

**STATE BOARD OF EQUALIZATION AGENDA**  
**March 27, 2023**  
**9:00 a.m.**

Nevada Department of Taxation  
1550 E College Parkway, Suite 115  
Large Conference Room  
Carson City

**ZOOM OPTION:**

<https://us02web.zoom.us/j/83955027739>

**Or Telephone:**

**US: +1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1  
646 558 8656 or +1 301 715 8592 or +1 312 626 6799**

**Webinar ID: 839 5502 7739**

**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. March 27, 2023 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:**

**C. For Possible Action: DIRECT APPEALS PURSUANT TO NRS 361.403, TAX YEAR 2023-24 Secured Roll; 2022-23 Unsecured Roll**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
23 101	Department of Taxation	Unitary	Alaska Airlines
23 102	Department of Taxation	Unitary	Express Jet Airlines, LLC
23 103	Department of Taxation	Utility	Wells Rural Electric Company
23 104	Department of Taxation	Utility	Union Pacific Railroad

**D. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2023-24 Secured Roll**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
23 112	Washoe County Assessor	Multi-Family Residential	C Street Lofts LLC

**E. For Possible Action: DIRECT APPEALS FROM VALUATIONS OF THE NEVADA TAX COMMISSION PURSUANT TO NRS 361.403, TAX YEAR 2022-23 Secured Roll; CORRECTION TO RECORD OF PRIOR DECISION OF THE STATE BOARD OF EQUALIZATION**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
22 102	Ruby Pipeline	Industrial Property/ Unitary	Department of Taxation

**F. Presentations by Department of Taxation staff**

1. General Overview

- a. Property Tax Timeline, Hearing Guidelines
- b. 2022-2023 Ratio Study
- c. 2021-2022 Statistical Analysis of the Roll
- d. 2023-2024 Agricultural Bulletin and Golf Tables
- e. 2023-2024 Rural Building Manual
- f. 2023-2024 Improvement Factor
- g. 2023-2024 Personal Property Manual
- h. 2023- 2024 Nevada Property Tax: Elements and Application Manual

2. Update from the Deputy Attorney General.

**G. 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 2022-23 unsecured tax roll and 2023-24 secured tax roll pursuant to NRS 361.395 and NAC 361.659.**

**H. For Possible Action: Review of Rules of Practice Required by NRS 233B.050**

**I. Briefing to and from the Board and the Secretary and Staff  
For Possible Action: Proposed Hearing Schedules and Docket Management**

**J. For Possible Action: Review and Approval of Minutes:**

- ♦ October 11, 2022

*K. State Board of Equalization Comments (see Note 3)*

*L. Public Comment (See Note 3)*

**M. 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 public documents, 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; 700 E Warm Springs Rd, Second Floor, Las Vegas; 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](http://www.tax.nv.gov) and on the Department of Administration website at <https://notice.nv.gov/>.