



LINCOLN COUNTY BOARD OF COMMISSIONERS

September 21, 2026
Commission Chambers
Lincoln County Courthouse
181 Main Street
Pioche, Nevada

Commissioners

Janine Woodworth, Chair
Mike Reese
Keith Pearson
Lisa Poulsen

#1-CALL TO ORDER/ROLL CALL/INVOCATION/PLEDGE OF ALLEGIANCE

The meeting was called to order at 9:01 a.m. Clerk Lisa Lloyd called the roll.

PRESENT: KEITH PEARSON (via web) LISA LLOYD, Clerk
LISA POULSEN (via web) FRANKLIN KATSCHKE, District Attorney
JANINE WOODWORTH
MIKE REESE

There is a quorum present and the agenda was posted on 9-15-26 to comply with the open meeting law. The Invocation was given by Lisa and Janine led the Pledge of Allegiance.

#2-PUBLIC COMMENT

Janine called for public comment. Jessica Hernandez addressed the Board concerning Items 24-27 of the August 17, 2026 meeting. She spoke on behalf of veterans and their spouses in our community in addition to residents who may need reassurance that the tax exemption laws are being applied correctly. Jessica asked the Board to review Items 24-27 on the August 17th Commission meeting on a future action and consider corrective action with regards to application of the statutes. Jessica referred to NRS 361. Item 25 appears to have been treated as late under the June 15 deadline even though NRS 361.55 provides for a July 5th deadline for an exemption claim on property acquired after June 15th and before July 1st. Items 26-27 raised separate questions regarding annual renewals, late or denied claims, and the County Board of Equalization process. There are consistency concerns. They tried to address these issues prior to coming to the Commissioners' meeting. They have contacted the Assessor's Office multiple times without a return call. They've also reached out to Denise Brown. Jessica and her mother expected to proffer public comment at the 8/17 meeting but the meeting was adjourned too quickly and didn't allow time for those appearing remotely to comment. Jessica requested that her prepared remarks be included in the minutes. Krystallin Hernandez, Hernandez Law Group and member of VFW post #7114, addressed the Board concerning these issues as well. Krystallin discussed the tax exemption process. She submitted her tax exemption paperwork on time in 2024 but the exemption wasn't applied to her property taxes; it was applied to her vehicle registration. She applied prior to June 25th. The later July 25th application completed by the Assessor was used; this one shows DMV selection rather than her choice to have the benefit applied to her property tax. In 2025, she again received the DMV benefit rather than the requested property tax exemption. She has been unable to confirm the details of that as the form hasn't been located by the Assessor's Office. When she brought the issue to the Assessor's attention, she was told it was too late. She wasn't directed to the County Board of Equalization or informed that NRS 361.155 provides a process for real property that is late or denied by the Assessor. This year, she submitted her paperwork after the June 15th deadline (June 29th) and it was accepted and applied. The June 15th deadline was discussed at the 8-17-26 meeting and other tax payers were denied as the time had passed. The Board discussed treating the deadline as a firm cutoff going forward. Krystallin asked the Board to review the 8-17-26 decisions specifically to determine whether exemption deadlines and appeal procedures are being administered consistently and whether taxpayers claims are late or denied are being given accurate information. The discussion on the 17th seemed to assume that correcting these exemptions would require refunds and recovering money from other entities. NV law distinguishes between reopening the tax rolls, adjusting taxes due, issuing credits or refunds. Krystallin asked the Board to determine which of those processes applied before administrative burden is used as a reason to deny exemption, especially when applicable law directs the Assessor to reopen the rolls. She is also concerned about whether or not veterans know their benefits. There are several entities that provide for educating veterans as oftentimes many don't know the full scope of what benefits they've

earned. Krystallin restated that neither she or her daughter were able to offer public comment at the 8-17-26 meeting; they were cut off.

CONSENT AGENDA

#3 Approve/Deny minutes of the August 3 and August 17 meetings.

#4 Approve/Deny original and renewed business licenses according to staff recommendations (an itemized list of business licenses is available for public review in the Building Department prior to the meeting).

Mike made a motion to approve the consent agenda; seconded by Lisa. All voted in favor.

#5-VOUCHERS

Recorder/Auditor Amy Elmer presented the cash balances, state check, payroll, and vouchers. General Fund had an ending fund balance of \$3,682,384.28. Road Department had an ending fund balance of \$89,890.95. Federal In Lieu had an ending fund balance of \$1,234,023.15. Grants had an ending fund balance of \$714,401.37. Detention Center had a negative ending fund balance of \$86,814.22. Amy will transfer funds from General County. Solid Waste had an ending fund balance of \$244,171.15. **Mike made a motion to approve the vouchers with the exception of the one for Janine Woodworth; seconded by Lisa. All voted in favor. Mike made a motion to approve the voucher for Janine Woodworth; seconded by Lisa. Janine abstained. Motion carried.**

#6-HIGHWAY COMMISSION

This item was covered under separate agenda.

#7-LINCOLN COUNTY FIRE DISTRICT

This item was covered under separate agenda.

#8-LINCOLN COUNTY FIRE DISTRICT

This item was covered under separate agenda.

#9-LINCOLN COUNTY SHERIFF

No report was given.

#10-RESIGNATION OF LIBRARIAN/MUSEUM DIRECTOR

Mike made a motion to accept the resignation of Sharron Faehling as Librarian/Museum Director; seconded by Lisa. All voted in favor.

#11-LIBRARY/MUSEUM DIRECTOR

This item concerned the replacement of the Library/Museum Director. This item may include a museum lead employee and wage increase. Denice Brown advised Sharron expressed that what she thinks would be appropriate is that the part-time employee for the museum could take over the museum. They have 3-4 bills that need to be paid each month; Denice will handle those if the Board decides to go this route. The library board will take care of hiring. The lead museum employee would handle the scheduling. There was some questions as to the responsibilities of this position and what the pay is. Denice will research and this item will be on the next agenda. A formal job description will be drafted by Lisa for museum lead employee. **Mike made a motion to table this item; seconded by Lisa. All voted in favor.**

#12-RESIGNATION OF LC HUMAN SERVICES DIRECTOR

Lisa made a motion to accept the resignation of Amber Box, LC Human Services Director, and to approve advertising for applications/hiring; seconded by Mike. All voted in favor.

#13-GRANTS

This item was tabled.

#14-ALAMO SPORTS COMPLEX

Mike made a motion to approve the agreement Pearson Brothers Construction for construction of the Alamo Sports Complex, grant award number L25AC00126; seconded by Lisa. Keith abstained. Motion carried

#15-PUBLIC COMMENT

Janine called for public comment. Keith Pearson advised his grandson went to the hospital in St. George; he was operated on and will be walking without a limp in 9 months.

#16-ADJOURN

There being no further business for the Board to attend to, the meeting was adjourned at 9:50 a.m.

Attest: _____ Approve: _____

DRAFT