Incline High schools. The meters would replace the meters currently in service. The reason for the replacement is that the present meters are of an irrigation type and do not properly record all consumption. Mr. White noted that he had corresponded with the School District, referencing this Public Service Commission order and asking them to be prepared for the billing for the installation of the meter and retroactive water usage.

KINGS CASTLE:

Mr. White noted that he had attended a recent meeting of the creditors of the Kings Castle Casino and Hotel and that it was the District General Counsel's opinion that the District did have priority of lien rights with the statutory provisions and the fact that the lien had been filed in a timely manner. The General Counsel is to report to the Trustees at their meeting of March 9, 1972 as to the status of action or procedure which the District should follow in foreclosing on this lien.

INCLINE VILLAGE, INC., BOND:

Mr. White then reported that he had received the \$3,800,000 bond from Incline Village, Inc. The bond was then filed with the District's Secretary.

TAHOE REGIONAL PLANNING AGENCY MEETING:

Mr. White reported that he had been placed on the agenda of the March 8, 1972 meeting with the Tahoe Regional Planning Agency. The purpose of his appearance would be to obtain approval of the boat launching ramp. He noted that a couple of recent actions by the Tahoe Regional Planning Agency might indicate that such approval would be granted.

GENERAL COUNSEL REPORT:

Mr. Berkson reported that he had received no word from the North Lake Tahoe Fire Protection District or their Counsel, Mr. Charles Springer. He would follow up on the note to Mr. Springer and would be advising the Trustees on the action at the next Board meeting.

BEACH PASS RESTRICTIONS:

Mr. Berkson noted that he had reviewed the beach pass use regulations which the Board had adopted with the Bond Counsel of the District and they indicate there would be no problems in incorporating the restrictions into the ordinance. This will be done and a revised ordinance will

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be submitted for Board adoption at an early meeting. There had been no communications received by either the District staff or the counsel of the District from the joint owners of property who had appeared at the meeting of February 10, 1972.

APPROVAL OF BILLS:

At this time, Office Manager McMillin presented the regular monthly bills to the Trustees for their approval. Trustee Smith noted that he had reviewed the bills and found them to be in order for payment. On motion by Trustee Hanmer seconded by Trustee Johnston and unanimously carried, said bills were approved as presented.

PUMPING STATIONS NO. 7, 8 & 9:

A Statement of Release was then presented to the Trustees for Pumping Stations 7, 8 and 9. A letter from the consulting engineers attesting to the completion of the project had not been received but it had been mailed from the engineers on the 18th. It was, therefore, requested that the Trustees authorize the payment of this retention on receipt of the letter from the District's consulting engineers. On motion by Trustee Johnston, seconded by Trustee Hanmer and unanimously carried, said payment was authorized.

ADJOURNMENT:

There being no further business to come before the Board, at this time the meeting was adjourned.


Secretary

02-10-1972 (1 of 2)

MINUTES OF THE ADJOURNED MEETING OF THE
BOARD OF TRUSTEES OF THE
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

February 10, 1972

The adjourned meeting of the Board of Trustees of the Incline Village General Improvement District was called to order at 7:00 P.M. in the regular meeting place of the District at 893 Southwood Boulevard, Incline Village, Nevada, on the 10th day of February, 1972.

ROLL CALL:

On roll call there were present Trustees Howard S. Smith, Clarence R. Herda, A. H. Johnston and E. Williams Hanmer. Also present were District General Manager W. W. White, Office Manager Kermit McMillin, District General Counsel Lester H. Berkson and property owners Robert J. Bryant and W. W. Raikes.

APPROVAL OF MINUTES:

The minutes of January 31, 1972 were then presented to the Trustees for their approval. After two corrections and on motion by Trustee Johnston, seconded by Trustee Herda and unanimously carried, said minutes were approved as corrected.

BEACH USE REGULATIONS:

At this time the Trustees considered the amended beach use regulations as had been prepared by the Beach Committee. One change was noted by Trustee Smith which he would like to have incorporated into the regulations, that being the joint ownership restrictions on passes.

There were some grammatical changes suggested by Trustee Hanmer.

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(2 of 2)

At this time Chairman Pro Tem Smith recognized Mr. Robert J. Bryant, an interested property owner. Mr. Bryant objected to the joint ownership restrictions, suggesting a possible graduated scale for jointly owned properties where fewer families would not be charged to the same extent as would multi ownership by more than two families. Mr. Bryant was asked to put down his thoughts as to a graduated scale application and present it to the Trustees at their next Board meeting.

Mr. W. W. Raikes, another interested property owner, was then recognized and he objected to the designation of age group, noting that he felt distinguishing between a minor and an adult would be age classification enough. Trustee Herda answered this objection by stating that the age classifications were felt necessary in order that flagrant misuse of the beach passes could be avoided and felt that the three age group classifications should stand as they now exist.

There being no further comments from the audience and the Trustees having incorporated the changes suggested by Trustee Smith, on motion by Trustee Herda, seconded by Trustee Johnston and unanimously carried, the beach use regulations were adopted as amended.

INCLINE VILLAGE, INC. PARKING AGREEMENT ON FIVE ACRE PARCEL:

Mr. White noted that the Agreement had been drawn and given to Mr. Dave Carey of Incline Village, Inc. and asked that the matter be deferred until such time as he had concurred with the Agreement.

OPTIMIST CLUB USE OF INCLINE BEACH ON JULY 4, 1972:

At this time General Manager White noted that the Optimist Club of Incline Village had asked for permission to use the Incline Beach for its annual July Fourth community picnic. He noted that the Optimist Club had used the facilities in 1971 for the July 4th picnic and wanted to make it an annual affair. On motion by Trustee Hamner, seconded by Trustee Herda and unanimously carried, said use by the Optimist Club of Incline was authorized.

KINGS CASTLE UTILITY ACCOUNT:

General Manager White then noted to the Trustees that a lien had been filed on the Kings Castle Hotel in the amount of \$9,588.37. The lien covered utility service to February 1, 1972 which would become delinquent on February 18, 1972. Mr. Berkson, in speaking of the lien, thought that the District was in a priority position with their lien and that the District may want to proceed with foreclosure on the lien in order to have it satisfied by the first mortgagor.

METER MAINTENANCE AGREEMENT:

Mr. White then noted that it was going to become increasingly necessary for the District to determine the accuracy of the compound meters which are placed on various water services throughout the District. He had an Agreement in hand from the Hersey Sparling Meter Company whereby they would test all of our compound meters and determine the accuracy of the meters. the cost of these tests would be \$2,300.

Mr. White noted that a similar test had been made on the Kings Castle meter this past year and had disclosed

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MINUTES OF THE ADJOURNED MEETING OF THE
BOARD OF TRUSTEES OF THE
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

January 31, 1972

The adjourned meeting of the Board of Trustees of the Incline Village General Improvement District was called to order at 7:00 P.M. in the regular meeting place of the District at 893 Southwood Boulevard, Incline Village, Nevada, on the 31st day of January, 1972.

ROLL CALL:

On roll call there were present Trustees George G. Sayre, Howard S. Smith, Clarence R. Herda, A. H. Johnston and E. Williams Hamner. Also present were District General Manager W. W. White, Office Manager Kermit McMillin, District General Counsel Lester H. Berkson, District Engineer Erik Beyer and Michelle Judson. Representing the North Lake Tahoe Fire Protection District were Jack Kissinger, Charles Springer, Ted Draney and Jack Scott.

APPROVAL OF MINUTES:

At this time the minutes of the meeting of January 13, 1972 were presented to the Trustees for their approval. After certain corrections were made to the minutes and on motion by Trustee Smith, seconded by Trustee Johnston and unanimously carried, said minutes were approved as corrected.

CHANGE OF TIME OF REGULAR MEETING:

It was mentioned at this time that there were certain problems which had arisen for the February 10th morning meeting of the Board of Trustees. It was noted that two Trustees would be unavailable for the morning meeting and it was determined that an evening meeting would be preferable for all concerned. It was, therefore, determined that the adjourned meeting of February 10, 1972 should be set for the hour of 7:00 P.M. Also, Chairman Sayre, who will be absent for this meeting, appointed Trustee Howard Smith as Chairman pro tem for the meetings of February 10th and February 24th.

SURETY BOND FROM INCLINE VILLAGE, INC:

At this time District General Counsel Lester Berkson noted that he had received a letter dated January 28, 1972 from the General Counsel of Incline Village, Inc. which he asked to be filed with the District to protect Incline Village, Inc. in case they should protest the ad valorem taxes for the fiscal year 1972-73. The letter would in no way affect the bond which the corporation has filed with the District.

→ BEACH PASS USE AND REGULATIONS:

At this time Trustee Johnston presented the Committee's final recommendations for the beach use and pass regulations. It was felt that reasonable age category identification should be worked into the regulations along with certain other refinements in the regulations as presented. The Trustees made such comments as they wished to have incorporated into the regulations and asked that these be incorporated for final adoption at the February 10, 1972 meeting.

District did need in its operation. Among the applications would be the aging of the accounts receivable and the preparation of various reports. The cost of the reader would be \$4,000, less the 10% governmental discount, plus any handling charges. On motion by Trustee Herda, seconded by Trustee Hanmer and unanimously carried, Mr. White was authorized to proceed with the purchase of the Burroughs data reader.

→ BEACH PASS POLICY REVIEW:

At this time Mr. White directed the Trustees attention to the document titled "Beach Use and Passes". He noted that this had been the result of work done by the Recreation Committee based on a report furnished to the Trustees by Mr. Andrew C. Hall, the District's Bond Counsel. He asked that the individual Board members review this document and return their recommendations prior to the next Board meeting, and at that time the Board should summarize these recommendations and formalize a policy regarding the use and issuance of beach passes.

AGREEMENT ON MUTUAL USE OF FIVE ACRE RECREATION SITE:

At this time General Manager White discussed briefly a possible agreement which was being worked out with Incline Village, Inc. regarding the mutual use of the five acre recreation site located directly across Lakeshore Drive from Incline Beach. He said that the details of the Agreement were still being worked out but that it was felt that a very beneficial agreement could be reached for the District. As soon as all of the details of this agreement have been completed it will be brought to the Board for their review.

CLAIMS:

At this time Mr. White reviewed the claim being made by Mr. L. H. Behnken against the District and the demand for \$1,000 for damages to his residence and property resulting from an electrical short when a water meter was installed at his home. The claim had been discussed at previous Board meetings and the claim has been turned over to the District's insurance carrier. At this time the Trustees determined that they should deny the claim and on motion by Trustee Herda, seconded by Trustee Johnston and unanimously carried, said claim was denied.

BOAT RAMP:

Mr. White reported that the dates of January 24 and 25 had been set for a hearing in San Francisco regarding the construction of a boat ramp on Incline Beach. He noted that there had been four objections stated in the reason for denying the boat ramp previously and he felt all of these objections could be met by the District. He said that he would attend this hearing in San Francisco and represent the District.

INCLINE VILLAGE, INC. SURETY BOND:

Mr. Lester Berkson, District General Counsel, reported that he had been advised that the surety bond for 1972 was in the mail to his office. He noted that there had been a proviso recommended by the General Counsel for Incline Village, Inc. which could possibly preclude a bond claim in the event of a tax protest. The Board did not feel that this could be an acceptable exclusion from the bond and the proviso was denied. Mr. Berkson was instructed to communicate with Incline Village, Inc. and get the bond in the required form.