

Minutes of Meeting
STATE BOARD OF EQUALIZATION
January 25, 2019
2:00 p.m.

This meeting was held at the Nevada Department of Taxation, Large Conference Room, 1550 College Parkway, Carson City, Nevada and Nevada Department of Taxation, Conference Room, 555 E Washington Avenue, Suite 1300 Las Vegas, Nevada.

STATE BOARD MEMBERS PRESENT:

Dennis Meservy, Chairman
Al Plank (Telephone)
Benjamin Johnson
Glenn Trowbridge
Robert Schiffmacher

MEMBERS OF THE PUBLIC PRESENT

Dallas Tripp, Clark County Assessor's Office
Jeff Payson, Clark County Assessor's Office
Lisa Logsdon, Clark County District Attorney's Office
Dave Kaplan, Agent, BLCO Trust
Doug Scott, Clark County Assessor's Office

COUNSEL TO BOARD

Michelle Briggs

DEPT. OF TAXATION STAFF PRESENT:

Jeffrey Mitchell, Deputy Director
Christina Griffith, Program Officer

Agenda Item A

The Chairman, Dennis Meservy, introduced himself and Board Members Al Plank, Ben Johnson, Glenn Trowbridge, and Robert Schiffmacher. Michelle Briggs was introduced as the Senior Deputy Attorney General to the Board. Chairman Meservy noted there was a quorum to conduct business.

Jeffrey Mitchell, Deputy Director of the Department of Taxation, introduced himself and Christina Griffith as the State Board Coordinator.

Agenda Item B

The Chair called for Public Comments. There was none.

Agenda Item 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.

Minutes Approved 3/25/19

Dallas Tripp, Jeff Payson and Deputy District Attorney Lisa Logsdon appeared on behalf of the Petitioner, Clark County Assessor's Office (Assessor).

Dave Kaplan appeared on behalf of the Respondent, BLCO Trust, Benedict Ow (Taxpayer).

The State Board decided by a unanimous vote to uphold the County Board valuation for the subject property of \$1,675,000, plus common element as of January 1, 2017.

Agenda Item D

For Possible Action: Review and Approval of Minutes

- ♦ July 30, 31, 2018
- ♦ August 14, 2018
- ♦ September 10, 2018

Member Trowbridge made a motion to approve the Minutes for July 30, 31, 2018, August 14, 2018, and September 10, 2018 as submitted; Member Johnson seconded the motion which passed unanimously.

Agenda Item E.

State Board of Equalization Comments

Chairman Meservy verified the next State Board of Equalization meeting to be held on the fourth Monday of March, 2019.

Agenda Item F.

Public Comment

The Chair called for Public Comments. There was none.

Adjournment

The meeting was adjourned at 2:20 p.m. on January 25, 2019