

Approved January 25, 2019

Minutes of Meeting
STATE BOARD OF EQUALIZATION
August 14, 2018
8:30 a.m.

This meeting was held at the Legislative Counsel Bureau, Room 3137, 401 South Carson Street, Carson City Nevada.

STATE BOARD MEMBERS PRESENT:

Dennis Meservy, Chairman
Al Plank
Glenn Trowbridge
Robert Schiffmacher

COUNSEL TO BOARD

Michelle Briggs

DEPT. OF TAXATION STAFF PRESENT:

Jeffrey Mitchell, Deputy Director
Christina Griffith, Program Officer
Denesa Johnston, Program Officer

MEMBERS OF THE PUBLIC PRESENT

Chali Spurlock, Dept. of Taxation
Fonda Crandall, 18-149
Jim Susa, 18-174 & 18-178
Paul Judd, Barrick
Sorin G. Popa, Dept. of Taxation
Hector Sepulveda, Dept. of Taxation
Burton Hilton, 18-158
Lora Zimmer, Washoe County Assessor
Donna Sanders, 18-150 through 18-155
Pete Kinne, Washoe County Assessor
Tracy Burns, Washoe County Assessor
Stacy Ettinger, Washoe County Assessor
Rigo Lopez, Washoe County Assessor
Wendy Jackins, Washoe County Assessor
Steve Clement, Washoe County Assessor
Howard Stockton, Washoe County Assessor
Sharon Rigby, Sprott & Klondex
Coi Greener, Washoe County Assessor
Denise Gillott, Carson County Assessor
Donald Masson, Carson County Assessor
Dave Dawley, Carson County Assessor
Kim Adams, Carson County Assessor
Cori Burke, Washoe County Assessor
Mike Churchfield, 18-161, 18-160, 18-159
Gail Vice, Washoe County Assessor
William Piercy, 18-137
Sev Carlson, 18-157
Steve T. Palkaut, 18-157 18-160, 18-161

Agenda Item A:

The Chairman, Dennis Meservy, introduced himself and Board Members Al Plank, Glenn Trowbridge and Robert Schiffmacher (Member Johnson absent). Michelle Briggs was introduced as the Senior Deputy Attorney General to the Board. Chairman Meservy noted there was a quorum to conduct business.

Jeffrey Mitchell, Deputy Director of the Department of Taxation, introduced himself, Christina Griffith and Denesa Johnston as the State Board Coordinators.

Agenda Item B:

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The Chairman called for Public Comment. There was none. Ms. Briggs then swore in witnesses. The Chairman explained the procedures for appeals before the State Board.

Agenda Item C:

For Possible Action, Notice of Appearance; RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, TAX YEAR 2018-19 Secured Roll, 2017-18 Unsecured Roll, or 2016-17 Secured Roll, Untimely Filed Appeals, Property Tax Exemption decision not Heard by County Board; Determination of Jurisdiction of State Board pursuant to NRS 361.155(6)

18	137	William M. Piercy	Residential	Carson City Assessor
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William M. Piercy appeared on behalf of the Petitioner, himself (Taxpayer). David Dawley, Donald Massow and Kimberly Adams appeared on behalf of the Carson City Assessor's Office (Respondent).

The State Board voted that the petition be dismissed as untimely filed.

18	158	V.I.T.A.L.	Exemption of Industrial Property	White Pine County Assessor
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No one appeared on behalf of the Petitioner V.I.T.A.L. (Veterans Initiatives in Technology Aero Space and Logistics) (Taxpayer). Burton Hilton appeared on behalf of the White Pine County Assessor's Office (Respondent).

The State Board voted it is without jurisdiction to hear this appeal, and the petition is dismissed.

18	149	Joseph M. & Fonda Crandall	Exemption of Residential Property	Washoe County Assessor
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Fonda G. Crandall appeared on behalf of the Petitioners, Joseph M & Fonda Crandall (Taxpayer). Loa Zimmer appeared on behalf of the Washoe County Assessor's Office (Respondent).

The State Board voted to uphold the County Board's decision.

Agenda Item D:

For Possible Action: DIRECT APPEALS OF THE PROPERTY OF A MINE, TAX YEAR 2018-19 Secured Roll, 2017-18 Unsecured Roll, 2017-18 Supplemental Roll, or 2017-18 Net Proceeds Roll

18	105	Mineral Ridge Gold, LLC	Mining Property	Department of Taxation
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No one appeared on behalf of the Petitioner Mineral Ridge Gold, LLC (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

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The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-105.

18	106	National Oil Well Varco, LP	Mining Property	Department of Taxation
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Deputy Director Mitchell reported that this item was withdrawn.

18	107	National Oil Well Varco, LP	Mining Property	Department of Taxation
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Deputy Director Mitchell reported that this item was withdrawn.

18	170	Makoil Inc / Munson Ranch	Mining Property	Department of Taxation
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No one appeared on behalf of the Petitioner, Makoil Inc / Munson Ranch (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-170.

18	171	Makoil Inc / Ghost Ranch 2-21X	Mining Property	Department of Taxation
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No one appeared on behalf of the Petitioner, Makoil Inc / Ghost Ranch 2-21X (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-171.

18	172	Makoil Inc / Kate Springs 2-12	Mining Property	Department of Taxation
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No one appeared on behalf of the Petitioner, Makoil Inc / Kate Springs 2-12 (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-172.

18	173	Makoil Inc / Trap Springs	Mining Property	Department of Taxation
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No one appeared on behalf of the Petitioner, Makoil Inc / Trap Springs (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

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The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-173.

18	101	Klondex Mines	Mining Property	Department of Taxation
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Sharon Rigby appeared on behalf of the Petitioner, Klondex Mines (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-101.

18	102	Klondex Mines	Mining Property	Department of Taxation
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Sharon Rigby appeared on behalf of the Petitioner, Klondex Mines (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-102.

18	103	Klondex Mines Ltd	Mining Property	Department of Taxation
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Sharon Rigby appeared on behalf of the Petitioner, Klondex Mines Ltd. (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-103.

18	104	Klondex Mines Ltd	Mining Property	Department of Taxation
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Sharon Rigby appeared on behalf of the Petitioner, Klondex Mines Ltd. (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-104.

18	186	Sprott (Royalty Recipient at Jerritt Canyon Mine)	Net Proceeds	Department of Taxation
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Sharon Rigby appeared on behalf of the Petitioner, Sprott (Royalty Recipient at Jerritt Canyon Mine) (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

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The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-186.

18	174	Barrick Goldstrike Mines Inc./Turquoi	Net Proceeds	Department of Taxation
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James M. Susa appeared on behalf of the Petitioner, Barrick Goldstrike Mines Inc./Turquoi (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-174.

18	175	Barrick Goldstrike/ Meikle Mine	Net Proceeds	Department of Taxation
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James M. Susa appeared on behalf of the Petitioner, Barrick Goldstrike Meikle Mine (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-175.

18	176	South Arturo JV (Barrick)/South Art	Net Proceeds	Department of Taxation
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James M. Susa appeared on behalf of the Petitioner, South Arturo JV (Barrick)/South Art (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-176.

18	177	Barrick Goldstrike Mines Inc/Goldst	Net Proceeds	Department of Taxation
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James M. Susa appeared on behalf of the Petitioner, Barrick Goldstrike Mines Inc/Goldst (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-177.

18	178	Cortez Gold Mines/ Venture II	Net Proceeds	Department of Taxation
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James M. Susa appeared on behalf of the Petitioner, Cortez Gold Mines/Venture II (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-178.

18	181	Heart of Nature, LLC	Net Proceeds	Department of Taxation
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No one appeared on behalf of the Petitioner, Heart of Nature, LLC (Taxpayer). Sorin Popa appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-181.

Agenda Item E:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2018-19 Secured Roll, or 2017-18 Unsecured Roll

18	150	Walmart Real Estate Business Trust	Commercial	Washoe County Assessor
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Donna Sanders appeared on behalf of the Petitioner, Walmart Real Estate Business Trust. Howard Stockton and Stacy Ettinger appeared on behalf of the Washoe County Assessor's Office (Respondent).

The State Board voted to uphold the County Board's decision to accept the Assessor's recommendation for no change to the total taxable value.

18	151	Walmart Stores, Inc.	Commercial	Washoe County Assessor
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Donna Sanders appeared on behalf of the Petitioner, Walmart Stores Inc. Howard Stockton appeared on behalf of the Washoe County Assessor's Office (Respondent).

The State Board voted to uphold the County Board's decision to accept the Assessor's recommendation for no change to the total taxable value.

18	152	Southtown Crossing LLC	Commercial	Washoe County Assessor
18	153	Walmart Real Estate Business Trust	Commercial	Washoe County Assessor
18	154	Walmart Real Estate Business Trust	Commercial	Washoe County Assessor
18	155	Sam's Real Estate Business Trust	Commercial	Washoe County Assessor

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Donna Sanders appeared on behalf of the Petitioner, Southtown Crossing LLC, Walmart Real Estate Business Trust and Sam's Real Estate Business Trust. Howard Stockton appeared on behalf of the Washoe County Assessor's Office (Respondent).

The State Board voted to uphold the County Board's decisions to accept the Assessor's recommendations for no change to the total taxable values.

18	164	Oasis International MC, LLC	Commercial	Elko County Assessor
18	165	Oasis International MC, LLC	Commercial	Elko County Assessor
18	166	Oasis International MC, LLC	Commercial	Elko County Assessor

Deputy Director Mitchell reported that these items were withdrawn.

18	108	Tahoe III LLC	Commercial	Carson City Assessor
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No one appeared on behalf of the Petitioner, Tahoe III LLC. Denise Gillott and Dave Dawley appeared on behalf of the Carson City Assessor's Office (Respondent).

The State Board voted to uphold the City Board's decision with the total taxable value at \$992,800 (consisting of \$511,897 to improvements and \$480,903 to land).

18	109	Tahoe IV LLC & JS Devco Ltd Ptshp	Vacant Land	Carson City Assessor
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No one appeared on behalf of the Petitioner, Tahoe IV LLC & JS Devco Ltd Ptshp (Taxpayer). Denise Gillott and Dave Dawley appeared on behalf of the Carson City Assessor's Office (Respondent).

The State Board voted to uphold the City Board's decision to uphold the Assessor's taxable value for the subject properties and the 30% subdivision discount.

Agenda Item F:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2018-19 Secured Roll, or 2017-18 Supplemental Roll

18	157	Cabelas Retail Inc.	Commercial	Washoe County Assessor
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Sev Carlson appeared on behalf of the Petitioner, Cabelas Retail Inc. Pete Kinne appeared on behalf of the Washoe County Assessor's Office (Respondent).

The State Board voted to uphold the County Board's decision to uphold the Assessor's total taxable value of the subject property.

18	161	SWD-Quarry FVS LLC	Commercial	Washoe County Assessor
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Steven T. Polikalas and Michael Churchfield appeared on behalf of SWD-Quarry FVS LLC (Petitioner). Wendy Jauregui-Jackins appeared on behalf of the Washoe County Assessor's Office (Respondent).

The State Board voted to uphold the County Board's decision to accept the Assessor's recommendation for no change to the total taxable value of the subject property.

18	160	Target Investments LLC	Vacant Land	Washoe County Assessor
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Steven T. Polikalas and Michael Churchfield appeared on behalf of the Petitioner, Target Investments LLC. Pete Kinne appeared on behalf of the Washoe County Assessor's Office (Respondent).

The State Board voted to uphold the County Board's decision to accept the Assessor's recommendation for no change to the total taxable value of the subject property.

18	156	Brett Coleman	Residential	Washoe County Assessor
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Steven T. Polikalas and Michael Churchfield appeared on behalf of the Petitioner, Brett Coleman. Pete Kinne and Gail Vice appeared on behalf of the Washoe County Assessor's Office (Respondent).

The State Board voted to uphold the County Board's decision to uphold the Assessor's taxable value of the subject property.

18	162	Melissa Trust Grantor Glen D. Siwarski	Residential	Washoe County Assessor
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No one appeared on behalf of Melissa Trust Grantor Glen D. Siwarski (Petitioner). Tracy Burns appeared on behalf of the Washoe County Assessor's Office (Respondent).

The State Board voted to uphold the County Board's decision to accept the Assessor's recommendation for no change to the total taxable value of the subject property.

18	163	Melissa Trust Grantor Glen D. Siwarski	Residential	Washoe County Assessor
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No one appeared on behalf of the Petitioner, Melissa Trust Grantor Glen D. Siwarski. Tracy Burns appeared on behalf of the Washoe County Assessor's Office (Respondent).

The State Board voted to uphold the County Board's decision to accept the Assessor's recommendation for no change to the total taxable value of the subject property.

Agenda Item G:

For Possible Action: DIRECT APPEALS OF PERSONAL PROPERTY PLACED ON UNSECURED ROLL AFTER DECEMBER 15, PURSUANT TO NRS 361.360(3), TAX YEAR 2017-18 Unsecured Roll

18	183	Freeman Decorating Service	Personal Property	Washoe County Assessor
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No one appeared on behalf of the Petitioner, Freeman Decorating Service. Rigo Lopez appeared on behalf of the Washoe County Assessor's Office (Respondent).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

Approved January 25, 2019

The State Board, having considered all evidence, documents and testimony, approved the taxable values by the parties for the subject property, case number 18-183.

Agenda Item H

Public Comment:

Board Member Plank thanked the Department on the high level of stipulations that were achieved.

Meeting was adjourned at 1:45 p.m. on August 14, 2018.