

REVISED STATE BOARD OF EQUALIZATION AGENDA
May 19, 20, 2014
8:00 a.m.

State Legislative Building, Room 3138
401 So Carson St, Carson City, Nevada

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. March 24, 2014 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:

May 19, 2014

<u>CASE NUMBER</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
C. For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Appeal of County Board decision not to accept jurisdiction; Determination of Jurisdiction of State Board. See Note (1)			
14 137	Ryan Ross	Residential Property	Washoe County Assessor
D. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2014-15, Secured Roll			
14 149	Schulz Partners, LLC	Residential Property	Douglas County Assessor
14 133	Frederick & Florence Fehrmann	Residential Property	Elko County Assessor
E. For Possible Action: ROLL CHANGE REQUEST PURSUANT TO NRS 361.769(3)(b) for TAX YEARS 2011-2012, 2012-2013, AND 2013-2014			
14 183	Elko County Assessor	Residential Property	Joseph Rick, Jr.
F. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2014-15, Secured Roll			
14 181	Sherwin Williams Acceptance Corp	Industrial Property	Lyon County Assessor
14 185	Dale, Shirley, Bret Beach	Residential Property	Storey County Assessor
14 184	Leslie D. Cater	Residential Property	Storey County Assessor
14 143	Stormo Investments, LLC	Vacant Land	Storey County Assessor
14 144	Stormo Investments, LLC	Vacant Land	Storey County Assessor
14 145	Stormo Investments, LLC	Vacant Land	Storey County Assessor
14 146	Stormo Properties, LLC	Vacant Land	Storey County Assessor
14 186	Mars Petcare US, Inc.	Industrial Property	Storey County Assessor
14 140	Bradley Benjamin et al dba Four Seasons RV Park	Vacant Land	Washoe County Assessor
14 141	Scott Spittler	Vacant Land	Washoe County Assessor
14 121	Leonard and Olga Thomas	Mobile Home	Washoe County Assessor
14 120	James A. & Jane E. Dykstra	Residential Property	Washoe County Assessor
14 134	Patricia H. & Stephen L. Bersch Living Trust	Residential Property	Washoe County Assessor
14 136	Menyharth Family Trust	Residential Property	Washoe County Assessor
14 138	Dimo D. and Dora Ditchhev	Residential Property	Washoe County Assessor
14 240	Dave G. Lowden	Residential Property	Washoe County Assessor
14 254	Dr. Laurence E. LaForge	Residential Property	Washoe County Assessor
14 139	Nevada Land, LLC	Commercial Property	Washoe County Assessor
14 246	Raley's Family of Stores / McQueen Crossings SC, LP	Commercial Property	Washoe County Assessor
14 253	Raley's Family of Stores / McQueen Crossings, SC, LP	Commercial Property	Washoe County Assessor
14 247	Raley's Family of Stores / Donahue Schriber Realty Group	Commercial Property	Washoe County Assessor
14 248	Raley's Family of Stores / Donahue Schriber	Commercial Property	Washoe County Assessor

14	249	Realty Group Raley's Family of Stores / Bergmann, Roger A. Trust	Commercial Property	Washoe County Assessor
14	250	Raley's Family of Stores / Bertrand Living Trust, ELD	Commercial Property	Washoe County Assessor
14	251	Raley's Family of Stores / Sparks Mercantile LP	Commercial Property	Washoe County Assessor
14	252	Raley's Family of Stores / Galena Junction, LLC	Commercial Property	Washoe County Assessor

May 20, 2014

G. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2014-15, Secured Roll

14	135	Maria Voltl	Commercial Property	Washoe County Assessor
14	142	RC Willey Home Furnishings	Commercial Property	Washoe County Assessor
14	182	Stonefield Industrial, LLC	Commercial Property	Washoe County Assessor

H. For Possible Action: DIRECT APPEALS PURSUANT TO NRS 361.403, TAX YEAR 2014-15 Secured Roll

14	107	UNEV/Holly Energy Ptn, LP	Gas & Pipeline	Dept of Taxation
----	-----	---------------------------	----------------	------------------

**I. Briefing to and from the Board and the Secretary and Staff
For Possible Action: Proposed Hearing Schedules and Docket Management**

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

K. Public Comment (See Note 3)

L. 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.

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