

STATE BOARD OF EQUALIZATION AGENDA  
January 25, 2019  
2:00 p.m.

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

Video-Conferencing to:  
Nevada Department of Taxation, Conference Room  
555 E Washington Avenue, Suite 1300  
Las Vegas, Nevada

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 2:00 p.m. January 25, 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 or their representative's responsibility to be present when the case is called. If the taxpayer or their representative is not present when their 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):** 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 (2):** 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 (3):** 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.

- A. *Opening Remarks by the Chairman; introduction of State Board members*
- B. *Public Comment (see Note 3)*
- C. **For Possible Action: HEARINGS ON CASE REMANDED FROM THE COURT**

***BCLO Trust, and Benedict Ow, Trustee, vs. State of Nevada, ex, rel. State Board of Equalization, Remand from the District Court, Civil Division, Department No. 2, Case No. A-17-763236-J regarding Order Granting Petition for Judicial Review; Remand ordered May 4, 2018. The State Board met on September 10, 2018 and remanded the case back to the County Board, who heard the case on October 22, 2019.***

- D. **For Possible Action: Review and Approval of Minutes**
  - ♦ July 30, 31, 2018
  - ♦ August 14, 2018
  - ♦ September 10, 2018

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

F. *Public Comment (See Note 3)*

G. **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.

**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 <http://tax.nv.gov/> and the Department of Administration website <https://notice.nv.gov/>.