

STATE BOARD OF EQUALIZATION AGENDA
July 30, 31, August 1, 2018
8:30 a.m.

Clark County Government Center
County Commission Chambers
500 South Grand Central Parkway
Las Vegas, Nevada

STACKED AGENDA: Each listed hearing is one of several hearings scheduled at the same time as part of a regular meeting of the State Board that is expected to begin at 8:30 a.m. July 30, 2018, until all matters on the agenda are heard. Thus, any particular hearing may be continued until later in the day. It is each taxpayer or their representative's responsibility to be present when the case is called. If the taxpayer or their representative is not present when their hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

NOTE (1): "Notice of Appearance" cases are cases in which the State Board must first determine if it can accept jurisdiction. If the State Board determines it can accept jurisdiction, the parties must be prepared to proceed on the merits of the case immediately.

NOTE (2): Appellants are advised that decisions may be rendered at any time subsequent to a hearing; the staff or a deputy attorney general may be queried at the time requesting additional information or legal points on the matter.

NOTE (3): No action will be taken on any matters during public comment. **Prior to the commencement and conclusion of a contested case or a quasi-judicial proceeding that may affect the due process rights of an individual, the board may refuse to consider public comment. See NRS 233B.126.** Public comment will be limited to comments of three minutes or less; and relevant to and within the authority of the State Board.

NOTE (4): The State Board of Equalization may take any case or item in a different order than the way the case is listed on the agenda. Items may be combined for consideration by the State Board of Equalization. Items may be pulled or removed from the agenda at any time.

The following order of presentation will ordinarily be used for each appeal:

- 1. Administration of the Oath;**
- 2. Review of Taxpayer Notices designating an authorized agent; consideration of deficient agent authorization notices;**
- 3. Consideration of Appellant or Respondent Preliminary Objections, if any;**
- 4. Consideration of Appellant or Respondent Preliminary Motions, if any;**
- 5. Consideration of State Board Preliminary Motions, if any;**
- 6. Motions to accept or deny late-filed evidence and documents pursuant to NAC 361.723 (5);**
- 7. Introduction of new evidence pursuant to NAC 361.739;**
- 8. Brief Orientation by the County Assessor or his staff (NAC 361.741);**
- 9. A presentation of not more than 15 minutes by the petitioner;**
- 10. A presentation of not more than 15 minutes by the respondent;**
- 11. A rebuttal of not more than 5 minutes by the petitioner;**
- 12. Questions by the State Board;**
- 13. Official Notice of matters recited in NAC 361.720; rules, regulations, official reports, decisions and orders of the Commission, State Board or any agency; matters of common knowledge and technical or scientific facts of established character; pertinent official documents; matters judicially noticed by the Courts; and**
- 14. Closure of hearing; discussion, consideration, and vote by the State Board. The parties may not participate in the discussion of the State Board.**

A. Opening Remarks by the Chairman; introduction of State Board members

B. Public Comment (see Note 3)

Action may be taken on the following agenda items:

C. For Possible Action: Review and Approval of Minutes:

- ♦ March 26, 2018

D. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2018-19 Secured Roll, Appeals of County board decisions not to accept jurisdiction

18	131	Lawrence M Green	Residential	Clark County Assessor
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E. RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYER'S APPEAL PURSUANT TO NAC 361.7014, TAX YEAR 2017-18 Unsecured Roll, Untimely Filed Appeals; Determination of Jurisdiction of State Board. See Note (1)

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>	
18	112	Martin Paris	Residential	Clark County Assessor

F. For Possible Action, Notice of Appearance: PURSUANT TO NAC 361.7014, Untimely Filed Appeals for Tax Years 2017-18 Secured Roll, or 2016-17 Unsecured Supplemental Roll, Determination of Jurisdiction of State Board. See Note (1);

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>	
18	190	PLK2 Inc.	Personal	Clark County Assessor

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

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>	
18	148	Golden Gaming LLC a wholly owned subsidiary of Golden Entertainment Inc.	Personal	Nye County Assessor

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

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>	
18	112	Martin Paris	Residential	Clark County Assessor
18	116	Karen Harling	Residential	Clark County Assessor
18	129	Thomas Cvanciger Trust	Residential	Clark County Assessor
18	130	Shannon McDaniel	Residential	Clark County Assessor
18	111	Eric Hambacher	Residential	Clark County Assessor
18	136	Clark County Assessor	Residential	Wedge LLC
18	135	Clark County Assessor	Vacant Land	Owl One LLC
18	115	Sparus, LLC	Vacant Land	Clark County Assessor
18	113	Nevada Developments LLC	Vacant Land	Clark County Assessor
18	114	Nevada Developments LLC	Vacant Land	Clark County Assessor
18	159	Bank US National Association TRS	Commercial	Clark County Assessor
18	132	CAM-MAC/Bank Wells Fargo NA Lease	Commercial	Clark County Assessor

**I. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION
PURSUANT TO NRS 361.400, TAX YEAR 2018-19 Secured Roll**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
18 117	Jeffrey & Sophie Lau	Vacant Land	Clark County Assessor
18 118	Jeffrey & Sophie Lau	Vacant Land	Clark County Assessor
18 119	Jeffrey & Sophie Lau	Vacant Land	Clark County Assessor
18 122	Good Earth Enterprises Inc	Vacant Land	Clark County Assessor
18 126	Good Earth Enterprises Inc	Vacant Land	Clark County Assessor
18 120	Jeffrey & Sophie Lau	Residential	Clark County Assessor
18 123	Jeffrey & Sophie Lau	Residential	Clark County Assessor
18 127	Jeffrey & Sophie Lau	Residential	Clark County Assessor
18 121	Jeffrey & Sophie Lau	Commercial	Clark County Assessor
18 124	Good Earth Enterprises Inc	Commercial	Clark County Assessor
18 125	Good Earth Enterprises Inc	Commercial	Clark County Assessor
18 128	LIG Land Development LLC	Commercial	Clark County Assessor

**J. 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 Supplemental
Roll**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
18 138	Seaynoah Trust And Helen Jo Mayfield, Living Trust	Vacant Land	Clark County Assessor
18 139	Seaynoah Trust And Helen Jo Mayfield, Living Trust	Vacant Land	Clark County Assessor
18 140	Seaynoah Trust And Helen Jo Mayfield, Living Trust	Vacant Land	Clark County Assessor
18 141	Seaynoah Trust And Helen Jo Mayfield, Living Trust	Vacant Land	Clark County Assessor
18 142	Seaynoah Trust And Helen Jo Mayfield, Living Trust	Vacant Land	Clark County Assessor
18 143	Seaynoah Trust And Helen Jo Mayfield, Living Trust	Vacant Land	Clark County Assessor
18 144	Seaynoah Trust And Helen Jo Mayfield, Living Trust	Vacant Land	Clark County Assessor
18 145	Seaynoah Trust And Helen Jo Mayfield, Living Trust	Vacant Land	Clark County Assessor
18 146	Seaynoah Trust And Helen Jo Mayfield, Living Trust	Vacant Land	Clark County Assessor
18 147	Seaynoah Trust And Helen Jo Mayfield, Living Trust	Vacant Land	Clark County Assessor

**K. For Possible Action: ROLL CHANGE REQUEST PURSUANT TO NRS 361.769(3)(b) for TAX YEARS
2017-18 Secured Roll, 2016-17 Secured Roll, 2015-16 Secured Roll, or 2014-15 Secured Roll**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
18 133	Clark County Assessor	Residential	Xiao Chen
18 134	Clark County Assessor	Residential	Amanda G. Blumert and Shannon Truesdale
18 167	Clark County Assessor	Residential	A Q Living Trust
18 169	Clark County Assessor	Residential	Alan & Cindy Horwitz
18 168	Clark County Assessor	Commercial	Silver Meadow Properties LLC
18 188	Clark County Assessor	Commercial	Gail F Gibson Family Trust and Lonnie G and Clara A Smith

L. 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

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
18 179	Deux Whops LLC	Personal Property	Clark County Assessor
18 180	Electric Power Systems International, Inc.	Personal Property	Clark County Assessor
18 182	Physis One	Personal Property	Clark County Assessor

M. State Board of Equalization Comments (see Note 3)

N. Public Comment (See Note 3)

O. Adjournment

The Department is pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Department of Taxation in writing or call (775) 684-2160 prior to the meeting.

Notice agendas were posted at the following locations: DEPARTMENT OF TAXATION LOCATIONS: 1550 College Parkway, Carson City; 4600 Kietzke Lane, Bldg L, Ste 235, Reno; 555 E. Washington Ave, #1300, Las Vegas; 2550 Paseo Verde Parkway, Suite 180, Henderson; Also: CLARK COUNTY GOVERNMENT CENTER, 500 S. Grand Central Parkway, Las Vegas; LAS VEGAS LIBRARY, 833 Las Vegas Blvd, Las Vegas; STATE LIBRARY & ARCHIVES, 100 Stewart St, Carson City.

Notice of this meeting was also posted on the Internet through the Department of Taxation website at www.tax.nv.gov and on the Department of Administration website at <https://notice.nv.gov/>.