

**Minutes of the Meeting  
STATE BOARD OF EQUALIZATION  
July 20, 2015  
8:00 a.m.**

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

**STATE BOARD MEMBERS PRESENT:**

Anthony Wren, Chairman  
Dennis Meservy  
Ben Johnson  
Keith Harper

**STATE BOARD MEMBERS ABSENT:**

None, one vacant position

**COUNSEL TO BOARD**

Dawn Buoncristiani

**DEPT OF TAXATION STAFF PRESENT:**

Terry Rubald  
Anita Moore

**MEMBERS OF THE PUBLIC PRESENT:**

**Name, Representing**

Burton Hilton, White Pine County Assessor  
Bruce Barton, SBE 15-230  
Leon Maj, Clark County Assessor  
David Denman, Clark County Assessor  
Jill Wood, Clark County Assessor, 15-140  
Carla Pipitone, Clark County Assessor, 15-230  
Jeffrey MacBurnie, 15-202  
Jeff Payson, Clark County Assessor  
Jim Jacobs, Clark County Assessor  
Mary Ann Weidner, Clark County Assessor  
Lisa Wilson, Clark County Assessor, 15-136  
Michael Lane, Clark County Assessor, 15-275  
Arla Prestwich, Lincoln County Assessor  
Mark Holt, Lincoln County Assessor  
Lisa Logsdon, Clark County Assessor, DA  
Brian Lemons, Clark County Assessor  
Karen Slaughter, Clark County Assessor, 15-138  
George Chachas, 15-145, 147, 159  
Anthony J. Celeste, NV Speedway, LLC, 15-138  
Doug Scott, Clark County Assessor  
Camille Montoya, Clark County Assessor, 15-238  
Samira Knight, JAMD, 15-275  
Ross Boundine, 15-276, 282  
Paul Bancroft, 15-299, 300, 301  
Brigit Dubois, Andrew Donner City Hall LLC, 15-140  
Guy McCollum, 15-149, 237, 238  
Josh McCollum, 15-149, 237, 238

***Action on July 20, 2015:***

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

The Chairman made opening remarks and introduced Board Members Dennis Meservy, Ben Johnson and Keith Harper, as well as Attorney General Dawn Buoncristiani. It was noted Ms. Martin has resigned from the State Board.. Mr. Wren noted there was a quorum to conduct business. Terry Rubald, Deputy Executive Director of the Department, introduced Anita Moore, the State Board coordinator.

***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 C: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll, Continued from Prior Hearings**

15      230      Bruce and Denise Barton Rev      Residential Property      Clark County Assessor  
Living Trust

Bruce Barton appeared on behalf of the Bruce and Denise Barton Revocable Living Trust. Carla Pipitone and Jeff Payson appeared on behalf of the Clark County Assessor's Office.

Ms. Rubald reported that this matter was originally heard on May 4, 2015 and was continued to enable the Taxpayer to research the valuation established by the Assessor using the Marshall and Swift Costing Service. At the May hearing, The Taxpayer submitted additional sale information as part of its brief. Mr. Meservy moved to admit the evidence into the record.

Member Johnson made the motion to uphold the County Board of Equalization's decision of value. Member Meservy seconded the motion. The motion carried.

15      138      Nevada Speedway LLC      Commercial Property      Clark County Assessor  
dba Las Vegas Motor Speedway

Anthony J. Celeste, of Kaempfer Crowell Renshaw Gronauer & Fiorentino appeared on behalf of Nevada Speedway. Brian Lemon, Karen Slaughter and Lisa Logsdon, Deputy District Attorney appeared on behalf of the Clark County Assessor's Office.

The matter was originally heard on June 1, 2015 and continued pending the expiration of the appeal period for litigation before the District Court.

Member Meservy made the motion that the board uphold the County Assessor's value. Member Harper seconded the motion. The motion carried.

The following cases were called at the same time:

**Agenda Item D: For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals for Tax Years 2011-12, 2012-13, 2013-14; Determination of Jurisdiction of State Board.**

15      202B      Jeffrey T. MacBurnie      Agricultural / Commercial Property      Lincoln County Assessor

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

15      202A      Jeffrey T. MacBurnie      Agricultural / Commercial Property      Lincoln County Assessor

Jeffrey T. MacBurnie appeared on behalf of himself. Mark Holt, Lincoln County Assessor, and Deputy Assessor Arla Prestwich appeared on behalf of the Lincoln County Assessor's Office.

Member Meservy made the motion that the board not accept jurisdiction on 15-202B. Member Johnson seconded the motion. Motion carried.

Regarding 15-202 A the taxpayer petition was granted by unanimous vote.

2015-2016 Secured Roll	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Parcel Number 005-241-06				
Land	\$84,520	\$17,167	\$29,582	\$6,008

Improvements	\$0	\$0	\$0	\$0
Personal Property	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$84,520</b>	<b>\$17,167</b>	<b>\$29,582</b>	<b>\$6,008</b>

2015-2016 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 005-241-08	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$128,009	\$134,146	\$44,803	\$46,951
Improvements	\$255,097	\$255,097	\$89,284	\$89,284
Personal Property	\$22,291	\$22,291	\$7,802	\$7,802
<b>TOTAL</b>	<b>\$405,397</b>	<b>\$411,534</b>	<b>\$141,889</b>	<b>\$144,037</b>

2015-2016 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 005-241-09	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$48,943	\$7,853	\$17,130	\$2,749
Improvements	\$0	\$0	\$0	\$0
Personal Property	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$48,943</b>	<b>\$7,853</b>	<b>\$17,130</b>	<b>\$2,749</b>

2015-2016 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 005-241-10	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$49,089	\$7,883	\$17,181	\$2,759
Improvements	\$0	\$0	\$0	\$0
Personal Property	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$49,089</b>	<b>\$7,883</b>	<b>\$17,181</b>	<b>\$2,759</b>

2015-2016 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 005-241-11	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$48,943	\$7,853	\$17,130	\$2,749
Improvements	\$0	\$0	\$0	\$0
Personal Property	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$48,943</b>	<b>\$7,853</b>	<b>\$17,130</b>	<b>\$2,749</b>

The following cases were called at the same time:

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

15 299 Level 3 Communications Telecommunications property Lincoln County Assessor

**Agenda Item G: For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals, 2013-2014 Unsecured Roll; Determination of Jurisdiction of State Board.**

15 300 Level 3 Communications Telecommunications Property Lincoln County Assessor

Paul Bancroft of Fennemore Craig P.C. appeared on behalf of Level 3 Communications. Mark Holt appeared on behalf of the Lincoln County Assessor's Office.

Member Johnson made the motion to continue both of these cases to a future date to see if the parties can come to an agreement. Member Harper seconded the motion. The motion carried.

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

15 301 Level 3 Communications Telecommunications Property Clark County Assessor

Paul Bancroft of Fennemore Craig P.C. appeared on behalf of Level 3 Communications. David Denman appeared on behalf of the Clark County Assessor's Office.

Member Harper made the motion to accept a stipulation. Member Meservy seconded the motion. The motion carried.

The following cases were called together:

**Agenda Item J: For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals for Prior Years, Appeals not Heard by County Board; Determination of Jurisdiction of State Board**

15	145B	James C. Chachas	Vacant Land	White Pine County Assessor
15	147B	James C. Chachas	Vacant Land	White Pine County Assessor
15	159B	George C. Chachas Trust	Vacant Land	White Pine County Assessor

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

15	145A	James C. Chachas	Vacant Land	White Pine County Assessor
15	147A	James C. Chachas	Vacant Land	White Pine County Assessor
15	159A	George C. Chachas Trust	Vacant Land	White Pine County Assessor

George Chachas appeared on behalf of James C. Chachas and also on behalf of George C. Chachas Trust. Burton Hilton appeared on behalf of the White Pine County Assessor's Office.

Member Meservy made the motion to not take jurisdiction of the 'B' cases. Member Harper seconded the motion. The motion carried.

The 'A' cases were consolidated with the agreement of both parties. Member Harper made a motion to reduce the taxable value in 15-145A, 15-147A and 15-159A. Member Meservy seconded the motion. The motion carried.

**15-145A**

2015-2016 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 001-035-08	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$5,043	\$2,501	\$1,765	\$875
Improvements	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$5,043</b>	<b>\$2,501</b>	<b>\$1,765</b>	<b>\$875</b>

15-147A

2015-2016 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 001-035-07	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$7,257	\$3,599	\$2,540	\$1,260
Improvements	\$803	\$803	\$281	\$281
<b>TOTAL</b>	<b>\$8,060</b>	<b>\$4,402</b>	<b>\$2,821</b>	<b>\$1,541</b>

15-159A

2015-2016 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 001-035-09	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$4,428	\$2,196	\$1,550	\$769
Improvements	\$2,569	\$2,569	\$899	\$899
<b>TOTAL</b>	<b>\$6,997</b>	<b>\$4,765</b>	<b>\$2,449</b>	<b>\$1,668</b>

15 140 Andrew Donner dba City Hall, LLC Commercial Property Clark County Assessor

Brigit DuBois appeared on behalf of Andrew Donner dba City Hall, LLC. Jill Wood, Brian Lemons, and Jeff Payson appeared on behalf of the Clark County Assessor's Office. Member Harper recused himself for this case.

Member Meservy made the motion to uphold the County Board of Equalization taxable value. Member Johnson seconded the motion. The motion carried.

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

15 238 Hacienda Care IV LP Commercial Property Clark County Assessor  
dba Preferred Care West II Inc

This case was withdrawn.

15 237 Hacienda Care XIV LP Commercial Property Clark County Assessor  
dba Pinnacle Health Facilities XXXI LP

Guy McCollum and Josh McCollum appeared on behalf of Hacienda Care XIV LP dba Pinnacle Health Facilities XXXI, LP. Leon Maj and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

Member Harper made a motion to recommend the taxable value of \$1,958,051. Member Meservy seconded the motion.

2015-2016 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 186-09-701-002	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$790,614	\$790,614	\$276,715	\$276,715
Improvements	\$1,548,457	\$1,167,437	\$541,960	\$408,603
<b>TOTAL</b>	<b>\$2,339,071</b>	<b>\$1,958,051</b>	<b>\$818,675</b>	<b>\$685,318</b>

**Agenda Item L: 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.**

15 149 BR Summerlin Property LLC dba Commercial Property Clark County Assessor  
Leasehold Resources Group LLC /  
B R Summerlin LLC

Guy McCollum and Josh McCollum appeared on behalf of Leasehold Resources Group, LLC. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

Member Johnson made a motion that the board reverse the County Board of Equalization decision not to take jurisdiction and that the board remand it back to the CBE to hear this case and to take jurisdiction. Member Meservy seconded the motion. The motion carried.

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

15 275 JAMD, LLC / TPC 2&6 LLC Commercial Property Clark County Assessor

Samira Knight appeared on behalf of JAMD, LLC. Michael Lane and Brian Lemons appeared on behalf of the Clark County Assessor's Office.

Member Harper made a motion to uphold the Clark County Board of Equalization in the supplemental value. Member Meservy seconded the motion. The motion carried.

**Agenda Item L: 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.**

The following cases were called together:

15 276 U.S. Foodservice Commercial Property Clark County Assessor  
15 277 U.S. Foodservice Commercial Property Clark County Assessor  
15 278 U.S. Foodservice Commercial Property Clark County Assessor

Ross Boundine appeared on behalf of U.S. Foodservice. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

Member Harper made a motion on all three cases to uphold the decision of the County Board to not take jurisdiction. Member Johnson seconded the motion. Member Meservy opposed. The motion carried.

15 279 Costco Wholesale Corp. dba Costco Commercial Property Clark County Assessor

Ross Boundine appeared on behalf of U.S. Foodservice. Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

Member Harper made a motion to uphold the County Board of Equalization to deny jurisdiction. Member Johnson seconded the motion. Member Meservy opposed. The motion carried.

The following cases were called together:

15 280 Con-Way Freight, Inc. Commercial Property Clark County Assessor  
15 281 Con-Way Transportation Services Commercial Property Clark County Assessor  
dba Con-Way Freight, Inc.  
15 282 Rollins Leasing c/o Penske Truck Commercial Property Clark County Assessor  
Leasing dba Penske

Ross Boundine appeared on behalf of Con-Way Freight, Inc. and Con-Way Transportation Services, Inc. aka Con-Way Freight, Inc. and Rollins Leasing c/o Penske Truck Leasing. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office.

Member Harper made a motion in cases 15-280, 15-281 and 15-282 to accept the Clark County Board of Equalization's decision to not take jurisdiction. Member Johnson seconded the motion. The motion carried.

**Agenda Item M: For Possible Action: Stipulated Agreements for Cases Appealed to the District Court**

Ms. Rubald stated for the record that everything in Section M stipulated agreements for cases appealed to the District Court have been continued to August.

**Agenda Item C: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll, Continued from Prior Hearings**

15 217 Core Revere, LLC Commercial Property Clark County Assessor

No one appeared on behalf of Core Revere, LLC. Jim Jacobs appeared on behalf of the Clark County Assessor's Office.

Member Harper made the motion to uphold the County Board of Equalization. Member Meservy seconded the motion. The motion carried.

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

15 283 G.V. Range LLC Personal Property Clark County Assessor

No one appeared on behalf of G.V. Range, LLC. Doug Scott appeared on behalf of the Clark County Assessor's Office.

Member Meservy made a motion to accept the stipulation which was presented. Member Harper seconded the motion. The motion carried.

15 287 Douglas P. Sanchez dba Infinity Dental Personal Property Clark County Assessor

No one appeared on behalf of Douglas P. Sanchez dba, LLC. Doug Scott appeared on behalf of the Clark County Assessor's Office.

Member Meservy made a motion to accept the stipulation which was presented. Member Harper seconded the motion. The motion carried.

15 289 Douglas P. Sanchez DMD Personal Property Clark County Assessor  
dba Douglas P. Sanchez DMD, P.C.

No one appeared on behalf of Douglas P. Sanchez DMD dba Douglas P. Sanchez DMD, P.C. Doug Scott appeared on behalf of the Clark County Assessor's Office.

Member Meservy made a motion to accept the stipulation which was presented. Member Harper seconded the motion. The motion carried.

15 298 Thomas C. Yee, M.D. Personal Property Clark County Assessor

No one appeared on behalf of Thomas C. Yee dba Las Vegas Rapid Detox Medical Clinic. Doug Scott and David Denman appeared on behalf of the Clark County Assessor's Office.

Member Johnson made a motion to accept the stipulation which was presented. The motion carried.

15 303 Posterhead Signs, LLC Personal Property Clark County Assessor

No one appeared on behalf of Posterhead Signs, LLC. Doug Scott appeared on behalf of the Clark County Assessor's Office.

Member Harper made a motion to accept the stipulation which was presented. Member Johnson seconded the motion. The motion carried.

15 304 Clearwater Paper Corporation Personal Property Clark County Assessor

No one appeared on behalf of Clearwater Paper Corporation. J. David Denman appeared on behalf of the Clark County Assessor's Office.

Member Johnson made a motion to accept the stipulation which was presented. Member Harper seconded the motion. The motion carried.

15 305 Danny M. Riddle and Vikki F. Riddle Personal Property Clark County Assessor  
Rev. Living Tr

No one appeared on behalf of Danny M. and Vikki F. Riddle. J. David Denman appeared on behalf of the Clark County Assessor's Office.

Member Johnson made a motion to accept the stipulation which was presented. Member Harper seconded the motion. The motion carried.

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

Ms. Rubald said the next meeting would be the 24<sup>th</sup>, 25 and 26<sup>th</sup> of August. There was no briefing from the board.

***Agenda Item O: State Board of Equalization Comments***

There were no comments from the board.

***Agenda Item Q: Adjournment***

The meeting was adjourned at 4:29 pm.