

Minutes of Meeting
STATE BOARD OF EQUALIZATION AGENDA
August 26 - 28, 2019
9:00 a.m.

This meeting was held at the Grant Sawyer Office Building, Room 4401, 555 East Washington Avenue, Las Vegas Nevada and Nevada State Legislative Building, Room 2134, 401 South Carson Street, Carson City, Nevada.

STATE BOARD MEMBERS PRESENT:

Dennis Meservy, Chairman
Al Plank
Benjamin Johnson
Glenn Trowbridge
Robert Schiffmacher

COUNSEL TO BOARD

Michelle Briggs, Senior Deputy Attorney
General

DEPT. OF TAXATION STAFF PRESENT:

Jeffrey Mitchell, Deputy Director, Nevada
Dept. of Taxation
Christina Griffith, Nevada Dept. of Taxation
Denesa Johnston, Nevada Dept. of Taxation
Hector Sepulveda, Nevada Dept. of Taxation
Sorin Popa, Nevada Dept. of Taxation
Cathy Starks, Nevada Dept. of Taxation
Bill Schilling, Nevada Dept. of Taxation

MEMBERS OF THE PUBLIC PRESENT

John Fericks, Aspen Plaza Partners, 19-145 A & B
Rand Greenburg, Elko County District Attorney's
Office 19-145A & B
Katrinka Russell, Elko County Assessor, 19-145 A
& B
Michael Mears, Eureka County Assessor, 19-120
Garney Damele, Eureka County Assessor's Office,
19-120
Janet Iribarne, Elko County Assessor's Office, 19-
116
Michael Pelam, NV Taxpayer
James Wadhams, Newmont, 19-120
Josh Hennessy, KPMG, 19-120
DJ Steines, Newmont, 19-120
Michael Bosma, Taxpayer, 19-132
Mark Stafford, Newmont & SLS, 19-132 & 19-120
John & Kathy Erbe, 19-110 & 19-111
Brenda Baker, Nye County Assessor's Office, 19-
125
Sheree Stringer, Nye County Assessor's Office,
19-110, 19-111, 19-125
Marie Becht, Nye County Assessor's Office, 19-
110, 19-111
Tammy Williams, Nye County Assessor's Office,
19-110 & 19-111
Jeremy Christensen, Schoolhouse Development,
19-170
Jim Jacobs, Clark County Assessor's Office
Rhonda Cancel, Clark County Assessor's Office
Mary Ann Weider, Clark County Assessor's Office
Doug Scott, Clark County Assessor's Office
Edward Pan, Taxpayer 19-119
Tina Poff, Clark County Assessor's Office, 19-170
David Denman, Clark County Assessor's Office
Brandon Vandermyde, BH8A LLC et al
Stephanie Lundblad, 19-113
Paul Roshetko, SLS Las Vegas, 19-132
Jeff Payson, Clark County Assessor's Office

Approved 11/18/19

Agenda Item A

The Chairman, Dennis Meservy, introduced himself and Board Members Al Plank, Benjamin Johnson, Glenn Trowbridge, and Robert Schiffmacher. 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

The Chairman called for public comment. There was none. Michelle Briggs, Senior Deputy Attorney General, then swore in the witnesses. The Chairman explained the procedures for appeals before the State Board.

Action Items

Agenda Item C

For Possible Action: Review and adoption of Agenda as submitted or revised.

No changes were made to the Agenda.

Agenda Item D

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2019-20 Secured Roll

<u>CASE #</u>	<u>RESPONDENT</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	
19 116		BH8A L.L.C. et al	Vacant Land	Elko County Assessor

Brandon Vandermyde appeared on behalf of the Petitioner, BH8A L.L.C. et al (Taxpayer). Janet Iribarne appeared on behalf of the Respondent, the Elko County Assessor’s Office (Assessor).

The State Board found that the Petitioner presented enough evidence to support the value different from that established by the County Board, therefore reducing the taxable value to \$373,392.00 in case #19-116. The allocation is as follows:

	Site Acres	\$ Per Acre	Cost Per Site
Site A	41	3500.00	143,500.00
Site B	28	3500.00	98,000.00
Site C	257	500.00	128,500.00
Site D	64	53.00	3,392.00

Agenda Item E

For Possible Action: DIRECT APPEALS OF REAL PROPERTY PURSUANT TO NRS 361.360(3), TAX YEAR 2018-19, Unsecured Roll

19	145A	Aspen Plaza	Commercial	Elko County Assessor
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Approved 11/18/19

John Fericks appeared on behalf of the Petitioner, Aspen Plaza (Taxpayer). Katrinka Russell and Rand Greenberg (Elko County District Attorney's Office) appeared on behalf of the Respondent, the Elko County Assessor's Office (Assessor).

The State Board voted to meet after the September 2019 District Court hearing. Michelle Briggs, Senior Deputy Attorney General, explained the Board will have to meet within the next 60 days to render a decision on this case.

Agenda Item F

For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals for Tax Years 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, Determination of Jurisdiction of State Board. See Note (1)

19	145	Aspen Plaza	Commercial	Elko County Assessor
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John Fericks appeared on behalf of the Petitioner, Aspen Plaza (Taxpayer). Katrinka Russell and Rand Greenberg (Elko County District Attorney's Office) appeared on behalf of the Respondent, the Elko County Assessor's Office (Assessor).

The State Board determined not to accept jurisdiction on 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17 and 2017-18.

Agenda Item G

For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Appeal of 2018-19 Secured Roll, Property Tax Exemption decision not Heard by County Board; Determination of Jurisdiction of State Board pursuant to NRS 361.155(6)

19	170	Schoolhouse Ann Road LLC	Exemption of Commercial Property	Clark County Assessor
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Jeremy Christiansen, Manager, appeared on behalf of the Petitioner, Schoolhouse Ann Road LLC (Taxpayer). Tina Poff appeared on behalf of the Respondent, the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the County Board.

The State Board declined to accept jurisdiction in case #19-170.

Agenda Item H

For Possible Action: DIRECT APPEALS OF PERSONAL PROPERTY PLACED ON UNSECURED ROLL AFTER DECEMBER 15, PURSUANT TO NRS 361.360(3), TAX YEAR 2018-19 Supplemental Roll

19	159	Switch, Ltd (Lindell Road)	Personal Property	Clark County Assessor
19	160	Switch, Ltd (Decatur Boulevard)	Personal Property	Clark County Assessor

Approved 11/18/19

No one appeared on behalf of the Petitioner, Switch, Ltd., (Lindell Road) and Switch Ltd., (Decatur Boulevard) (Taxpayer). David Denman appeared on behalf of the Respondent, the Clark County Assessor's Office (Assessor).

Deputy Director Mitchell stated the parties involved presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence and documents, approved the stipulations as presented in cases #19-159 and 19-160.

Agenda Item J

For Possible Action: DIRECT APPEALS PURSUANT TO NRS 361.403, TAX YEAR 2019-20 Centrally-Assessed Roll

19	106	Kern River Gas Transmission Company	Utility	Department of Taxation
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No one appeared on behalf of the Petitioner, Kern River Gas Transmission Company (Taxpayer). Sorin Popa appeared on behalf of the Respondent, Nevada State Department of Taxation.

Deputy Director Mitchell stated the parties involved presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence and documents, approved the stipulation as presented in case #19-106.

Chairman Meservy called for a lunch break from 12:00 pm – 1:00 pm.

Chairman Meservy called the meeting to order at 1:04 pm.

Agenda Item I

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2019-20 Secured Roll, 2018-19 Unsecured Roll, or 2018-19 Supplemental Roll

19	132	SLS Las Vegas, Las Vegas Resort Holding LLC, LV- PCPS LLC, LV-AM LLC, ET AL	Personal	Clark County Assessor
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Paul Roshetko, Mark Stafford and Mike Bosma appeared on behalf of the Petitioner, SLS Las Vegas, Las Vegas Resort Holding LLC, LV-PCPS LLC, LV-AM LLC, et al (Taxpayer). David Denman and Mary Ann Weider appeared on behalf of the Respondent, the Clark County Assessor's Office (Assessor).

The State Board found that the Petitioner presented enough evidence to support the value different from that established by the County Board, therefore reducing the taxable value to \$0.00 (zero) in case #19-132.

19	119	Pan Family Trust Pan Edward & Leonie S TRS	Residential	Clark County Assessor
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Approved 11/18/19

Edward Pan appeared on behalf of the Petitioner, Pan Family Trust Pan Edward & Leonie S TRS (Taxpayer). Jim Jacobs appeared on behalf of the Respondent, the Clark County Assessor's Office (Assessor).

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 in case #19-119.

19	113	Jason & Stephanie Lundblad	Residential	Clark County Assessor
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Stephanie Lundblad appeared on behalf of the Petitioner, Jason & Stephanie Lundblad (Taxpayer). Rhonda Council & Jim Jacobs appeared on behalf of the Respondent, the Clark County Assessor's Office (Assessor).

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 in case #19-113.

19	111	John A. & Kathryn E. Erbe	Residential	Nye County Assessor
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John A. Erbe and Kathryn E. appeared on behalf of the Petitioner, John A. & Kathryn E. Erbe (Taxpayer). Marie Becht & Sheree Stringer appeared on behalf of the Respondent, the Nye County Assessor's Office (Assessor).

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 in case #19-111.

19	110	John A. & Kathryn E. Erbe	Residential	Nye County Assessor
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John A. Erbe and Kathryn E. Erbe appeared on behalf of the Petitioner, John A. & Kathryn E. Erbe (Taxpayer). Marie Becht & Sheree Stringer appeared on behalf of the Respondent, the Nye County Assessor's Office (Assessor).

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 in case #19-110.

19	125	Sousan Chaichian	Commercial	Nye County Assessor
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No one appeared on behalf of the Petitioner, Sousan Chaichian (Taxpayer). Brenda Baker appeared on behalf of the Respondent, the Nye County Assessor's Office (Assessor).

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 in case #19-125.

The State Board voted to adjourn and hear case #19-120 on August 27, 2019 at 1:00 pm.

Action on August 27, 2019:

Chair Meservy called the meeting to order at 1:00 p.m and quorum was verified.

Agenda Item I

Approved 11/18/19

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2019-20 Secured Roll, 2018-19 Unsecured Roll, or 2018-19 Supplemental Roll

19	120	Newmont Nevada Energy Investment LLC	Industrial	Eureka County Assessor
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Josh Hennessey and DJ Steines participated via telephone on behalf of the Petitioner, Newmont Nevada Energy Investment LLC (Taxpayer). Mark Stafford appeared on behalf of the Respondent, the Eureka County Assessor's Office (Assessor).

Mr. Stafford stated the parties involved presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence and documents, approved the stipulation as presented in case #19-120.

Agenda Item K

For Possible Action: Review of Rules of Practice Required by NRS 233B.050

Deputy Director Mitchell reviewed with the State Board Members the Rules of Practice, regulatory changes that had taken place since within the past three years and upcoming workshops/regulations that may possibly be going before the Tax Commission and Legislative Commission.

Agenda Item L

For Possible Action: Review and Approval of Minutes:

- ♦ July 29, 2019

Member Trowbridge made a motion to approve the Minutes for July 29, 2019. Member Schiffmacher seconded the motion which passed unanimously.

Agenda Item M

State Board of Equalization Comments (see Note 3)

Chairman Meservy apologized for having to end the meeting at 4:30 pm yesterday. He also stated that it has been a pleasure working with the Board Members and all staff involved.

Member Schiffmacher and Member Johnson thanked Chairman Meservy for his time and energy to the Board of Equalization since this is his last session and stated he will be missed.

Agenda Item N

Public Comment (See Note 3)

The Chairman called for public comment. There was none.

Agenda Item O

Adjournment

The meeting was adjourned at approximately 1:21 pm.