

STATE BOARD OF EQUALIZATION AGENDA
March 25, 2024
9:00 a.m.

Room 2135 of the Legislative Building
401 S. Carson St
Carson City, NV

Videoconferenced to

Room 4412 of the Grant Sawyer State Office Building
555 E. Washington Ave
Las Vegas, NV

ZOOM TELECONFERENCE OPTION:
Phone Number: 888-478-4499
Meeting ID: 845 1705 6046

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 25, 2024 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.**

Action may be taken on the items in bold.

A. *Opening Remarks by the Chair; Introduction of State Board Members*

B. *Public Comment (see Note 3)*

C. *Presentations by Department of Taxation Staff and Attorney General's Office*

1. Department Staff - General Overview of the Following:

- a. Property Tax Timeline, Hearing Guidelines
- b. 2023-2024 Ratio Study
- c. 2022-2023 Statistical Analysis of the Roll
- d. 2024-2025 Agricultural Bulletin and Golf Tables
- e. 2024-2025 Rural Building Manual
- f. 2024-2025 Improvement Factor
- g. 2024-2025 Personal Property Manual
- h. 2024-2025 Nevada Property Tax: Elements and Application Manual

2. Training from the Attorney General's Office, Including, Without Limitation, Open Meeting Law (NRS 241) and Ethics in Government Law (NRS 281A).

D. **Consent Calendar**

For Possible Action: DIRECT APPEALS PURSUANT TO NRS 361.403, TAX YEAR 2024-25 Secured Roll; 2023-24 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
24 102	Department of Taxation	Utility	CenturyTel of the Gem State
24 103	Department of Taxation	Utility	Citizens Telecommunications Company of Nevada, Inc.
24 104	Department of Taxation	Utility	Frontier Communications of the Southwest, Inc.
24 105	Department of Taxation	Utility	Great Basin Gas Transmission Company
24 106	Department of Taxation	Unitary	Infinity Transportation
24 107	Department of Taxation	Unitary	Phillips 66 Company - PPRX

E. **For Possible Action: NOTICE OF APPEARANCE PURSUANT TO NAC 361.7014, UNTIMELY FILED APPEAL OF THE 2021-22 Secured Roll; DETERMINATION OF JURISDICTION OF STATE BOARD**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
24 109	Department of Taxation	Multi-Family	Southwest Village Preservation, LP

F. **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 2023-24 unsecured tax roll and 2024-25 secured tax roll pursuant to NRS 361.395 and NAC 361.659**

G. **For Possible Action: Review of Petition from White Pine County Board of Equalization for Approval to Adopt More Detailed Rules of Procedure Pursuant to NAC 361.622**

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

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

- ♦ September 28, 2023
- ♦ October 5-6, 2023
- ♦ October 23, 2023
- ♦ February 5, 2024

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

K. *Public Comment (See Note 3)*

L. 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, 3850 Arrowhead Drive, 2nd Floor, Carson City, NV 89706.

Notice agendas were posted at the following locations:

DEPARTMENT OF TAXATION LOCATION: 3850 Arrowhead Drive, 2nd Floor, Carson City

Legislative Building, 401 S. Carson St, Carson City; Grant Sawyer State Office Building, 555 E. Washington Ave, Las Vegas

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/>.