

Minutes of Meeting
STATE BOARD OF EQUALIZATION
September 10, 2018
1:00 p.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
Benjamin Johnson
Glenn Trowbridge
Robert Schiffmacher

MEMBERS OF THE PUBLIC PRESENT

David J. Kaplan
Pat Sheehan, 18-189
Senator Bryan, 18-189
Richard Smith, 18-189
Jim Jacobs, Clark County Assessor
MaryAnn Weidner, Clark County Assessor

COUNSEL TO BOARD

Michelle Briggs

DEPT. OF TAXATION STAFF PRESENT:

Jeffrey Mitchell, Deputy Director
Christina Griffith, Program Officer

Agenda Item A

The Chairman, Dennis Meservy, introduced himself and Board Members Al Plank, Ben Johnson, 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 as the State Board Coordinator.

Agenda Item B:

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: PURSUANT TONAC 361.7014, TAX YEAR 2017-18 Unsecured Roll, Untimely Filed Appeals; Determination of Jurisdiction of State Board.

18	190	PLK2 Inc.	Personal	Clark County Assessor
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No one appeared on behalf of PLK2 Inc. (Taxpayer). David Denman appeared on behalf of the Clark County Assessor's Office (Respondent).

The Clark County Assessor's Office 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 18-190.

Agenda Item D:

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	179	Deux Whops LLC	Personal Property	Clark County Assessor
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Unnamed witness appeared on behalf of Deux Whops LLC (Taxpayer). David Denman appeared on behalf of the Clark County Assessor's Office (Respondent).

The Clark County Assessor's Office 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 18-179.

Agenda Item E:

For Possible Action: DIRECT APPEALS OF VALUSATIONS OF YEARS DESCRIBED ON THE NOTICE OF CONVERSION OF AGRICULTURAL PROPERTY PURRSUANT TO NRS 361A.273(2)(b)

18	189	Sedona Ranch Investments Partner LLC	Golf Course/ Open Space	Clark County Assessor
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Pat Sheehan appeared on behalf of Sedona Ranch Investments Partner LLC (Taxpayer). Dave Bicheal and Mary Ann Widener appeared on behalf of the Clark County Assessor's Office (Respondent).

The Clark County Assessor's Office 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 of the subject property, case number 18-190.

Agenda Item F:

For Possible Action: HEARINGS ON CASE REMANDED FROM THE COURT

BCLO TRUST, and Benedict Ow, Trustee, vs. State of Nevada, ex,rel. State Board of Equalization, Remand from the District Court, Civil Division, Department No. 2 Case No. A-17-763236-J regarding Order Granting Petition for Judicial Review; Remand ordered May 4, 2018.

David J. Kaplan appeared on behalf of BCLO Trust, and Benedict Ow, Trustee (Taxpayer) (Respondent). Lisa Logsdon, Clark County District Attorney's Office, Dallas Tripp and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

The State Board, having considered all evidence, documents and testimony, approved by a vote of 3-2 (Members Meservy and Schiffmacher opposed) to remand this matter to the County Board to clarify its rationale for the table value and explain how their methodology is consistent with statutory methods.

Agenda Item G:

The Chair called from State Board of Equalization Comments. There was none.

Agenda Item H:

The Chairman called for Public Comment. There was none.

The meeting was adjourned at 4:48 p.m. on September 10, 2018.