

STATE BOARD OF EQUALIZATION AGENDA
July 1 - 3, 2019
9:00 a.m.

**Nevada State Capitol
Old Assembly Chambers
101 North Carson Street
Carson City**

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 9:00 a.m. July 1 - 3, 2019 until all matters on the agenda are heard. Thus, any particular hearing may be continued until later in the day. It is each taxpayer's or his representative's responsibility to be present when the case is called. If the taxpayer or his representative is not present when his 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:

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.

B. For Possible Action: DIRECT APPEALS OF THE PROPERTY OF A MINE, TAX YEAR 2018-19 Unsecured Roll, or 2018-19 Net Proceeds Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
19 101	Mineral Ridge Gold, LLC	Mining Property	Department of Taxation
19 102	Enel Stillwater LLC	Mining Property	Department of Taxation
19 146	Grant Canyon Oil & Gas, LLC FKA Breck Energy	Net Proceeds	Department of Taxation
19 164	Department of Taxation	Net Proceeds	Maverix Metals (Nevada) Inc (Sexton Mill)
19 165	Department of Taxation	Net Proceeds	John Marvel (Jerritt Canyon Mine)

C. For Possible Action, 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)

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
19 134	Panasonic Energy of North America	Personal Property	Storey County Assessor

D. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2019-20 Secured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
19 133	Dyno Nobel, Inc.	Industrial	Lander County Assessor
19 142	Tomas Etchegoyhen	Vacant Land	Lyon County Assessor

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)

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
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

F. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2019-20 Secured Roll, 2018-19 Unsecured Roll, or 2018-19 Supplemental Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
19 112	Bradley Family Trust, Thomas R.	Residential	Washoe County Assessor
19 114	The Menyharth Family Trust	Residential	Washoe County Assessor

19	129	South Meadows Promenade LLC	Commercial	Washoe County Assessor
19	130	Washoe County Assessor	Commercial	C5 Investments, LLC

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

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>	
19	144	Washoe County Assessor	Residential	Chandler, Heather and Holmes, Jason

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

- ♦ March 25, 2019

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

J. Public Comment (See Note 3)

K. 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.

Materials and files for items on this agenda are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this agenda may be made to: Christina Griffith, (775) 684-2160, Department of Taxation, 1550 College Parkway, Carson City, NV 89706.

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/>.