

OFFICE OF THE ATTORNEY GENERAL

STATE OF NEVADA

In the Matter of:

INCLINE VILLAGE GENERAL
IMPROVEMENT DISTRICT BOARD OF
TRUSTEES.

A.G. FILE NO.:13897-530

**FINDINGS OF FACT
AND CONCLUSIONS OF LAW**

BACKGROUND

On August 26, 2024, Mr. Aaron L. Katz filed a Complaint with the Office of the Attorney General (“OAG”) pursuant to Nevada Revised Statutes (“NRS”) 241.039 against the Incline Village General Improvement District Board of Trustees (“Board”) regarding its July 31, 2024, meeting. The OAG has statutory enforcement powers under the OML and the authority to investigate and prosecute violations of the OML. NRS 241.037; NRS 241.039; NRS 241.040. The Complaint alleged violations of the Nevada Open Meeting Law (“OML”) as follows:

ALLEGATION NO. 1: The Board failed to include five (5) written statements in its meeting minutes after Mr. Katz requested they be included and presented them at the meeting to the Board’s general manager.

ALLEGATION NO. 2: The Board failed to correct this violation within 30 days after being provided notice of the alleged violation.

The OAG’s investigation of the Complaint included a review of the following: the Complaint and attachments, the response filed on behalf of the Board, and the agenda, minutes and audio/video recordings for the Board’s June 12 and July 31, 2024, meetings. After investigating the allegations listed in the Complaint, the OAG finds that the Board violated the OML by failing to include two (2) of Mr. Katz’s written statements prior to the Board’s meeting on July 31, 2024. The Board also failed to take corrective action within 30 days pursuant to NRS 241.0365(2) and thus did not cure the violation.

FINDINGS OF FACT

1 1.. The Incline Village General Improvement District Board of Trustees is a “public
2 body” as defined in NRS 241.015(4) and subject to the OML.

3 **Board Meeting on June 12, 2024**

4 2. On June 10, 2024, Mr. Katz sent an email titled “June 12, 2024 IVGID BOT
5 Meeting – Agenda Item C – Public Comments – Cut The Crap #3 – Golf Cart Bar
6 Cart Sources/Uses/Capital Expenditures” to the Board members.

7 3. At the June 12, 2024, Board meeting, the Board considered Agenda Items C
8 (first public comment), G3 (Golf and Capital Improvements Committees), and G4 (CC Media
9 Publishing Agreement for the IVGID Magazine).

10 4. At the June 12, 2024, regular Board meeting Mr. Katz provided public comment.
11 Prior to his public comment he provided copies of five written statements to Heidi White, the
12 District Clerk. The documents were titled:

- 14 a. WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART
15 OF THE WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR
16 JUNE 12, 2024 MEETING - AGENDA ITEM C - PUBLIC COMMENT
17 – DISCONINUE OPERATION OF THE MONEY LOSING BUSINESS
18 ENTERPRISE KNOWN AS THE GRILLE RESTAURANT AT THE
19 CHATEAU (hereinafter “Grille Statement”)
- 20 b. WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART
21 OF THE WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR
22 JUNE 12, 2024 MEETING -AGENDA ITEM C - PUBLIC COMMENT-
23 ELIMINATION OF BAR CART ALCOHOLIC BEVERAGE/OTHER
24 SALES ON THE DISTRICT'S TWO (2) GOLF COURSES (hereinafter
25 “Golf Statement”)
- 26 c. WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART
27 OF THE WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR
28 JUNE 12, 2024 MEETING- AGENDA ITEM C - PUBLIC COMMENT-
 DISCONTINUE MONEY LOSING OPERATIONS AT THE HYATT
 SPORT SHOP (hereinafter “Sport Shop Statement”)
- d. WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART
 OF THE WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR
 JUNE 12, 2024 MEETING - AGENDA ITEM G(4) - NEW MEDIA
 AGREEMENT FOR PUBLISHING THE IVGID MAGAZINE
 (hereinafter “Magazine Statement”)
- e. WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART
 OF THE WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR

1 JUNE 12, 2024 MEETING - AGENDA ITEM C- PUBLIC COMMENT-
2 ELIMINATION OF CREDIT CARD SALES NOT REIMBURSED BY
3 THOSE WHO CHOOSE TO PAY VIA CREDIT CARD (hereinafter
4 “Credit Card Statement”)

5 **Board Meeting on July 31, 2024**

6 5. On July 27, 2024, Mr. Katz sent an email titled, "July 31, 2024 IVGID BOT
7 Meeting -Agenda Item F(1) - Approval of Minutes of The IVGID Board's June 12, 2024
8 Meeting - DO NOT Approve These Minutes as Present as They are DEFICIENT - Where Are
9 My Written Statements?" that requested that agenda item F(1) be removed and only be re-
10 agendized after the five written statements were included.

11 6. At the July 31, 2024 regular meeting of the Board, the meeting minutes from
12 the June 12, 2024 meeting were approved without the inclusion of the five written statements
13 as requested by Mr. Katz. During the meeting, when discussion of the approval of the minutes
14 from the June 12, 2024 meeting occurred, Trustee Tulloch stated that he saw an email
15 “...from a member of the public saying that the minutes were wrong...” Chair Schmitz then
16 stated, “I don’t have anything to support that...” Trustee Noble stated that he received the
17 email but had not heard anything more. The Board then voted to approve the minutes with
18 only Trustee Tulloch voting no.

19 **Proceedings after Board Meeting**

20 7. On August 26, 2024, Mr. Katz submitted a signed complaint to the OAG for
21 violation of the OML by the Board for their failure to include his five written statements.

22 8. On July 23, 2025, the Board’s attorneys provided a response to the Complaint
23 submitted by Mr. Katz to the OAG. In this response it was conceded that the written remarks
24 had all been included in the final published minutes. It was also conceded that the Magazine
25 Statement “...referenced a matter that was listed for action on the June 12, 2024 agenda
26 (Agenda Item G.4).”

27 9. The facts in this matter are largely undisputed.
28

LEGAL STANDARD

1 The OML requires that each public body in Nevada keep written minutes of its
2 meetings. *See* NRS 241.035(1). Pursuant to NRS 241.035(1)(d), minutes must include:

3 (d) The substance of remarks made by any member of the general public who
4 addresses the public body if the member of the general public requests that the
5 minutes reflect those remarks or, if the member of the general public has
6 prepared written remarks, a copy of the prepared remarks if the member of the
7 general public submits a copy for inclusion.

7 The OAG has previously held that the individual must request during public comment that
8 the written remarks be included in the minutes. OML File No. 13897-263 (stating
9 "...inclusion of the prepared written remarks of a member of the general public in the minutes
10 of a public body only if the member of the general public makes remarks to the public body
11 during a meeting and requests his remarks be reflected in the minutes." Prior OML opinions
12 have further interpreted this statutory provision.

A. Passing Comment Standard

13 The OAG has previously held that for written remarks to be included pursuant to NRS
14 241.035(1), they must relate to at least a brief or "passing comment" by the same individual
15 during public comment. *See* OML File No. 13897-263 (clarifying that "Mr. Wright did mention
16 Parasol in passing during his remarks, and the minutes reflect this passing comment. Mr.
17 Wright did not request his remarks be included in the minutes."). This standard requires
18 that the written remarks actually relate back, even if brief, to topics covered in the requestor's
19 public comment and agenda at the meeting.
20

B. Limits on Inclusion of Written Remarks

21 OML Opinion 13897-297 further interpreted what can be included in written remarks
22 and held that NRS 241.035(1)(d) "... is not a license for the public to publish extraneous
23 materials in the minutes of any public body they choose." OML Opinion 13897-171/180 held
24 that there is no requirement for a verbatim transcript of public comment and that written
25 remarks must be provided by the person making comment at the meeting. The OAG has also
26 held that public bodies are permitted "...to create reasonable rules and regulations with
27 regard to written remarks from members of the general public." *See* Nevada Attorney
28

1 General Opinion No. 8 (2005). Therefore, the Board can set reasonable limitations on the
2 submission of written remarks and written remarks that are not related to the requestor's
3 public comment do not need to be included in the minutes.

4 **C. Corrective Action**

5 A public body that is provided notice of a violation of the OML may take corrective
6 action within 30 days after the alleged violation in an effort to cure it. *See* NRS 241.0365(1).
7 The OML requires that before any corrective action is taken the public body must agendize
8 the corrective action at a public meeting. *See* NRS 241.0365(2).

10 CONCLUSIONS OF LAW

11 **A. The Board violated the OML by failing to include the Golf Statement and 12 the Magazine Statement as part of the minutes and/or official record 13 despite being requested to do so.**

14 Written remarks are required to be included in the meeting minutes if the following
15 elements are met: (1) the requestor was present and gave public comment at the meeting, (2)
16 the requestor requested and submitted the written remarks to be included in the minutes,
17 and (3) the written remarks relate to the requestor's public comment.

18 First, Mr. Katz was present and gave public comment at the June 12, 2024, Board
19 meeting. The Board in its publicly noticed agenda limited comment to three minutes and
20 limited persons from speaking *more than once on any single agenda item*. At the
21 beginning of his public comment Mr. Katz clearly stated, "*I have several written statements
22 that were given to be included in the minutes.*" This meets the requirements set forth in NRS
23 241.035(1)(d) and OML File No. 13897-263.

24 Second, the meeting agenda for the June 12, 2024, regular board meeting stated in
25 item G3, "Review, Discuss and *Provide Direction* regarding the Board-Appointed Golf and
26 Capital Improvements Committees." At public comment Mr. Katz stated, "*So we're going to
27 have to sock it to golf for another 500,000 of the central services, and that means more
28 recreation fee subsidies, and that means more losses on the financials for the golf, which some
people don't think are fair.*" Prior to his public comment and in his July 27, 2024, email to the

1 Board members Mr. Katz provided a copy of the Golf Statement. The Golf Statement
2 referenced the, "...money losing alcoholic beverage/*other sales* on the District's two (2) golf
3 courses." This could be seen as direction for the committees in the future and therefore meets
4 the mentioned in "passing comment" standard articulated in OML decision 13897-263.
5 Therefore, the OAG determines that the Golf Statement should have been included in the
6 meeting minutes for the July 31, 2024 regular Board meeting.

7 Third, the meeting agenda for the June 12, 2024, regular board meeting stated in item
8 G4, "Review, Discuss, and Possibly Approve an Agreement with CC Media Publishing for
9 Publishing the IVGID Magazine during Calendar Year 2025." Mr. Katz in his public comment
10 clearly stated, "*You've got on the calendar the IVGID quarterly. Kill it.*" His comment is a clear
11 reference to item G4 for the June 12, 2024 agenda for the regular Board meeting. The
12 Magazine Statement further elaborated:

13 "...the money losing propaganda rag known as the IVGID Magazine."
14 ***

15 "On June 10, 2024 I sent the Board an e-mail wherein I observed that the
16 District was losing a lot of money publishing a magazine with little if any
17 redeeming value; The IVGID Magazine. And since it was neither necessary nor
18 incidental to furnishing facilities for public utilities and recreation, and losing
19 so much money, the magazine should be scuttled and the proposed agreement
20 with CC Media terminated. Rather than recounting the substance of my
21 comments, I refer the reader to said Exhibit "A."

22 In Exhibit A, Mr. Katz further stated, "...for menial tasks like assembling materials for an
23 advertising laden magazine (where it's the publisher who makes money off of advertising)?"
24 Both the Magazine Statement and Exhibit A are clear references to Mr. Katz's public
25 comment for agenda item G4. Moreover, on July 23, 2025, the Board's attorneys conceded
26 that the Magazine Statement referenced agenda item G4 on the Board's June 12, 2024
27 meeting agenda. Therefore, the OAG determines that the Magazine Statement should have
28 been included in the meeting minutes for the July 31, 2024, regular Board meeting.

1 Fourth, the Grille Statement, Sport Shop Statement, and Credit Card Statement were
2 not topics agendized or mentioned during Mr. Katz’s public comment and did not need to be
3 included in the minutes since they do not meet the passing comment standard.

4 In summary, the OAG finds that two (2) of Mr. Katz’s written statements meet the
5 passing comment standard since they reference topics that he specifically referenced in his
6 public comment at the June 12, 2024, regular Board meeting. The other three (3) written
7 statements did not cover topics agendized or referenced in Mr. Katz’s public comment and
8 were not required to be included in the minutes.

Statement	Agenda Item	Public Comment Reference	OAG Finding
Grille Statement	None	None	Does not need to be included.
Golf Statement	G3	<i>“So we're going to have to sock it to golf for another 500,000...”</i>	Meets “Passing Comment” standard
Sport Shop Statement	None	None	Does not need to be included.
Magazine Statement	G4	<i>“You've got on the calendar the IVGID quarterly. Kill it.”</i>	Meets “Passing Comment” standard
Credit Card Statement	None	None	Does not need to be included.

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22 **B. The Board did not take corrective action within 30 days after being provided notice of an alleged violation.**

23 The Board was notified by Mr. Katz in an email dated July 27, 2024, that the minutes
24 were deficient because his written statements were not included. At the meeting, the email
25 was specifically referenced by Trustee Tulloch and Trustee Noble. The Board then voted to
26 approve the minutes with only Trustee Tulloch voting no. Sometime after the 30 days had
27 passed the Board included all five (5) of Mr. Katz’s comments in the materials posted on the
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1 Board’s publicly available website. To date, the Board has never agendized any corrective
2 action for one its public meetings as required by NRS 241.0365(2).

3
4 **SUMMARY**

5 Upon investigating the present Complaint, the OAG makes findings of fact and
6 conclusions of law that the Incline Village General Improvement District Board of Trustees
7 violated the OML as described above. If the Attorney General investigates a potential OML
8 violation and makes findings of fact and conclusions of law that a public body has taken
9 action in violation of the OML, “the public body must include an item on the next agenda
10 posted for a meeting of the public body which acknowledges the findings of fact and
11 conclusions of law.” NRS 241.0395. The public body must treat the opinion of the Attorney
12 General as supporting material for the agenda item(s) in question for the purpose of NRS
13 241.020. *Id.* Accordingly, the Board must place an item on its next meeting agenda in
14 which is acknowledges the present Findings of Fact and Conclusions of Law (“Opinion”)
15 resulting from the OAG’s investigation in this matter. The Board must also include the
16 OAG Opinion in the supporting materials for its next meeting.

16
17 Dated: February 5, 2026.

18 AARON FORD
19 Attorney General

20 By: /s/ John M. Nolan
21 JOHN M. NOLAN
22 Deputy Attorney General
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CERTIFICATE OF SERVICE

I hereby certify that on the 5th day of February 2026, I served the foregoing **FINDINGS OF FACT AND CONCLUSIONS OF LAW** by depositing a copy of the same in the United States mail, properly addressed, postage prepaid, **CERTIFIED MAIL** addressed as follows:

Aaron Katz

[REDACTED]
[REDACTED]
Complainant

Certified Mail No.: **[REDACTED]** 6814

David H. Rigdon, Esq.
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General Counsel to the IVGID Board of Trustees

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/s/ Quintina Buck
An employee of the Office of the
Nevada Attorney General