

Minutes of Meeting  
STATE BOARD OF EQUALIZATION  
July 1, 2019  
9:00 a.m.

This meeting was held at the, Nevada State Capitol, Old Assembly Chambers, 101 North Carson Street, Carson City.

**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  
Jonathan Roberts, Nevada Dept. of Taxation

**MEMBERS OF THE PUBLIC PRESENT**

Lorna Quisenberry, Lyon County Assessor's  
Office  
Ken Johns, Washoe County Assessor's Office  
Pete Kinne, Washoe County Assessor's Office  
Ruth Lee, Esmeralda County Assessor  
G. Paul Mengharth  
Chris Sarman, Washoe County Assessor's  
Office  
Ginny Sutherland, Washoe County Assessor's  
Office  
Alasdair Holwill, Washoe County Assessor's  
Office  
Josh Wilson, Lander County Assessor's Office  
Cori Burke, Washoe County Assessor's Office  
Mike Gonzales, Washoe County Assessor's  
Office  
Steven Clement, Washoe County Assessor's  
Office  
Stacy Ettinger, Washoe County Assessor's  
Office  
Troy Villines, Lyon County Assessor's Office  
Andrea Parkerson, Lyon County Assessor's  
Office  
Michael Perlmean, Lyon County Assessor's  
Office  
Gail Vice, Washoe County Assessor's Office  
Mike Churchfield, C5 & South Meadows Prkwy  
Heather Chandler  
Mike Clark, Washoe County Assessor  
Steven T. Polikalis, South Meadows Prom & C5

**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 Chair called for public comment. There was none. Mrs. Briggs then swore in the witnesses. The Chairman explained the procedures for appeals before the State Board.

**Action Items**

**Agenda Item A**

***For Possible Action: Review of tax rolls of the various counties; review of valuation methods used by county assessors; consideration of possible equalization action for 2018-19 unsecured tax roll and 2019-20 secured tax roll pursuant to NRS 361.395 and NAC 361.659.***

Chair Maservy stated that there were two counties that has not submitted their tax rolls as of the March 25, 2019 State Board of Equalization meeting, those counties have since submitted their tax rolls and were in compliance.

**Agenda Item B**

**DIRECT APPEALS OF THE PROPERTY OF A MINE, TAX YEAR 2018-19 Unsecured Roll, or 2018-19 Net Proceeds Roll**

19	101	Mineral Ridge Gold, LLC	Mining Property	Department of Taxation
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No one appeared on behalf of the Petitioner, Mineral Ridge Gold, LLC. Jeffrey Mitchell appeared 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 19-101.

19	102	Enel Stillwater LLC	Mining Property	Department of Taxation
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No one appeared on behalf of the Petitioner, Enel Stillwater LLC. Jeffrey Mitchell appeared on behalf of the Respondent, the Nevada Department of Taxation.

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 19-102.

19	146	Grant Canyon Oil & Gas, LLC fka Breck Energy	Net Proceeds	Department of Taxation
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No one appeared on behalf of the Petitioner, Grant Canyon Oil & Gas, LLC fka Breck Energy. Jeffrey Mitchell appeared on behalf of the Respondent, the Nevada Department of Taxation.

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 19-146.

19	164	Department of Taxation	Net Proceeds	Maverix Metals (Nevada) Inc. (Sexton Mill)
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Jeffrey Mitchell appeared on behalf of the Petitioner, Department of Taxation. No one appeared on behalf of the Respondent, Maverix Metals (Nevada) Inc. (Sexton Mill).

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 19-164.

19	165	Department of Taxation	Net Proceeds	John Marvel (Jerritt Canyon Mine)
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Jeffrey Mitchell appeared on behalf of the Petitioner, Department of Taxation. No one appeared on behalf of the Respondent, John Marvel (Jerritt Canyon Mine).

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 19-164.

**Agenda Item C**

**Notice of Appearance: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, TAX YEAR 2018-19 Unsecured Roll, Decision not Heard by County Board; Determination of Jurisdiction of State Board pursuant to NRS 361.155(6)**

19	134	Panasonic Energy of North America	Personal Property	Storey County Assessor
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The Department stated the matter was withdrawn at the request of the Petitioner.

**Agenda Item D.**

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

19	133	Dyno Nobel, Inc	Industrial	Lander County Assessor
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No one appeared on behalf of the Petitioner, Dyno Nobel, Inc. Josh Wilson appeared on behalf of the Respondent, Lander County Assessor's Office.

The Respondent 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 19-133.

19	142	Tomas Etchegoyhen	Vacant Land	Lyon County Assessor
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No one appeared on behalf of the Petitioner, Tomas Etchegoyhen. Lorna Quisenberry appeared on behalf of the Respondent, Lyon County 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, case number 19-142.

**Agenda Item E.**

**For Possible Action, Notice of Appearance: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, TAX YEAR 2019-20 Secured Roll, Untimely Filed Appeals, Determination of Jurisdiction of State Board pursuant to NRS 361.155(6)**

19	136	Walmart Real Estate Business Trust Store #4239	Commercial	Washoe County Assessor
19	137	Walmart Stores Inc Store #3254	Commercial	Washoe County Assessor
19	138	Walmart Real Estate Business Trust Store #3729	Commercial	Washoe County Assessor
19	139	Sam's Real Estate Business Trust Store #4768	Commercial	Washoe County Assessor
19	140	Southtowne Crossing LLC Store #3277	Commercial	Washoe County Assessor

No one appeared on behalf of the Petitioner, Walmart Real Estate Business Trust, Walmart Stores Inc., Sam's Real Estate Business Trust and Southtown Crossing. Chris Sarman appeared on behalf of the Respondent, Washoe County 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, case number 19-136, 19-137, 19-138, 19-139, and 19-140.

**Agenda Item F.**

**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 2018-19 unsecured tax roll and 2019-20 secured tax roll pursuant to NRS 361.395 and NAC 361.659.**

19	112	Bradley Family Trust, Thomas R.	Residential	Washoe County Assessor
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No one appeared on behalf of the Petitioner, Bradley Family Trust, Thomas R. Pete Kinne appeared on behalf of the Respondent, Washoe County

The State Board voted to uphold the County Boards decision to accept the Assessor's recommendation for no change to the total taxable value, case number 19-112.

19	114	The Menyharth Family Trust	Residential	Washoe County Assessor
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G. Paul Menyharth appeared on behalf of the Petitioner, The Menyharth Family Trust. Alasdair Holwill and Ginny Sutherland appeared on behalf of the Respondent, Washoe County.

The State Board voted to uphold the County Boards decision to accept the Assessor's recommendation for no change to the total taxable value, case number 19-114.

19	129	South Meadows Promenade LLC	Commercial	Washoe County Assessor
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Steven T. Polikalas and Mike Churchfield appeared on behalf of the Petitioner, South Meadows Promenade LLC. Alasdair Holwill appeared on behalf of the Respondent, Washoe County.

The State Board voted to uphold the County Boards decision to accept the Assessor's recommendation for no change to the total taxable value, case number 19-129.

19	130	Washoe County Assessor	Commercial	C5 Investments, LLC
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Ken Johns appeared on behalf of the Petitioner, Washoe County Assessor. Steven T. Polikalas and Mike Churchfield appeared on behalf of the Respondent, C5 Investments, LLC.

The State Board voted to uphold the County Board's decision to accept the Respondent's recommendation for no change to the total taxable value, case number 19-130.

**Agenda Item G. For Possible Action: ROLL CHANGE REQUEST PURSUANT TO NRS 361.769(3)(b) for TAX YEARS 2018-19 Secured Roll**

19	144	Washoe County Assessor	Residential	Chandler, Heather and Holmes, Jason
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Alasdair Holwill appeared on behalf of the Petitioner, Washoe County Assessor. Heather Chandler appeared on behalf of the Respondent, Chandler, Heather and Holmes, Jason.

The Assessor sent a certified letter to the Respondents taxpayer noticing the Respondent that the property escaped taxation for the improvements for the 2018-19 tax year.

The State Board voted to uphold the County Board's decision to accept the Assessor's recommendation.

**Agenda Item H. For Possible Action: Review and Approval of Minutes**

- ♦ March 25, 2019

Member Trowbridge made a motion to approve the Minutes for March 25, 2019 as submitted; Member Schiffmacher seconded the motion which passed unanimously.

**Agenda Item I. State Board of Equalization Comments**

The Chair called for comments. There were no comments from Board Members.

Minutes Approved 7/29/19

**Agenda Item J. Public Comment**

The Chair called for public comment. There was none.

**Agenda Item K. Adjournment**

Meeting adjourned at 11:52 p.m.