Minutes of Meeting STATE BOARD OF EQUALIZATION June 17, 2020 10:00 a.m.

This meeting was via Teleconference originating through the Nevada Department of Taxation, Carson City.

STATE BOARD MEMBERS PRESENT: MEMBERS OF THE PUBLIC PRESENT: (Telephone) (Telephone)

Ben Johnson, Chairman Glenn Trowbridge Robert Schiffmacher

COUNSEL TO BOARD: (Telephone)

Michelle Briggs, Senior Deputy Attorney General

DEPT. OF TAXATION STAFF PRESENT: (Telephone)

Jeffrey Mitchell, Deputy Director, 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, Ben Johnson, introduced himself and Board Members, Glenn Trowbridge and Robert Schiffmacher. Michelle Briggs was introduced as the Senior Deputy Attorney General to the Board. Chairman Johnson noted there was a quorum to conduct business.

Jeffrey Mitchell, Deputy Director of the Department of Taxation, introduced himself, Christina Griffith, Denesa Johnston, Chali Spurlock and Hector Sepulveda.

Agenda Item B

The Chairman 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.

Doug Scott, Clark County Assessor's Office, 19-132, 20-146 Lisa Logsdon, Clark County District Attorney, 19-132, 20-146 Paul Bancroft, McDonald Carano LLP, 19-132, 20-146

Agenda Item C

A. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION and CONSIDERATION OF STIPULATION PURSUANT TO NRS 361.400; NAC 361.7475, TAX YEAR 2019-20 Unsecured Roll and 2018-19 Unsecured Roll

19	132	SLS Las Vegas, Las Vegas Resort Holding LLC, LV-	Personal	Clark County
		PCPS LLC, LV-AM LLC, ET AL		Assessor
20	146	Las Vegas Resort Holdings LLC	Commercial	Clark County
				Assessor

Paul Bancroft appeared on behalf of the Petitioner, SLS Las Vegas, Las Vegas Resort Holding LLC, LV-PCPS LLC, LV-AM LLC, ET AL and Las Vegas Resort Holding LLC.

Doug Scott and Lisa Logsdon (Clark County District Attorney) appeared on behalf of the Respondent, Clark County Assessor's Office.

The Department proposed to settle the matters and presented stipulated agreements 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 properties, case numbers 19-132 and 20-146.

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

March 23, 2020

Member Trowbridge made a motion to approve the Minutes for March 23, 2020 as submitted; Member Schiffmacher seconded the motion which passed unanimously.

Agenda Item E. State Board of Equalization Comments

The Board Members reviewed the tentative dates for the upcoming meetings.

The Board Members discussed the current vacancies. Deputy Director Mitchell shared that the Department has not received notice from the Governor's office of appointments.

Agenda Item F. Public Comment

The Chairman called for Public Comments. There was none.

Agenda Item G. Adjournment

Meeting adjourned at 9:23 a.m.