

**STATE BOARD OF EQUALIZATION AGENDA**  
**August 24 - 25, 2020**  
**9:00 a.m.**

**This meeting will be held via zoom. The public may view the meeting at the time noticed herein by the live stream located at <https://www.youtube.com/channel/UCwZMw0CLJAjXH1XFjYde18Q/feed>. Please call the Department at (775) 684-2160 for the call-in number if you would like to give public comment.**

*\*There is no public location for this meeting based on the Governor's Declaration of Emergency Directive 6 (extended by Directive 29) which suspends NRS 241.023 (1)(b).*

**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. August 24 - 25, 2020 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.

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*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:

**C. For Possible Action: DISCUSSION OF JUDICIAL COURT DECISION**

**State of Nevada ex rel. State Board of Equalization, et. al. v. Village League to Save Incline Assets, Inc., et. al., (Supreme Court Case No.: 80092), regarding Consideration of Settlement Agreement and Dismissal of Appeal as Approved by the Washoe County Board of County Commissioners on August 4, 2020.**

**D. For Possible Action: Review of tax rolls of the various counties; review of valuation methods used by county assessors; consideration of possible equalization action for 2019-20 unsecured tax roll and 2020-21 secured tax roll pursuant to NRS 361.395 and NAC 361.659.**

**E. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2020-21 Secured Roll, 2019-20 Unsecured Roll**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
20 132	SWD-Quarry Deco LLC	Commercial	Washoe County Assessor

**F. For Possible Action: DIRECT APPEALS OF PERSONAL PROPERTY PLACED ON UNSECURED ROLL AFTER DECEMBER 15, PURSUANT TO NRS 361.360(3), TAX YEAR 2019-20 Unsecured Roll**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
20 169	US Bank National Association (Shadow Ln)	Personal Property	Clark County Assessor
20 170	US Bank National Association (N Town Center)	Personal Property	Clark County Assessor
20 171	US Bank National Association (W Galleria)	Personal Property	Clark County Assessor
20 172	US Bank National Association (E Flamingo)	Personal Property	Clark County Assessor
20 173	US Bank National Association (S Rainbow)	Personal Property	Clark County Assessor
20 174	US Bank National Association (N Durango)	Personal Property	Clark County Assessor
20 152	Cornerstone Financial Enterprises LLC	Personal Property	Clark County Assessor
20 153	Cornerstone Financial Enterprises LLC	Personal Property	Clark County Assessor
20 154	Cornerstone Financial Enterprises LLC	Personal Property	Clark County Assessor
20 155	Cornerstone Financial Enterprises LLC	Personal Property	Clark County Assessor

**G. For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Jurisdiction not accepted at the County Board of Equalization for Tax Years 2020-21 Secured Roll, 2019-20 Supplemental Roll, 2018-19 Supplemental Roll, 2017-18 Supplemental Roll; Determination of Jurisdiction of State Board. See Note (1)**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
20 140	Vegas Homes LLC	Vacant Land	Clark County Assessor
20 141	Vegas Homes LLC	Vacant Land	Clark County Assessor
20 142	Vegas Homes LLC	Vacant Land	Clark County Assessor
20 143	Vegas Homes LLC	Vacant Land	Clark County Assessor
20 144	Legacy Traditional Schools - Nevada Inc.	Charter School	Clark County Assessor
20 150	Legacy Traditional Schools - Nevada Inc.	Charter School	Clark County Assessor

**H. For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Appeal of 2020-21 Secured Roll; Not Heard by County Board, Untimely Filed Appeal; Determination of Jurisdiction of State Board pursuant to NRS 361.155(6)**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
20 168	Sunset and Whitney LLC	Commercial	Clark County Assessor

**I. For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' DIRECT APPEAL OF PROPERTY ON THE 2020-21 SECURED ROLL, PURSUANT TO NRS 361.360(3), Untimely Filed Appeal; Determination of Jurisdiction of State Board. See Note (1)**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
20 156	Cactus Valley Retirement Community LLC	Multi-Family Residential	Clark County Assessor
20 157	Red Rock Pointe Retirement Community LLC	Multi-Family Residential	Clark County Assessor
20 165	Richard T Pendowski	Residential	Clark County Assessor

**J. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2020-21 Secured Roll, 2019-20 Unsecured Roll**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
20 113	Mosaic Hollywood 247, LLC	Vacant Land	Clark County Assessor
20 114	Mosaic Hollywood 247, LLC	Vacant Land	Clark County Assessor
20 115	Carl Frecker	Residential	Clark County Assessor
20 119	Dimitre Assenov/Roza Assenova Rev. Liv. Trust	Multi-Family Residential	Clark County Assessor
20 131	Wang Tingrong & Wei	Residential	Clark County Assessor
20 138	Southern Hills Hosp Medical Center LLC	Commercial	Clark County Assessor
20 139	Sunrise Hospital & Medical Center	Commercial	Clark County Assessor
20 148	Sunrise Mountainview Hospital	Commercial	Clark County Assessor
20 147	Executive Park LLC	Commercial	Clark County Assessor

**K. For Possible Action: Review and Approval of Minutes:**

- ♦ July 16, 2020

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

M. Public Comment (See Note 3)

**N. 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.

Public documents, 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 public documents, materials and files for items on this agenda may be made to:

Christina Griffith, (775) 684-2160, Department of Taxation, 1550 College Parkway, Carson City, NV 89706.

**Notice agendas were posted at the following locations:**

On the Internet through the Department of Taxation website at [www.tax.nv.gov](http://www.tax.nv.gov) and on the Department of Administration website at <https://notice.nv.gov/>.