

Approved June 17, 2020

Minutes of Meeting
STATE BOARD OF EQUALIZATION
March 23, 2020
10:00 a.m.

This meeting was via Teleconference from the Nevada Department of Taxation, Carson City.

STATE BOARD MEMBERS PRESENT:

Ben Johnson, Acting Chairman (Telephone)
Al Plank (Telephone)
Glenn Trowbridge (Telephone)
Robert Schiffmacher (Telephone)

MEMBERS OF THE PUBLIC PRESENT

No Members of the Public Participated

COUNSEL TO BOARD

Michelle Briggs, Senior Deputy Attorney
General (Telephone)

**DEPT. OF TAXATION STAFF PRESENT
(Telephone):**

Jeffrey Mitchell, Deputy Director, Nevada
Dept. of Taxation
Christina Griffith, Nevada Dept. of Taxation
Denesa Johnston, Nevada Dept. of Taxation
Chali Spurlock, Nevada Dept. of Taxation
Hector Sepulveda, Nevada Dept. of Taxation

Agenda Item A

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

Jeffrey Mitchell, Deputy Director of the Department of Taxation, introduced himself and Christina Griffith, Denesa Johnston, Chali Spurlock and Hector Sepulveda.

Agenda Item B

The Chair called for Public Comments. There were none. Mrs. Briggs then swore in the witnesses. The Chairman explained the procedures for appeals before the State Board.

Agenda Item C

For Possible Action: DIRECT APPEALS OF THE PROPERTY OF A MINE, TAX YEAR 2019-20 Unsecured Roll

20	112	KG Mining (Bald Mountain, Inc.	Mining Property	Department of Taxation
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No one appeared on behalf of the Petitioner, KG Mining (Bald Mountain, Inc.) Jeffrey Mitchell spoke on behalf of the Respondent, the Nevada Department of Taxation.

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 table values by the parties for the subject property, case number 20-112.

Agenda Item D

For Possible Action: DIRECT APPEALS PURSUANT TO NRS 361.403, TAX YEAR 2020-21 Secured Roll, 2019-20 Unsecured Roll

20	101	Department of Taxation	Utility	Citizens Telecommunications Company of Nevada, Inc. c/o Duff & Phelps, LLC
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Jeffrey Mitchell spoke on behalf of the Respondent, the Department of Taxation. No one appeared on behalf of the Petitioner, Citizens Telecommunications Company of Nevada, Inc. c/o Duff & Phelps, LLC.

The Department settled 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 table values by the parties for the subject property, case number 20-101.

20	102	Department of Taxation	Utility	Century Tel of the Gem State c/o Duff & Phelps, LLC
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Jeffrey Mitchell spoke on behalf of the Respondent, the Department of Taxation. No one appeared on behalf of the Petitioner, Century Tel of the Gem State c/o Duff & Phelps, LLC.

The Department settled 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 table values by the parties for the subject property, case number 20-102.

Agenda Item E.

For Possible Action: Review the tax rolls of the various counties; review of valuation methods used by county assessors; consideration of possible equalization action for

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2019-20 unsecured tax roll and 2021-22 secured tax roll pursuant to NRS 361.395 and NAC 361.659.

Jeffrey Mitchell reported that some of the counties had not submitted their Tax Rolls due to software problems. The Board Members voted to place this item on the next Agenda.

**Agenda Item F. Briefing to and from the Board and the Secretary and Staff
For Possible Action: Proposed Hearing Schedules and Docket Management**

Jeffrey Mitchell discussed the current case load. He proposed available dates to the Board Members. After discussion with the Board Members, dates were decided.

Agenda Item G. State Board of Equalization Comments

Chair Johnson commented that the Board Training Presentation will take place at the next Board Meeting.

Agenda Item H. Public Comment

The Chair called for Public Comments. There was none.

Agenda Item I. Adjournment

Meeting adjourned at 10:35 a.m.