

**Minutes of Meeting
STATE BOARD OF EQUALIZATION
July 30 – 31, 2018
8:30 a.m.**

This meeting was held at the Clark County Government Center, County commission Chambers, 500 South Grand Central Parkway, Las Vegas, Nevada

STATE BOARD MEMBERS PRESENT:

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

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

Name	Representing
Martin Paris, 18-112	
Thomas Cvanciger, 18-129	
Shannon Blumert, 18-134	
Robert Mann, LIG	
Shannon McDaniel, 18-130	
Ryan Mesaresh, Sparus LLC, 18-115	
Stephanie Jones, Clark County Assessor	
MaryAnn Weidner, Clark County Assessor	
David Denman, Clark County Assessor	
Matt Larson, Clark County Assessor	
John Becker, Clark County Assessor	
Melodie Garfield, Clark County Assessor	
Jill Wood, Clark County Assessor	
Melissa Burlison, Clark County Assessor	
Greg Sandifer, Clark County Assessor	
Irene Rombough, PLK2 18-190	
Craig Rombough, PLK2 18-190	
Jeff Payson, Clark County Assessor	
Amanda Blumert, 18-134	
Lawrence Green, 18-131	
Thomas Chee, 18-131	
Jim Jacobs, Clark County Assessor	
John Domenico, 18-179	
Penelope Domenico, 18-179	

Action on July 30, 2018

Agenda Item A:

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

Approved January 25, 2019

The Chairman called for Public Comment. There were several comments made by the public. Ms. Briggs then swore in the witnesses. The Chairman explained the procedures for appeals before the State Board.

Agenda Item C:

For Possible Action: Review and Approval of Minutes:
Mach 26, 2018

Member Johnson made a motion to approve the Minutes; Member Schiffmacher seconded the motion which passed unanimously

Agenda Item 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.

18	112	Martin Paris	Residential	Clark County Assessor
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Martin Paris appeared on behalf of the Petitioner, himself (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Respondent).

The State Board voted to remand this matter to the County Board to consider the Taxpayer's appeal of the taxable values for the subject property based on the 2016-2017 Supplemental Roll and 2017-2018 Secured Roll. The County Board may also revise or leave unchanged its decision for the taxable value of the subject property for the 2018-2019 Secured Roll.

Agenda Item 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);

18	190	PLK2 Inc.	Personal	Clark County Assessor
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Irene Rombough appeared on behalf of the Petitioner, PLK2, Inc. (Taxpayer). David Denman appeared on behalf of the Clark County Assessor's Office (Respondent).

The State Board decided on a continuance of this case until Clark County Assessor's Office completes an inspection audit and personal property audit to reflect an accurate inventory and pricing of personal property.

Agenda Item G:

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

18	148	Golden Gaming LLC a wholly owned subsidiary of Golden Entertainment Inc.	Personal	Clark County Assessor
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Deputy Director Mitchell reported that this item was withdrawn.

Agenda Item H:

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

18	130	Shannon McDaniel	Residential	Clark County Assessor
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Shannon McDaniel appeared on behalf of the Petitioner, herself (Taxpayer). John Becker appeared on behalf of the Clark 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 \$85,865.

18	116	Karen Harling	Residential	Clark County Assessor
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No one appeared on behalf of the Petitioner, Karen Harling (Taxpayer). Matt Larson appeared on behalf of the Clark 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 \$134,340 based on the taxable value not exceeding full cash value.

18	129	Thomas Cvanciger Trust	Residential	Clark County Assessor
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Thomas Cvanciger appeared on behalf of the Petitioner, Thomas Cvanciger Trust (Taxpayer). John Becker appeared on behalf of the Clark County Assessor's Office (Respondent).

The State Board voted that the taxable value of the subject property shall be adjusted as follows:

2018-2019 Secured Roll	Taxable Value	
	Approved by County Board	Amended by State Board
Parcel Number APN 178-04-211-047		
Land	\$81,000	\$81,000
Improvements	\$374,000	\$352,000
TOTAL	\$455,000	\$433,000

18	111	Eric Hambacher	Residential	Clark County Assessor
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No one appeared on behalf of the Petitioner, Eric Hambacher (Taxpayer). Melissa Burlison appeared on behalf of the Clark County Assessor's Officer (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 \$362,257.

18	135	Clark County Assessor	Vacant Land	Owl Once LLC
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Melodie Garfield appeared on behalf of the Petitioner, Clark County Assessor's Office. No One appeared on behalf of Owl One LLC, Respondent (Taxpayer).

The State Board voted to uphold the County Board's decision to reduce the total taxable value of the property to \$125,000

18	115	Nevada Developments 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

Ryan Misaresh appeared on behalf of the Petitioner, Nevada Developments LLC (Taxpayer). Melodie Garfield, Stephanie Jones and Jeff Payson appeared on behalf of the Clark 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 \$222,151 in Case No. 18-113; no change to the total taxable value of \$209,071 in Case No. 18-114; and no change to the total taxable value of \$548,851 in Case No. 18-115.

18	159	Bank US National Association TRS	Commercial	Clark County Assessor
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No one appeared on behalf of Petitioner, Bank US National Association TRS (Taxpayer). Bob Costello appeared on behalf of the Clark 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 \$14,612,689.

18	132	CAM-MAC/Bank Wells Fargo NA Lease	Commercial	Clark County Assessor
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No one appeared on behalf of the Petitioner, CAM-MAC/Bank Wells Fargo NA Lease (Taxpayer). Jill Wood appeared on behalf of the Clark 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 \$609,897.

Agenda Item I:

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

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

Robert Mann appeared on behalf of the Petitioners, Jeffrey and Sophie Lau, Good Earth Enterprises Inc. (Taxpayers). Jill Wood appeared on behalf of the Clark 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 properties.

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

Robert Mann appeared on behalf of the Petitioners, Jeffrey and Sophie Lau, Good Earth Enterprises Inc. (Taxpayers). Jill Wood appeared on behalf of the Clark County Assessor’s Office (Respondent).

The State Board decided, by unanimous vote, to uphold the County Board’s decision to accept the Assessor’s recommendation for no change to the total taxable value of the subject properties.

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

Robert Mann appeared on behalf of the Petitioners, Jeffrey and Sophie Lau, Good Earth Enterprises Inc., and LIG Land Development LLC (Taxpayers). Jill Wood appeared on behalf of the Clark 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 properties.

Agenda Item 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

18	138	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	142	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	146	Seaynoah Trust and Helen Jo Mayfield, Living Trust	Vacant Land	Clark County Assessor

Seaynoah Mayfield appeared on behalf of the Petitioners, Seaynoah Trust and Helen Jo Mayfield Living Trust (Taxpayers). Jeff Payson appeared on behalf of the Clark 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 properties.

18	139	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	143	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	147	Seaynoah Trust and Helen Jo Mayfield, Living Trust	Vacant Land	Clark County Assessor

Seaynoah Mayfield appeared on behalf of the Petitioners, Seaynoah Trust and Helen Jo Mayfield Living Trust (Taxpayers). Jeff Payson appeared on behalf of the Clark 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 properties.

Action on July 31, 2018

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

Ms. Briggs then swore in the witnesses. The Chairman explained the procedures for appeals before the State Board.

Agenda Item 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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Lawrence M Green appeared on behalf of the Petitioner, himself (Taxpayer). Doug Scott 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.

Agenda Item 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

18	133	Clark County Assessor	Residential	Xiao Chen
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Jim Jacobs appeared on behalf of the Petitioner, Clark County Assessor’s Office. No one appeared on behalf of Xiao Chen, the Respondent (Taxpayer).

The State Board voted to grant the Assessor’s petition. The adjusted assessed improvement value for the subject property may replace the previous improvement values on the secured tax rolls as follows:

Fiscal Year	Previous Improvement Value	Adjusted Improvement Value
2015-16	\$98	\$57,398
2016-17	\$97	\$58,398
2017-18	\$96	\$61,583

18	134	Clark County Assessor	Residential	Amanda G. Blumert and Shannon Truesdale
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Jim Jacobs appeared on behalf of the Petitioner, Clark County Assessor’s Office. Amanda Blumert appeared on behalf of the Respondents, Amanda G. Blumert and Shannon Truesdale (Taxpayer).

The Assessor sent a certified letter to the Respondents taxpayer noticing the Respondent that the property escaped taxation for the improvements for the tax years 2015-16, 2016-17, 2017-18 and that the State Board would be asked to allow the Assessor to place the adjusted assessed improvement values on the secured tax rolls for those years.

Taxpayer testified that she purchased the property in 2014 and it was not her fault the property was assessed improperly.

The State Board voted to grant the Assessor’s petition. The adjusted assessed improvement value for the subject property may replace the previous improvement values on the secured tax rolls as follows:

Fiscal Year	Previous Improvement Value	Adjusted Improvement Value
2015-16	\$98	\$58,540
2016-17	\$97	\$59,565
2017-18	\$96	\$62,143

It was the desire of the State Board that the Clark County Treasurer show leniency in the collection of the back taxes from the Taxpayers.

18	167	Clark County Assessor	Residential	A Q Living Trust
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Jim Jacobs appeared on behalf of the Petitioner, Clark County Assessor's Office. No one appeared on behalf of the Respondent, A Q Living Trust (Taxpayer).

The State Board voted to grant the Assessor's petition. The adjusted assessed improvement value for the subject property may replace the previous improvement values on the secured tax roll as follows:

Fiscal Year	Previous Improvement Value	Adjusted Improvement Value
2014-15	\$514	\$42,341
2015-16	\$514	\$48,305
2016-17	\$506	\$46,878
2017-18	\$499	\$49,197

18	169	Clark County Assessor	Residential	Alan & Cindy Horwitz
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Jim Jacobs appeared on behalf of the Petitioner, Clark County Assessor's Office. No one appeared on behalf of Alan and Cindy Horwitz (Taxpayer).

The State Board voted to grant the Assessor's petition. The adjusted assessed improvement value for the subject property may replace the previous improvement values on the secured tax roll as follows:

Fiscal Year	Previous Improvement Value	Adjusted Improvement Value
2017-18	\$183	\$97,862

18	168	Clark County Assessor	Commercial	Silver Meadow Properties LLC
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Jim Jacobs appeared on behalf of the Petitioner, Clark County Assessor's Office. No one appeared on behalf of Silver Meadow Properties LLC (Taxpayer).

The State Board voted to grant the Assessor's petition. The adjusted assessed improvement values for the subject property may replace the previous improvement values on the secured tax rolls as follows:

Fiscal Year	Previous Improvement Value	Adjusted Improvement Value
2014-15	\$78,766	\$175,376
2015-16	\$78,039	\$177,179
2016-17	\$77,517	\$177,589
2017-18	\$76,298	\$175,359

18	188	Clark County Assessor	Commercial	Gail F Gibson Family Trust and Lonnie G and Clara A. Smith
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Jim Jacobs appeared on behalf of the Petitioner, Clark County Assessor's Office. No one appeared on behalf of Gail F Gibson Family Trust and Lonnie G and Clara A Smith (Taxpayer).

The State Board voted to grant the Assessor's petition. The adjusted assessed improvement values for the subject property may be added to the secured tax rolls as follows:

Fiscal Year	Adjusted Improvement Value
2015-16	\$171,578
2016-17	\$170,908
2017-18	\$168,648

Agenda Item 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

18	180	Electric Power Systems International, Inc.	Personal Property	Clark County Assessor
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No one appeared on behalf of the Petitioner, Electric Power Systems International, Inc. (Taxpayer). David Denman appeared on behalf of the Respondent, the Clark County Assessor's Office.

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board.

The State Board approved the signed stipulation presented by the Assessor. The Petitioner's taxable value for the personal property for Fiscal Year 2017-18 changed from \$1,500,000 to \$80,678.

18	182	Physis One	Personal Property	Clark County Assessor
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No one appeared on behalf of the Petitioner, Physis One (Taxpayer). David Denman appeared on behalf of the Respondent, the Clark County Assessor's Office.

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board.

The State Board voted to approve the signed stipulation presented by the Assessor.

18	179	Deux Whops LLC	Personal Property	Clark County Assessor
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John and Penelope Domenico appeared on behalf of the Petitioner, Deux Whops LLC (Taxpayer). Greg Sandifer appeared on behalf of the Respondent, the Clark County Assessor's Office.

The State Board proposed to continue this case until the September or October meeting pending the outcome of a personal property audit by the Clark County Assessor's Office.

Agenda Item M.

Public Comment:

Deputy Director Mitchell discussed with the Board Members scheduling another State Board meeting in Las Vegas. The Board Members set a tentative date of September 10th for the next meeting.

The meeting was adjourned at 11:32 a.m. on July 31, 2018.