

Minutes of the Meeting
STATE BOARD OF EQUALIZATION
June 15, 2016
8:30 a.m.

The meeting was held at the Grant Sawyer Building, 555 East Washington Avenue, Suite 4401, Las Vegas Nevada.

STATE BOARD MEMBERS PRESENT:

Dennis Meservy, Chairman
Ben Johnson
Keith Harper
Al Plank

STATE BOARD MEMBERS ABSENT:

Robert Schiffmacher

COUNSEL TO BOARD

Dawn Buoncristiani

DEPT OF TAXATION STAFF PRESENT:

Terry Rubald
Anita Moore

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
Marilyn Oehler,	Case 16-120
Doug Scott,	Clark County Assessor
Lisa Wilson,	Clark County Assessor, 16-136
Ryan Daniels,	Mars Partners LTD, 16-292, 293, 294
Jeff Payson,	Clark County Assessor
Mary Ann Weidner,	Clark County Assessor
Brian Lemons,	Clark County Assessor
Tom Verheyen,	Clark County Assessor, 16-292, 294
Leon Maj,	Clark County Assessor, 16-275
Bob Pernal,	CF MH 33 Crowns LLC, 16-275
Larry Kosowsky,	US National Bank, 16-136
Suki Peterson,	Clark County Assessor, 16-120

June 15, 2016

Agenda Item A:

The Chairman introduced himself and Board Members Ben Johnson, Keith Harper, Al Plank and counsel for the board Deputy Attorney General Dawn Buoncristiani. Member Schiffmacher was not present. Chairman Meservy noted there was a quorum to conduct business. Terry Rubald, Deputy Executive Director of the Department of Taxation, introduced herself and Anita Moore, the State Board coordinator.

Agenda Item B:

The Chairman called for Public Comment. There was none. Ms. Buoncristiani then swore in witnesses. The Chairman explained the procedures for appeals before the State Board.

Agenda Item C:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17 Secured Roll or 2015-16 Unsecured Roll, or 2015-16 Supplemental Roll

16 120 Oehler 1992 Trust Multi-family Res Clark County Assessor

Marilyn Oehler appeared on behalf of Oehler 1992 Trust (Taxpayer). Suki Peterson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board, particularly because of the lack of information that could be used to develop an income approach. The taxable value did not exceed full cash value based on the comparable sales information presented by the Assessor. The taxable value was within the range indicated by the market.

The State Board affirmed the decision of the County Board.

16 275 CF MH III Three Crowns LLC Multi-family Res Clark County Assessor

The remaining cases in Section C had been withdrawn.

Case 16-103 was continued.

Agenda Item D:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17, Secured Roll

16 136 U.S. National Association Trust in care of Commercial Clark County Assessor
C-III Asset Management

Larry Kosowsky of Cantrell McCulloch, Inc., appeared on behalf of U.S. National Association Trust c/o C-III Asset Management (Taxpayer). Lisa Wilson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the taxable value does not exceed market value based on the price per square foot from comparable sales, particularly comparable sales 3 through 5. The State Board also found the Assessor had appropriately adjusted the vacancy rate to account for vacancies in the income indicator of value, which value also supported the Assessor's taxable value.

The State Board affirmed the decision of the County Board.

16 292 Mars Partners LTD Commercial Clark County Assessor

Ryan Daniels of Kaempfer Crowell and Andy Fink appeared on behalf of Mars Partners LTD (Taxpayer). Tom Verheyen, Mary Ann Weidner, and Brian Lemons appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the comparable sale across the street from the subject was inferior to the subject and established a land value at the low end of the range. The State Board further found that the taxable value equates to \$39.07 per square foot and is well supported by market data.

The State Board affirmed the decision of the County Board.

16 293 Mars Partners LTD Commercial Clark County Assessor

Ryan Daniels of Kaempfer Crowell and Andy Fink appeared on behalf of Mars Partners LTD (Taxpayer). Tom Verheyen, Mary Ann Weidner, and Brian Lemons appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board made no change to the decision of the County Board because the motions to change as well as to uphold the County Board failed due to lack of a majority vote. Therefore, Taxpayer was granted no relief.

16 294 Mars Partners LTD Vacant Land Clark County Assessor

Ryan Daniels of Kaempfer Crowell and Andy Fink appeared on behalf of Mars Partners LTD (Taxpayer). Tom Verheyen, Mary Ann Weidner, and Brian Lemons appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the comparable sale near the subject property had inferior characteristics to the subject property. The State Board found the \$3.00 per square foot used by the Assessor to establish taxable value was supported and not above market value.

The State Board affirmed the decision of the County Board.

The balance of the agenda was withdrawn.

Agenda Item I: Public Comment

The chairman called for public comment. Ms. Rubald said she would like to make a public comment. She said there were 41 withdrawals of cases after the agenda was posted, which was three days before the hearing, three working days, and 39 were withdrawn about 2 p.m. the previous afternoon and two cases were withdrawn the morning of the meeting. All were withdrawn by a single tax representative firm.

Ms. Rubald said she thought it is a real travesty and an abuse of the due process that the Board provides for the tax representative to wait so late after everyone was already in travel status to get to the meeting to provide them the due process that they had asked for. She felt it was a real shame they could not give the Board sufficient notice so that they could take care of things and not go to the thousands of dollars of expense to bring everyone together, to provide the hearing notices, to work up the cases.

Chairman Meservey agreed with Ms. Rubald. He said it doesn't seem reasonable to the system because it puts a burden on the taxpayers.

Member Johnson asked Ms. Rubald to please let the individual know that the Board feels very strongly that it is not in the proper respect for the State or the County to have them expend that level of resources to prepare for a hearing and then withdraw.

Agenda Item J: Adjournment

The meeting was adjourned at 11:16 a.m. June 15, 2016.