

Minutes of the Meeting
STATE BOARD OF EQUALIZATION
June 1-2, 2015
8:00 a.m.

The meeting was held at the Nevada Gaming Control Board, 555 East Washington Avenue, Suite 2450, Las Vegas, Nevada.

STATE BOARD MEMBERS PRESENT:

Ben Johnson, Acting Chairman
Anthony Wren
Dennis Meservy
Keith Harper

COUNSEL TO BOARD

Dawn Buoncristiani, Deputy Attorney General

DEPT OF TAXATION STAFF PRESENT:

Terry Rubald
Anita Moore

MEMBERS OF THE PUBLIC PRESENT:

Name, Representing

John M. Lowes, Clark County Assessor
Joe Monzon, 15-252
Mary Ann Weidner, Clark County Assessor
Michele Hanrahan, Clark County Assessor
Rodney Jean, 15-166, 267, 268
Doug Scott, Clark County Assessor
Leon F. Maj, Clark County Assessor
Rose Livingston, 15-179, 15-243
Mike Killion, Frazer, Ryan, Goldberg & Arnold
Jeff Payson, Clark County Assessor
Mathew Policastro, 15-232
Brian Kelly, Clark County Assessor
Bretta Ferrie, Ryan Law Firm, LLP
Wayne Tannenbaum

Action on June 2, 2015:

Agenda Item A: Opening Remarks by the Chairman; introduction of State Board members

The Chairman (Benjamin Johnson) made opening remarks and introduced Board Members Tony Wren, Dennis Meservy and Keith Harper, as well as Deputy Attorney General Dawn Buoncristiani. Ms. Terry Rubald identified her staff for the chairman.

Agenda Item B: Public Comment

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 D: For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll Group 3

15	240	Las Vegas Self Storage Inc	Commercial Property	Clark County Assessor
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Michael Killion appeared on behalf of Las Vegas Self Storage Inc. Leon Maj appeared on behalf of the Clark County Assessor's Office.

There were two votes with motions that failed. For the lack of a successful motion, the taxpayer was denied relief.

15	242	Atlantic Mini Storage of America	Commercial Property	Clark County Assessor
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Michael Killion appeared on behalf of Atlantic Mini Storage of America. Leon Maj appeared on behalf of the Clark County Assessor's Office.

Member Harper made the motion to lower the taxable value. Member Meservy seconded the motion. The vote was unanimously in favor of the motion.

2015-2016 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 140-07-802-006	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$627,263	\$627,263	\$219,542	\$219,542
Improvements	\$2,130,825	\$1,671,137	\$745,789	\$584,898
TOTAL	\$2,758,088	\$2,298,400	\$965,331	\$804,440

15 243 Valley View 4 LLC Commercial Property Clark County Assessor

Michael Killion appeared on behalf of Valley View 4 LLC. Rose Livingston and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

Member Harper made the motion to lower the taxable value. Member Meservy seconded the motion. The vote was unanimously in favor of the motion.

2015-2016 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 162-06-502-019	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$519,846	\$519,846	\$181,946	\$181,946
Improvements	\$2,660,980	\$2,398,530	\$931,343	\$839,486
TOTAL	\$3,180,826	\$2,918,376	\$1,113,289	\$1,021,432

15 244 EVAPS, LLC Commercial Property Clark County Assessor

Michael Killion appeared on behalf of EVAPS, LLC. Bob Costello and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

Member Harper made the motion to uphold the recommended taxable value. Member Meservy seconded the motion. The vote was unanimously in favor of the motion.

This case was called at the same time with a case from Section E, also EVAPS LLC

Agenda Item E: For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2014-15, Supplemental Unsecured Roll

15 245 EVAPS, LLC Commercial Property Clark County Assessor

Michael Killion appeared on behalf of EVAPS, LLC. Bob Costello appeared on behalf of the Clark County Assessor's Office.

Member Meservy made the motion to uphold the recommended taxable value. Member Harper seconded the motion. The vote was unanimously in favor of the motion.

15 239 PN II, Inc Commercial Property Clark County Assessor

Michael Killion appeared on behalf of PN II, Inc. Darrel Prawalsky and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

Member Harper made the motion to uphold the recommended taxable value. Member Wren seconded the motion. The vote was unanimously in favor of the motion.

Ms. Rubald asked to call the next case out of order:

Agenda Item G: For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll

15 172 Plaza Las Americas Holdings LLC Commercial Property Clark County Assessor

Wayne Tannenbaum and Chris Glidewell appeared on behalf of Plaza Las Americas Holdings, LLC. Michele Hanrahan and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office. Ms. Weidner presented a stipulation that was signed at the County Board which the County Board voted on and accepted.

Member Meservy made the motion that the board follow the legal Counsel's advice and not accept jurisdiction on this case. Member Wren seconded the motion. The vote was unanimously in favor of the motion.

Agenda Item F: For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll, Appeals of County Board decisions not to accept jurisdiction.

15 217 Core Revere, LLC Commercial Property Clark County Assessor

The wrong county case number was provided for the record. Ms. Rubald made the recommendation to continue the case.

Member Wren made the motion to continue the case until the next hearing date. Member Harper seconded the motion. The vote was unanimously in favor of the motion.

15 232 CSFB 2005-C6 City Center Commercial Property Clark County Assessor
West office Bldg LLC dba
Torchlight Loan Service LLC

Mathew Policastro appeared on behalf of CSFB 2005-C6 City Center West office Bldg LLC dba Torchlight Loan Service LLC. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

Member Wren made the motion that the County Board was justified in their decision not to accept jurisdiction. Member Harper seconded the motion. All of the board members voted in favor of the motion except Member Meservy who voted nay. The motion carried.

At this time Member Wren made the motion to incorporate all of the discussion and commentary, argument, hearsay, "should", "must" into the next cases, everything in Group F. Member Harper seconded the motion. The vote was unanimously in favor of the motion.

15 233 CSFB 2005-C6 City Center Commercial Property Clark County Assessor
West Office Bldg LLC dba
Torchlight Loan Service LLC

Mathew Policastro appeared on behalf of CSFB 2005-C6 City Center West Office Bldg LLC dba Torchlight Loan Service LLC. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

Member Wren made the motion that the board affirm the County Board's decision. Member Harper seconded the motion. The vote was unanimously in favor of the motion.

15 266 Creative Capital of Nevada, LLC Commercial Property Clark County Assessor

Rodney M. Jean appeared on behalf of Creative Capital of Nevada, LLC. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

Member Wren made the motion that the County Board should have accepted jurisdiction and to send the case back to the County Board to be heard with the instruction to accept jurisdiction. Member Meservy seconded the motion. All of the board members voted in favor of the motion except Member Harper who voted nay. The motion carried.

15 267 Creative Capital of Nevada, LLC Commercial Property Clark County Assessor

Rodney M. Jean appeared on behalf of Creative Capital of Nevada, LLC. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

Member Wren made the motion that the County Board should have accepted jurisdiction and to send the case back to the County Board to be heard with the instruction to accept jurisdiction. Member Meservy seconded the motion. All of the board members voted in favor of the motion except Member Harper who voted nay. The motion carried.

15 268 Ehrlich Investment Trust 1979 Commercial Property Clark County Assessor

Rodney M. Jean appeared on behalf of Ehrlich Investment Trust 1979. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

Member Wren made the motion that the board reverse and remand this case back to the County Board of Equalization. Member Meservy seconded the motion. All of the board members voted in favor of the motion except Member Harper who voted nay. The motion carried.

15	249	PC Sunset Palms LLC	Commercial Property	Clark County Assessor
15	251	Haven J. Barlow Trust, Haven J. Barlow, Trustee	Commercial Property	Clark County Assessor
15	254	Prologis Trust	Commercial Property	Clark County Assessor
15	256	Rainbow Business Center LLC	Commercial Property	Clark County Assessor
15	257	CXA-10 Corporation	Commercial Property	Clark County Assessor
15	258	Desert Inn Office Center, LLC	Commercial Property	Clark County Assessor
15	259	CXA-10 Corporation	Commercial Property	Clark County Assessor
15	260	CXA-10 Corporation	Commercial Property	Clark County Assessor
15	262	CMC Steel Fabricators Inc.	Commercial Property	Clark County Assessor
15	263	ART MTGE Borrowers Propco 2010-5	Commercial Property	Clark County Assessor

These cases were withdrawn.

15 252 Jackson-Shaw Paradise LV II LP Commercial Property Clark County Assessor

Joe Monzon of Marvin F. Poer and Company appeared on behalf of Jackson-Shaw Paradise LV II, LP. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

Member Wren made the motion to uphold the County Board's decision to not accept jurisdiction. Member Harper seconded the motion. The motion carried.

15 170 Pacifica Henderson Hotel LLC Commercial Property Clark County Assessor

Chris Glidewell and Wayne Tannenbaum appeared on behalf of Pacific Henderson Hotel LLC. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

Member Wren made the motion that the case should go back to the County Board and be heard and the County Board should accept jurisdiction. Member Meservy seconded the motion. All of the

board members voted in favor of the motion except Member Harper who voted nay. The motion carried.

15 171 CKWY Vegas LLC Commercial Property Clark County Assessor

Chris Glidewell and Wayne Tannenbaum appeared on behalf of CKWY Vegas LLC. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office.

Member Wren made the motion to uphold the County Board’s decision to not accept jurisdiction. Chairman Johnson seconded the motion. The Chairman and Member Wren voted in favor of the motion and Member Meservy and Member Harper voted nay. Because there was not a majority vote the taxpayer was denied relief.

15 175 Tropicana East Shopping Center Commercial Property Clark County Assessor
15 176 Tropicana East Shopping Center Commercial Property Clark County Assessor
15 177 Tropicana East Shopping Center Commercial Property Clark County Assessor

Chris Glidewell and Wayne Tannenbaum of Pivotal Tax Solutions appeared on behalf of Tropicana East Shopping Center. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office. A motion was approved to consolidate these three cases.

Member Wren made the motion to uphold the county Board’s decision not to accept jurisdiction. Chairman Johnson seconded the motion. The Chairman and Member Wren voted in favor of the motion and Member Meservy and Member Harper voted nay. Because there was not a majority vote the taxpayer was denied relief.

Agenda Item G: For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll

15 194 Parkway Center LLC Commercial Property Clark County Assessor
15 264 MDNJSC II, LP Commercial Property Clark County Assessor

These cases were withdrawn.

15 173 CARE Holdings LLC Commercial Property Clark County Assessor

Wayne Tannenbaum of Pivotal Tax Solutions appeared on behalf of CARE Holdings LLC and withdrew this case.

15 174 Bixby Land Company Commercial Property Clark County Assessor

Chris Glidewell and Wayne Tannenbaum of Pivotal Tax Solutions appeared on behalf of Bixby Land Company. John Lowes, Mary Ann Weidner and Brian Lemons appeared on behalf of the Clark County Assessor’s Office.

Member Harper made the motion to uphold the County Board’s recommended value. Member Meservy seconded the motion. The motion carried.

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

Ms. Rubald reported there would be a need to schedule some workshops on regulations and forms to go with AB452.

Also discussed was Ms. Martin’s replacement on the board.

AGENDA ITEM I: State Board of Equalization Comments

Member Meservy asked when the next meeting would be, Ms. Rubald said July 20 and 21. The meeting up north will be 24, 25, 26 of August.

AGENDA ITEM J: PUBLIC COMMENT

The chairman called for public comment. There was none.

AGENDA ITEM K: Adjournment

The proceedings were adjourned at 2:01 p.m.