

STATE BOARD OF EQUALIZATION AGENDA

November 20, 2015
9:00 a.m.

Nevada Department of Transportation
1263 S Stewart Street
Third Floor Conference Room
Carson City, NV 89712

Video-Conference to Las Vegas:
Nevada Department of Transportation
123 East Washington Ave.
Training Room, Building B
Las Vegas, NV 89101

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. November 20, 2015 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.**

A. *Opening Remarks by the Chairman; introduction of State Board members*

B. *Public Comment (see Note 3)*

Action may be taken on the following agenda items:

November 20, 2015

C. For Possible Action: STIPULATED AGREEMENTS FOR CASES APPEALED TO THE DISTRICT COURTS AND REMANDED TO THE STATE BOARD FOR CONSIDERATION OF SETTLEMENT

SBE Case No. 11-416, with reference to First Judicial District Court, Department No. I, Case No. 11 OC 00416 1B (2011) and 15 OC 00150 1B (2015), Howard Hughes Company, LLC v State Board of Equalization, et al; and

SBE Case No. 12-491, with reference to First Judicial District Court, Department No. II, Case No. 12 OC 00418 1B (2012), Howard Hughes Company, LLC v. State Board of Equalization, et al.

<u>CASE NUMBER</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
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D. For Possible Action: DIRECT APPEAL OF PROPERTY ON THE 2015-16 SUPPLEMENTAL UNSECURED ROLL, 2015-16 UNSECURED ROLL, AND 2016-17 SECURED ROLL

16 307	Filer Mutual Telephone Company	Centrally Assessed Telecommunications	Department of Taxation
16 308	Department of Taxation	Centrally Assessed Airlines	Papillon Airways

E. For Possible Action: PETITIONS FOR RECONSIDERATION OF STATE BOARD DECISIONS AFFECTING THE TAX YEARS 2015-16 Secured Rolls pursuant to NAC 361.7475(1)

15 138	Nevada Speedway LLC dba Las Vegas Motor Speedway	Commercial Property	Clark County Assessor
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F. For Possible Action: Approval of State Board of Equalization Petition Forms and Agent Authorization Form updated pursuant to amendments to NRS 361.334 and NRS 361.362 (AB 452, 2015)

1. Form 5101SBE – Taxpayer Appeal from the Decision of County Board of Equalization
2. Form 5102SBE – Taxpayer Direct Appeal
3. Form 5103SBE – Assessor Appeal from the Decision of County Board of Equalization
4. Form 5104SBE – Direct Appeal by Assessor or Department
5. Form 5105SBE – Agent Authorization

G. For Possible Action: Approval of County Board of Equalization Petition Form and Agent Authorization Form pursuant to NAC 361.622

Clark County Board of Equalization and Clark County Assessor

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

- ♦ March 23, 2015
- ♦ May 4, 2015
- ♦ June 1, 2015
- ♦ June 2, 2015
- ♦ July 20, 2015
- ♦ August 24, 2015

I. State Board of Equalization Comments (see Note 3)

J. Public Comment (See Note 3)

K. 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 materials and files for items on this agenda may be made to: Terry Rubald, (775) 684-2160, Department of Taxation, 1550 College Parkway, Carson City, NV 89706

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 at www.tax.nv.gov and on the Department of Administration website at <https://notice.nv.gov/> .