

Minutes of Meeting  
STATE BOARD OF EQUALIZATION  
March 25, 2019  
1:00 p.m.

This meeting was held at the, Nevada Department of Transportation, Third Floor Conference Room, 263 South Stewart Street, Carson City.

**STATE BOARD MEMBERS PRESENT:**

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

**MEMBERS OF THE PUBLIC PRESENT**

Trent Tholen, Douglas County Assessor  
Kevin Chisum, Mineral County Assessor  
Rigo Lopez, Washoe County Assessor's Office  
Cori Burke, Washoe County Assessor's Office  
Jeff Payson, Clark County Assessor's Office  
Sharon Rigby, Comstock Mining 19-103

**COUNSEL TO BOARD**

Michelle Briggs, Senior Deputy Attorney  
General

**DEPT. OF TAXATION STAFF PRESENT:**

Melanie Young, Executive Director, Nevada  
Dept. of Taxation  
Jeffrey Mitchell, Deputy Director, Nevada  
Dept. of Taxation  
Shannon Silva, Nevada Dept. of Taxation  
Sorin G. Popa, Nevada Dept. of Taxation  
Cheryl Erskin, Nevada Dept. of Taxation  
Christina Griffith, Nevada Dept. of Taxation  
Denesa Johnston, Nevada Dept. of Taxation  
Chali Spurlock, Nevada Dept. of Taxation  
Hector Sepulveda, Nevada Dept. of Taxation

**Agenda Item A**

The Chairman, Dennis Meservy, introduced himself and Board Members Al Plank, Benjamin 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, Christina Griffith and Denesa Johnston as the State Board Coordinators. Deputy Director Mitchell introduced Melanie Young, Executive Director, Department of Taxation.

Approved 7/1/19

### Agenda Item B

The Chair called for Public Comments. There were none. Mrs. Briggs then swore in the witnesses. The Chairman explained the procedures for appeals before the State Board.

### Agenda Item C

***For Possible Action: DIRECT APPEALS OF THE PROPERTY OF A MINE, TAX YEAR 2018-19 Unsecured Roll***

19	103	Comstock Mining	Mining Property	Department of Taxation
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Sharon Rigby attended by telephone on behalf of the Petitioner, Comstock Mining, Inc. Sorin Popa appeared on behalf of the Respondent, the Nevada Department of Taxation.

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the table values by the parties for the subject property, case number 19-103.

19	107	Riley Paige Oilfield Services, LLC	Mining Property	Department of Taxation
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No one appeared on behalf of the Petitioner, Riley Paige Oilfield Services LLC. Sorin Popa appeared on behalf of the Respondent, the Nevada Department of Taxation.

The Department settled the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the table values by the parties for the subject property, case number 19-107.

### Agenda Item D

***For Possible Action: DIRECT APPEALS PURSUANT TO NRS 361.403, TAX YEAR 2018-19 Unsecured Roll***

19	104	Department of Taxation	Utility	Sierra Pacific Power Co. dba Nevada Energy - VALX
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No one appeared on behalf of the Respondent, Sierra Pacific Power Co. dba Nevada Energy-VALX. Sorin Popa appeared on behalf of the Petitioner, the Nevada Department of Taxation.

The Department settled the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the table values by the parties for the subject property, case number 19-104.

19	105	Department of Taxation	Utility	Georgia Power Company
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No one appeared on behalf of the Respondent, Georgia Power Company. Sorin Popa appeared on behalf of the Petitioner, the Nevada Department of Taxation.

The Department settled the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the table values by the parties for the subject property, case number 19-105.

**Agenda Item E. Presentation by Department of Taxation Staff**

1. General Overview

a. Property Tax Timeline, Hearing Guidelines

Deputy Director Mitchell discussed the discovery, the appeal process, the valuation timeline, various different rolls and how they overlap.

b. 2017-2018 Statistical Analysis of the Roll

Deputy Director Mitchell explained the Statistical Analysis. He explained the population growth rate for the state, classifications for each type of assessed property and the tax cap factors.

d. 2019-2020 Agricultural Bulletin and 2019-20 Golf Tables

Deputy Director Mitchell explained the Agricultural Bulletin. He explained the values are set for the upcoming year by the Department. The Department takes those values and puts them through the set formula previously established by the Tax Commission to develop the Agricultural Bulletin. He added the values for the golf tables are set in the same manner.

e. 2019-2020 Rural Building Manual

Deputy Director Mitchell explained the contents of the Manual and that it is developed by the Department of Taxation and takes into consideration farm labor when developing various rural buildings. It is an assessment tool used to standardize and streamline improvement valuations for the rural properties.

f. 2019-2020 Personal Property Manual

Deputy Director Mitchell explained the updates to the Personal Property Manual, which is developed by the Department of Taxation.

g. 2019-2020 Improvement Factor

Deputy Director Mitchell explained the Improvement Factor is a study of factors of Marshall & Swift year over year for counties that don't reappraise or re-cost all of their improvements.

c. 2018-2019 Ratio Study

Shannon Silva, Supervisor of the Locally Assessed Section with the Department of Taxation explained the Ratio Study. Ms. Silva shared with the Board the Department of Taxation is currently working with Kevin Chisum, the newly elected Assessor of Mineral County. Ms. Silva introduced Kevin Chisum to the Board and asked him to speak regarding the issues being addressed in Mineral County. He spoke regarding several issues and the plans put in place by his office and the Department of Taxation to remedy these issues.

**Agenda Item F. For Possible Action: Review the tax rolls of the various counties; review of valuation methods used by county assessors; consideration of possible equalization action for 2018-19 unsecured tax roll and 2019-20 secured tax roll pursuant to NRS 361.395 and NAC 361.659.**

The Board Members discussed the format that the Tax Roll Reports were being submitted. After discussion by the Board Members, the Board would prefer this report be submitted in Excel format.

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

Mr. Mitchell discussed the case load and the amount of cases that can be heard in a day. He proposed available dates to the Board Members. After discussion with the Board Members, dates were decided.

**Agenda Item H. For Possible Action: Review and Approval of Minutes**

- ♦ January 25, 2019

Member Shiffmacher made a motion to approve the Minutes for January 29, 2019 as submitted; Member Trowbridge seconded the motion which passed unanimously.

**Agenda Item E 2. Training from the Senior Deputy Attorney General.**

Michele Briggs, Senior Deputy, Attorney General's Office gave a presentation training about ethics in government law. Also discussed was the status of current litigated appeals.

**Agenda Item I. State Board of Equalization Comments**

Deputy Director Mitchell was asked by the Board Members to draft a letter to Mineral County acknowledging the problems occurring in Mineral County and encourage the county to provide the financial resources necessary. A vote was taken by the Board Members and passed unanimously.

**Agenda Item J. Public Comment**

The Chair called for Public Comments. There was none.

**Agenda Item K. Adjournment**

Meeting adjourned at 3:10 pm.