

Minutes of the Meeting
STATE BOARD OF EQUALIZATION
July 18-20, 2016
8:30 a.m.

The meeting was held at the Grant Sawyer Building, 555 East Washington Avenue, Suite 4412, Las Vegas, Nevada.

The Regulatory portion of this hearing on July 18th was video-conferenced to the Legislative Council Building, 401 South Carson Street, Carson City, Nevada

STATE BOARD MEMBERS PRESENT:

Dennis Meservy, Chairman
Ben Johnson
Keith Harper
Al Plank
Robert Schiffmacher

COUNSEL TO BOARD

Dawn Buoncristiani, Deputy Attorney General

DEPT OF TAXATION STAFF PRESENT:

Terry Rubald, Deputy Executive Director
Anita Moore, State Board Coordinator

Carson City:
Christina Griffith, Program Officer
Chali Spurlock, Administrative Assistant

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
July 18	
Karen Slaughter, Clark County Assessor, 16-101, 192	
Leon Maj, Clark County Assessor, 16-103, 16-149	
Sheree Stringer, Nye County Assessor, 16-138	
Brenda Baker, Nye County Assessor, 16-138	
Julianne Dudenski, Nye County Assessor, 16-138	
Jeff Bonesteel, Clark County Assessor, 16-127	
Melodie Garfield, Clark County Assessor, 16-142	
Janet Hart, 16-117	
Isidoro Alcazar, 16-101	
David King, Clark County Assessor, 16-116, 176, 234	
Jacelyn Yamashita, Clark County Assessor, 16-119	
Doug Scott, Clark County Assessor	
Mary Ann Weidner, Clark County Assessor	
Fred Alaaee, 16-138, 16-178	
Max Couvillier, 16-129	
David Denman, Clark County Assessor	
Tony Bond	
Dallas Tripp, Clark County Assessor, 16-121	
Sheryl Gipson, Clark County Assessor, 16-143	
William A. Walter, 16-168	
Stephanie Jones, Clark County Assessor, 16-271	
Lisa Logsdon, Clark County Assessor, 16-129	
Tina Poff, Clark County Assessor, 16-129	
Edna White, 16-269	
Maria Raquel Casas, 16-135	
Roger Behringer 16-145	
Shelli Patty, 16-128	
Sharon Stingley, 16-125	
Jeffrey Payson, Clark County Assessor	
Aimee Cannon, 16-134	
Angela Menzel, Clark County Assessor	
Wade Guindy, 16-234	
Eric Tran, 16-143, 16-142	
Guy McCollum, 15-149, 16-103	
Richard Jost, 16-242	
Mary Bacon, 16-242	

John & Patricia Wells, 16-170
Melanie Hill, 16-148, 157, 169
Charles Mowat, 16-158
James Beuparlant, 16-121
Victor Valenzuela, 16-119
David & Gail Smith, 16-165
Jim Susa, 16-319

July 18 Carson City Attendance:

Todd Lowe, R097-15
Lura Duvall, 16-299
Suellen Fulstone, R097-15
Cori Burke, Washoe County Assessor
Rigo Lopez, Washoe County Assessor
Michael Clark, Washoe County Assessor

July 19

Wade Guindy, 16-234
Earlene Beared, Clark County Assessor, 16-175
David King, Clark County Assessor, 16-116, 176, 234
Mary Ann Weidner, Clark County Assessor
Sharon Stingley, 16-125
Melodie Garfield, Clark County Assessor, 16-142
Sheryl Gipson, Clark County Assessor, 16-143
Jim Susa, Clark County Assessor, 16-319
Doug Scott, Clark County Assessor
Isidoro Alcazar, 16-101
Karen Slaughter, Clark County Assessor. 16-101, 192
Charles Dante, 16-176
Briana Johnson, Clark County Assessor
Eric Tran, 16-142, 143
Dallas Tripp, Clark County Assessor
Aimee Cannon, 16-134
Janet Hart, 16-117
James Bearparlant, 16-121
Charles Mowat, 16-158
Wayne Holmes, 16-151
Shelli Patty, 16-128
Raymond & Josephine Astorga, 16-192
Gail Smith, 16-165
Melanie Hill, 16-148., 157, 169

July 20

Karen Slaughter, Clark County Assessor, 16-192
Charles Dante, 16-176
Doug Scott, Clark County Assessor
Briana Johnson, Clark County Assessor
Earlene Beard, Clark County Assessor, 16-175
Jim Jacobs, Clark County Assessor
David King, Clark County Assessor, 16-116, 176, 234
Wade Guindy
Gail Smith, 16-165

Charles Mowat, 16-158
Aimee Cannon, 16-134
Melanie Hill
William A. Walter, 16-168

July 18, 2016

Agenda Item A:

The Chairman introduced himself and Board Members Ben Johnson, Keith Harper, Al Plank, Robert Schiffmacher and counsel for the board Deputy Attorney General Dawn Buoncristiani. Chairman Meservy noted there was a quorum to conduct business. Terry Rubald, Deputy Executive Director of the Department of Taxation, introduced herself and Anita Moore, the State Board Coordinator.

Agenda Item B:

The Chairman called for Public Comment. There was none.

Agenda Item C:

For Possible Action: Adoption of Permanent Regulations

LCB File No. R097-15, Property Tax Appeal Petitions and Agent Authorizations

LCB File No. 097-15 was proposed to generally clarify and improve the procedures for appealing before the State Board of Equalization, including the information collected on appeal forms and agent authorization forms, what a written authorization entails, and definitions for the participants in an appeal. These regulations take into consideration the changes made to NRS 361.334 regarding ownership of property and NRS 361.362 regarding the written authorization that authorizes a person to file an appeal on behalf of an owner. NAC 361.721 regarding duplication of exhibits is also proposed for amendment.

Terry Rubald, Deputy Executive Director for the Department of Taxation, introduced the regulation. She said the purpose for the revisions proposed in this regulation are to update existing provisions relating to the practice and procedure in consistent cases before the State Board and relating to the process of appointing authorized agents to appear on behalf of the property owner. The proposed regulation is intended to make State Board administrative processes related to petitions for appeal and agent authorizations consistent with Assembly Bill 452 now codified in NRS 361.334 and 361.362.

Ms. Rubald continued by saying that two workshops were held to obtain ideas and feedback from the public. There was also a 30 day comment period in May when they thought they were going to schedule adoption in May, and now, the 30- day comment period immediately prior to this hearing. Ten people attended the first workshop and eight people attended the second workshop. Five written comments were received. There were also comments submitted after the comment period had closed. All of these comments were included in the adoption packet provided for the hearing.

Discussing AB 452, amendment NRS 361.334, Ms. Rubald stated the bill provided a definition of 'owner' in terms of who can appeal a property tax. Prior to the bill, there was no set definition and the term 'owner' was commonly thought to mean the person holding legal title to the parcel. Now it includes a person who controls the taxable property and also a person who possesses in its entirety, the taxable property. Before, a tenant in possession of the parcel needed to show something that provided him or her with a right to appeal, such as a lease agreement. With the expansion of the definition of 'owner' such proof is no longer required.

Consistent with the change in expansion of the meaning of 'owner' AB 452 also amended NRS 361.362. The written agent authorization form must be signed by the owner as that term is now broadly defined, or someone employed by the owner acting within the scope of their employment.

Ms. Rubald then turned the board's attention to the specific regulations. Section 2 contains three examples of the types of owners that may initiate an appeal. In 2014 and 2015 there were dozens of appeals regarding whether the agent was authorized by the owner, appeals in which the County Board did not take jurisdiction for the reason that the relationship between the signatory of the letter and the owner of the property could not be verified as tied together.

The purpose of Section 3 is to treat all taxpayers appearing before the State Board in an equitable manner. Many appeals are heard which are direct appeals, not appeals of the decision of a County Board. Persons filing direct appeals should be afforded the same opportunities and procedures as those who file appeals of County Board decisions, and that is what it is intended to do.

In Section 4, a County or State Board may need some type of documentation supporting the ability of the petitioner to file an appeal. The purpose of the section is to provide examples of the types of information that would be helpful in fulfilling that request.

Section 5 subparagraph 1 provides for a presumption of what the written authorization will include, including not only the authority to file an appeal, but also to make an appearance before a County or State Board, to receive all notices and decision letters, to represent the petitioner in all related hearings, and matters, including stipulations and withdrawals. If a petitioner did not want to have the authorized agent to have all of those presumed powers, he or she would have to specify what limitations there are to the authorization.

The purpose of Section 5, subparagraph 2 is to prevent blanket authorizations. It has to be specific to the property, the fiscal year, and the assessment roll.

The purpose of Section 6, subparagraph 1(a) is to clarify that a person employed by the owner or affiliate of the owner may sign an appeal or a written agent authorization the same as if the owner had done those things. The purpose of subparagraph 1(b) is to distinguish between the person employed and the authorized agent. The employee authorizing the appeal cannot also be the authorized agent.

Section 6, subparagraph 2 states a person employed may also appeal the denial of a claim of exemption in addition to valuation appeals.

Under Section 7, sometimes the State Board receives hundreds of pages of evidence from the petitioner or the assessor which are already contained in the record of the County Board hearing. This is an attempt to control the needless duplication and expense of reproduction of the record.

Section 8, subparagraph 3 requires petitions submitted to the county boards to have substantially the same information as what the State Board requires on its forms, except for the date of the county board hearing and the case number, which could not be known at the time of the appeal, as well as the authority of the State Board.

Section 9.1 is a definition of 'affiliate' and it is necessary to understand the reference in NRS 361.362 in which an agent authorization may be signed by an affiliate of the owner acting within the scope of his or her employment. Subparagraph 2(b), the definition of 'authorized agent' distinguishes between the agent and the person employed by the owner affiliate. The person employed by the owner or affiliate may authorize the agent but is not the agent. If an agent were not authorized, the person employed by the owner stands in the shoes of the owner and carries the appeal as if her were the owner. Subparagraph 4 now includes a reference to 'sole proprietorship' as a type of business entity. Subparagraph 9 in Section 9 is a reference to Senate Bill 78 and that is the type of appeal of mining properties which are now direct appeals to the State Board. Subparagraph 12 has a definition for 'owner' and has the same meaning as in NRS 361.334. In Section 9, subparagraph 14, 'property' has the same meaning as provided in 361.334.

Section 10 begins the list of items to be included in the appeal form: name and contact information, email address and alternate phone numbers if available for example. Subsection 2, subparagraph (e) asks what type of business entity is appealing, the state where incorporated or otherwise formed and whether it's a nonprofit organization. Subparagraph 2(h) asks if the appeal is for multiple parcels. Subparagraph 2(i) asks for the primary use of the property i.e. commercial, industrial. Subsection (j) asks for the fiscal year and type of assessment roll that the property is on. Subsection (k) asks for the taxable value and assessed value of the property being appealed. Subsection (l) asks what type of appeal this is, whether it is an appeal about over-valuation, a denial of exemption and so forth. Subsection (m) asks for a brief description of the issues and contention in the appeal. Subsection (n) asks for the County Board name and

the case number so the department can ask the clerk of the county to provide them with the correct case file. Subsection 3(a)(1) through (8) asks for clarification of the relationship between the petitioner and the owner. Subsection 3(b) requires the statement that expressly authorizes an agent to act on behalf of the owner in all matters pertaining to the appeal and requires contact information for the agent and a signature of the agent acknowledging that he or she accepts the appointment as agent. Subsection 3(c) requires a verification, signed under penalty of perjury, that the information contained in the petition is true, correct and complete to the best of their knowledge, that the signatory is authorized to make the appointment of an authorized agent and the signatory is the owner of the property, a person employed by the owner or affiliate, or the authorized agent. In subparagraph 4, if the appeal is filed by the county assessor, the Assessor must supply the information that is in subsection 4 including the name and contact information for the respondent. The verification is also a little different because there is no need to verify the ability to have an authorized agent.

Section 11 does the same thing as Section 10 but it is for direct appeals.

Section 12 relates to the agent authorization form. Some of the information is also seen on the agent authorization form. Sometimes the authorized agent appeals and fills out the petition form without the signature of the owner or the employee or the affiliate; because of that, they separately file the agent authorization form. In that case an idea of what type of business entity is filing, is still needed. In subparagraph 2(c) they still need to know whether the agent is authorized to represent the owner in all matters relating to the appeal, including withdrawal. Subparagraph 2(d) asks contact information of the petitioner in case information has to be confirmed or shared.

The remaining subsections ask for the petitioner's relationship to the owner, the physical address of the property, the parcel number, the contact information for the authorized agent, whether the appeal involves multiple parcels and the verification statement.

Section 13 clarifies that the appearance by a person employed by the party or an affiliate of the party is deemed to be the appearance of the party. The appearance of any one owner or person employed by the owner or the affiliate is deemed the appearance of the party.

Section 14 is amended so that each document of an exhibit does not need to be signed individually by the submitter.

The Chairman asked if the general public would like to make any comments.

First to come forward was Doug Scott, Assistant Director of Clark County Assessor's Office. Mr. Scott said they support the regulation and hoped it would be adopted. He addressed comments which were brought forward by Suellen Fulstone in her letter regarding the definition of 'owner' and 'person employed'. He said both of those definitions state to include – 'without limitation'. He felt the language is in there just to cite examples. If a person employed is not an officer they would still deem a person employed and would accept the appeal. Mr. Scott's office believes having a definition of 'person employed' is simply to make a distinction from an authorized agent; they see those two terms as being mutually exclusive. One cannot be the other. An attorney acting as an authorized agent to an owner is subject to all of the same rules pertaining to authorized agents. Attorneys should not be exempt from those rules. These are the interpretations of the Clark County Assessor's office. Mr. Scott stated that the County had great success with the last County Board of Equalization under AB452. Of 2500 appeals that were filed, only 5 were notices of appearance and the majority of those were untimely appeals. Again, he mentioned that they hoped the regulation would be adopted.

Mary Ann Weidner of the Clark County Assessor's office came forward and agreed with Mr. Scott's comments. She said they believe the procedures that are in place now and the regulations that they have will just further enforce what they were able to already implement in the last appeal season.

The Chairman asked for further comments.

At the Carson City location, Suellen Fulstone came forward. Ms. Fulstone is an attorney, a property owner and taxpayer in Washoe County. She stated she had provided a letter with comments and she appreciated the board's consideration.

Ms. Fulstone addressed Section 1, the definition of 'owner'. She felt this part of the regulation needed to be fine tuned. She said the way Section 1 is written is that the board 'interprets'. It does not say 'may exercise it's judgment to interpret'. It simply says 'interprets' the term 'owner' to include a partner of a general or limited partnership that owns a property. There are many limited partners who don't have 'title, control, possession'. She said this regulation would require the board to say that person is an owner and can file an appeal. Ms. Fulstone said not every member of a limited liability company has title, possession and control. Some are not economic members of limited liabilities companies. If you have a revocable trust, Trustor has control. Trustor would be an owner as the statute defines it. Ms. Fulstone said if you have an irrevocable trust, a business trust, Trustor isn't an owner. Throughout this regulation, this needs to be fine tuned.

Ms. Fulstone continued to say 'business entity' is defined in a closed definition to include four different things. A sole proprietorship, a corporation, a limited partnership or a limited liability company... this is a closed definition and it does not say without limitation. It simply says 'business entity is'. It should include a limited liability partnership, a general partnership, a business trust. There are different forms of an association. The same thing with 'person employed'. The legislature did a very narrow thing. It said an owner may designate an employee within the scope of his employment. It doesn't say anything about that person employed filing the tax appeal. The regulation redefines 'person employed' far outside what the statute says or intended to say. Ms. Fulstone continued by saying there are problems between this regulation and the statute that need to be clarified, worked on, refined; and she would request that the board not approve it today but send it back for the fine tuning it takes to make this workable for all the parties concerned.

Chairman Meservy asked Ms. Fulstone what alternatives she was suggesting. Ms. Fulstone said there are other issues, but this particular issue concerning the owner simply by allowing the Board to have the judgment to determine whether the statute is satisfied by the person claiming to be the owner. She said the form could say 'may interpret to include'. It could say 'may in its judgment determine' that so-and-so is an owner or that these are examples of some of the persons who may be determined to be owners. However there are different ways to phrase it. Simply make it discretionary and in a matter of the Board's judgment and permissive, not absolute. The same thing with the 'business entity' definition. It needs simply to say 'without limitation' or it needs to have a laundry list of all possible business entities. She felt it was better to say 'includes without limitation' all the common ones, but leaves room for inventive lawyers to come up with new ones, new ways of owning property, new ways of creating business entities, that happen all the time.

The Chairman asked for further comments.

At the Carson City location, Mr. Todd Lowe came forward. Mr. Lowe said he was appearing not only on behalf of himself but also all of Nevada property taxpayers to request this regulation and the supporting forms not be approved but sent back for some revision and some refinement. He felt the primary issue is the regulation complicates the appeal process and diminishes the prospect that any normal taxpayer be successful petitioning the property assessment before the Boards of Equalization. Mr. Lowe said he believes the regulations have led to the creation of a form that will confuse and confound taxpayers. He said the new form is two pages and demands information he believes is not normally known or sometimes even applicable to taxpayers, including citations to statutes and determinations of assessment. Mr. Lowe thinks the proposed regulation in this sense misses the legislature's intent. He said what is now demanded constitutes a form of over regulation and bureaucratic excess that could be crippling to the taxpayers. When asked by the Chairman if they attended the workshops, Mr. Lowe said that for some reason Ms. Fulstone and Mr. Lowe did not get notice of the workshops and did not know they were happening. He said in this instance they were unfortunately unaware of the workshops and would have attended. He apologized for the late input.

Chairman Meservy asked Ms. Rubald for comments. Ms. Rubald said that, as Ms. Fulstone recommended, it would be a simple fix to say 'For purposes of NRS361.362, the State Board may interpret the term.' And then have 'owner' under Sub 1 and then 'personal employee' under Sub 2. This gives the Board the discretion to decide whether they want to see a trustor of a trust actually have the ownership, possession and control. Ms. Rubald said she agreed with that recommendation. As per the form, the following people can authorize an agent: the owner, the person employed by the owner, the affiliate of the owner or an attorney in this case.

It was mentioned again that the new form worked well for Clark County for this Board. Nobody was turned away and there were very few appeals based on procedure this year. Ms. Rubald summarized what the differences are on the forms. Yes, they are asking what the relationship of the petitioner is to the taxpayer, to the owner, because that was the question that generated all of the appeals. Just say how they are related and we don't ask for proof. The second one is: What kind of a business entity are you? One of them is 'Other' on the form. The third thing is the verification statement; this is the reason the form is two pages now, because it is saying: Verify for us that everything you have put on these questions is true and correct according to your belief. Then there is more space for the contact information for the authorized agent. The net effect is not more complication. It is to get through these procedural issues so they really get down to what the taxpayers want and that is to be heard on the merits.

Chairman Meservy said he thinks this information will clarify the issues that had developed in the past with the old form.

Ms. Rubald suggested that the Board adopt the regulations and make two simple changes: Section 2, add the word 'may' and Section 9.4 add the word 'without limitation'. The Chairman asked if 'general partnership' could be added with 'may interpret the term' and 'without limitation'.

Ms. Fulstone asked to speak again on a couple of points. She said in the first provision she was using the 'owner' as an example of what needs to be refined and rewritten about this regulation to accomplish its purpose, which is to make the process easier, to facilitate it, to get the right people doing the right thing. She said solving the problem with subsection or another section doesn't solve the problem with the regulation. The issue of how things are written is a problem elsewhere in the regulation, as she indicated in her letter. Ms. Fulstone said the Board can regulate within the statutes, it cannot alter the statutes. She said that if it's a good idea to extend the written authorization process to direct appeals, that is something that the department should suggest to the next legislature. She said that is beyond the jurisdiction of the Board to do. Ms. Fulstone said that as she sees it, the taxpayers should only be required to provide the information necessary for the Board to do their job and that is the job of valuation. "If you're going to have a form that requires the taxpayers to give a lot of information and to identify statutes and so on, there should be a provision that gives them an amendment if they make a mistake because they are not lawyers. If they say this is an equalization appeal and they don't realize what that means, they are not out of luck. They should be able to fix it." Her suggestion is that they go back and hold another workshop, continue the hearing today and bring it back after another workshop. Chairman Meservy said "So what happens on the people who didn't feel they were noticed for the next workshop? Where are we going with this? How many workshops do we need?"

Chairman Meservy asked Ms. Rubald her thoughts and she said it depends on what the pleasure of the Board is. She has recommended that they can fix the majority of the concerns with a couple of minor language changes and if the board wishes to have more extensive language change, then they would need to go back to workshop.

Member Plank asked Counsel Dawn Buoncristiani, the Deputy Attorney General, if the Board has the authority to change language in the proposed regulation – as a Board. Ms. Buoncristiani answered yes, it is the Board's regulation. She asked Ms. Rubald what would occur procedurally. Ms. Rubald said if they are minor changes, they can go forward. If it is more extensive than that, then they would need to re-notice the adoption hearing. Chairman Meservy asked what would happen if this day they approved the proposed regulation, with minor changes, and for whatever reason next year they notice they are having issues with some of the things that Ms. Fulstone or Mr. Lowe brought up today. Would the Board have the ability to say: We want to come back and revisit regulation or is that something within their discretion at that time?

Ms. Rubald responded “Absolutely”. She also said that if they adopt this regulation it goes to the Legislative Commission and if the Legislative Commission decides that this language is too broad or, for whatever reason, they cannot approve it and then it would be back to square one.

Member Johnson confirmed that this form has essentially been used this year and greatly cut down on the number of issues the Board has. There were only five notices of appearance issues in Clark County versus the many they had last year which was substantially more than five. In his opinion the Board was at least making a huge quantum leap forward with getting to hear cases based on the merit rather than procedural issues. He felt like a lot of the issues raised at this meeting are hypotheticals that are very low probability events of occurring and if they do notice they are occurring they have the opportunity to bring it back at a future date and fix it then. This was Member Johnson’s motion. He is completely in favor of adopting the regulation with the few minor changes adding ‘may’ to Section 2, and Section 9.4 ‘without limitation’ being added to the ownership type. Member Plank and Chairman Meservy wanted to add ‘general partnership’ and Member Johnson added that in Section 4 to his motion.

There was a unanimous vote in favor of the motion.

Ms. Buoncristiani then swore in witnesses. The Chairman explained the procedures for appeals before the State Board.

Agenda Item D:

For Possible Action: Consent Agenda: Approval of Stipulated Agreements

16 269 Fresh Printz of Nevada Personal Property Clark County Assessor

Edna White appeared on behalf of Fresh Printz of Nevada (Taxpayer). David Denman appeared on behalf of the Clark County Assessor’s Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2015-2016 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$100,000	\$13,251	\$35,000	\$4,638
TOTAL	\$100,000	\$13,251	\$35,000	\$4,638

16 320 Bottling Group LLC Personal Property Clark County Assessor

No one appeared on behalf of Bottling Group, LLC (Taxpayer). David Denman appeared on behalf of the Clark County Assessor’s Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2015-2016 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$22,012,382	\$16,602,555	\$7,704,334	\$5,810,894
TOTAL	\$22,012,382	\$16,602,555	\$7,704,334	\$5,810,894

16 323 Nevada Cogeneration Assoc. # 2 Personal Property Clark County Assessor
 Quantum Resource Management

No one appeared on behalf of Nevada Cogeneration Assoc. #2 (Taxpayer). David Denman appeared on behalf of the Clark County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2015-2016 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Assessor ID # 113120				
Personal Property	\$26,328,192	\$14,282,996	\$9,214,867	\$4,999,049
TOTAL	\$26,328,192	\$14,282,996	\$9,214,867	\$4,999,049

16 324 Sunrise Hospital & Medical Center Personal Property Clark County Assessor

No one appeared on behalf of Sunrise Hospital & Medical Center (Taxpayer). David Denman appeared on behalf of the Clark County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2015-2016 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Assessor ID # 100739				
Personal Property	\$31,538,624	\$30,567,351	\$11,038,518	\$10,698,573
TOTAL	\$31,538,624	\$30,567,351	\$11,038,518	\$10,698,573

16 325 Red Square Technologies Personal Property Clark County Assessor

No one appeared on behalf of Red Square Technologies (Taxpayer). David Denman appeared on behalf of the Clark County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2015-2016 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Assessor ID # 100739				
Personal Property	\$20,000	\$2,118	\$7,000	\$741
TOTAL	\$20,000	\$2,118	\$7,000	\$741

16 326 Sunrise Mountain View Hospital Personal Property Clark County Assessor

No one appeared on behalf of Sunrise Mountain View Hospital (Taxpayer). David Denman appeared on behalf of the Clark County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2015-2016 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$26,651,708	\$19,632,891	\$9,328,098	\$6,871,512
TOTAL	\$26,651,708	\$19,632,891	\$9,328,098	\$6,871,512

Ms. Rubald called a case which was stipulated from Section N next:

16 327 Caesars Entertainment / The Ling Personal Property Clark County Assessor

No one appeared on behalf of Caesars Entertainment/The Ling (Taxpayer). David Denman appeared on behalf of the Clark County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2015-2016 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$45,920,100	\$44,380,483	\$16,072,035	\$15,533,169
TOTAL	\$45,920,100	\$44,380,483	\$16,072,035	\$15,533,169

Ms. Rubald called a case which was stipulated from Section I next:

16 299 Lqbal and Harjit Sandhu Trust Commercial Lander County Assessor

No one appeared on behalf of the Lqbal S. and Harjit Sandhu Trust (Taxpayer). Lura Duvall appeared on behalf of the Lander County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2016-17 Secured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Parcel Number 02-180-96				
Land	\$50,800	\$50,800	\$17,780	\$17,780
Improvements	\$1,738,406	\$1,303,200	\$608,442	\$456,120
TOTAL	\$1,789,206	\$1,354,000	\$626,222	\$473,900

Agenda Item E:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll, Matters previously heard by State Board and remanded to the County Board

15 149 BR Summerlin Property, LLC Commercial Clark County Assessor

Guy McCollum appeared on behalf of BR Summerlin Property, LLC (Taxpayer). Leon Maj and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office (Assessor).

This matter was originally heard by the State Board on July 20, 2015. The original question before the State Board was whether the Clark County Board of Equalization (“County Board”) had a preponderance of the evidence before it to support its decision to not accept jurisdiction. The State Board found there was not a preponderance of evidence before the County Board to support the decision it made. The State Board found the County Board’s decision should be reversed and remanded for further consideration. The County Board re-heard the matter on October 14, 2015. The matter currently before the State Board is an appeal of the County Board’s October 14, 2015 decision.

The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the cost approach based on Marshall Swift costing service provided by the Taxpayer was appropriate to establish the value, modified to reflect the correct rate of statutory depreciation of 21% (14 years times 1-1/2%). The State Board found the total taxable value of the subject property should be reduced to \$10,764,725 with the taxable value of the land remaining the same and the obsolescence applied to the improvements, plus common element.

2016-17 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 137-36-413-005	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Land	\$1,572,083	\$1,572,083	\$550,229	\$550,229
Improvements	\$11,323,806	\$9,192,242	\$3,963,332	\$3,217,285
Common element	\$526	\$526	\$184	\$184
TOTAL	\$12,896,415	\$10,764,851	\$4,513,746	\$3,767,698

Agenda Item F:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17 Secured Roll

16 103 BR Summerlin Property, LLC Commercial Clark County Assessor

Guy McCollum appeared on behalf of BR Summerlin Property, LLC (Taxpayer). Leon Maj and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board.

The State Board affirmed the decision of the County Board.

AGENDA ITEM G:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17, Secured Roll , Grant of Exemption

16 129 Clark County Assessor Exemption Faith Community Lutheran Church

Lisa Logsdon, Deputy District Attorney, Tina Poff and MaryAnn Weidner appeared on behalf of the Clark County Assessor's Office (Assessor). Maximiliano D. Couvillier III, Esq., appeared on behalf of Faith Community Lutheran Church (Taxpayer).

The State Board found the order of the County Board to grant exemption should be reversed based on its finding that the property does not qualify for exemption under NRS 361.125 for the 2015-16 year.

AGENDA ITEM H:

For Possible Action: APPEAL FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, Appeal of County Board decisions not to accept jurisdiction; IF COUNTY BOARD DECISION IS REVERSED, RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYER APPEAL PURSUANT TO NAC 361.7014, Untimely Filed Appeals for Tax Years 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, and 2014-15; Determination of Jurisdiction of State Board

16 242 USA Digital Communication, Inc. Personal Property Clark County Assessor

Richard F. Jost, Esq., with Fennemore Craig, P.C., and Mary Bacon with Fennemore Craig, P.C., appeared on behalf of USA Digital Communication, Inc. (Taxpayer). Lisa Logsdon, Deputy District Attorney, and Doug Scott appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer untimely filed appeals for prior years; and did not show under what legal authority the State Board could hear the appeals for the, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014 and 2014-2015. tax years. The State Board declined to accept jurisdiction.

AGENDA ITEM I:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17 Secured Roll or 2015-16 Unsecured Roll

16 138 Fred Fereydoun Alaee Commercial Nye County Assessor

Fred Fereydoun Alaeee appeared on behalf of himself (Taxpayer). Brenda Baker, Julie Dudensky, and Sheree Stringer, Nye County Assessor, appeared on behalf of the Nye County Assessor's Office (Assessor).

The State Board found the taxable value of the subject property should be reduced to \$71,700 for the land and keep the value of the improvements of \$64,614 the same, for a total taxable value of \$136,314.

2016-17 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 008-291-03	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$122,914	\$71,700	\$43,020	\$25,095
Improvements	\$64,614	\$64,614	\$22,615	\$22,615
TOTAL	\$187,529	\$136,314	\$65,635	\$47,710

16 178 Fred Fereydoun Alaee Residential Clark County Assessor

Fred Fereydoun Alaee appeared on behalf of himself (Taxpayer). Carla Pipitone and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the Assessor's analysis was well-supported by market data and the quality of the comparable sales used.

The State Board affirmed the decision of the County Board.

AGENDA ITEM L:

For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals for Tax Years 2012-13, 2013-14, 2014-15, 2014-15; Determination of Jurisdiction of State Board. See Note (1)

16 119B Victor Valenzuela Vacant Land Clark County Assessor

Victor Valenzuela appeared on behalf of himself (Taxpayer). Jacelyn Yamashita and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

In case number 16-119B, the State Board found the Taxpayer did not show under what legal authority the State Board could hear the appeal for the 2012-2013, 2013-2014, 2014-2015 and 2015-2016 tax years and declined to accept jurisdiction of case No. 16-119B.

The State Board affirmed the decision of the County Board.

AGENDA ITEM M:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17 Secured Roll

16 119A Victor Valenzuela Vacant Land Clark County Assessor

Victor Valenzuela appeared on behalf of himself (Taxpayer). Jacelyn Yamashita and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

In case number 16-119A, the State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found there was a disparity in size between the subject property and the properties the Taxpayer brought forward as comparable. The State Board found the subject property was not out of equalization with similarly situated small parcels in the immediate area, and was valued consistently with other comparable properties.

The State Board affirmed the decision of the County Board.

AGENDA ITEM N:

******Meeting adjourned on July 18th mid-hearing of 16-319 and resumed July 19th after opening procedures.**

For Possible Action: DIRECT APPEALS OF PERSONAL PROPERTY PLACED ON UNSECURED ROLL AFTER DECEMBER 15, PURSUANT TO NRS 361.360(3), TAX YEAR 2015-16, Unsecured Roll

16 319 Marnell Gaming Management LLC Personal Property Clark County Assessor

James Susa of DeConcini McDonald Yetwin and Lacy, PC, appeared on behalf of Marnell Gaming Management (Taxpayer). Angela Menzel and Doug Scott appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board of Equalization found the proper method of allocation of value should be based on the number of overnight stays in Clark County for the year prior to the lien date of July 1, 2015 based on 23 days divided by 365 days ending June 30, 2015. The State Board found the proper method of allocation of value should be based on the amount of time the aircraft is in Nevada, known as the "nights in" policy.

The State Board found the taxable value of the subject property should be allocated to Nevada based on the proportion of 23 days out of 365, or 6.3%. The taxable value so allocated is \$23,138,796 times 6.3%, or \$1,457,744.

AGENDA ITEM O:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17 Secured Roll or the 2015-16 Unsecured Roll

16 101 Isidoro Alcazar Residential Clark County Assessor

Isidoro Alcazar appeared on behalf of himself (Taxpayer). Karen Slaughter and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the County Board had a preponderance of evidence before it to uphold the Assessor's value because it had no authority to reduce the value pursuant to NRS 361.345.

The State Board affirmed the decision of the County Board

16 114 Earl D. Cottrell Residential Clark County Assessor

No one appeared on behalf of Earl D. Cottrell (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct.

The State Board affirmed the decision of the County Board.

16 121 James Beauparlant Residential Clark County Assessor

James Beauparlant appeared on behalf of himself (Taxpayer). Dallas Tripp and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the taxable value of the subject property should be reduced based on the information provided by the Taxpayer as well as Assessor's sales 1, 4, and 5 on page 39 of the record and testimony that Sale #5 subsequently closed \$42,000 below the pending price and other downward adjustments referenced in the record.

The State Board found the taxable value of the subject property should be reduced to \$527,019 with the taxable value of the land remaining the same and the obsolescence applied to the improvements.

16 123 Cameron Steele and Tara Ann Steele Residential Clark County Assessor

Case 16-123 was withdrawn.

16 125 Sharon A. Stingley Residential Clark County Assessor

Sharon Stingley appeared on behalf of herself (Taxpayer). Carla Pipitone and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the comparable sales provided by the Assessor on page 15 of the record supported the taxable value, and further found the taxable value does not exceed full cash value.

The State Board affirmed the decision of the County Board.

16 128 Randel and Shelli Patty Living Trust Residential Clark County Assessor

Shelli Patty appeared on behalf of the Randel and Shelly Patty Living Trust (Taxpayer). Angela Menzel appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board made no change to the decision of the County Board because the motion to accept jurisdiction to hear the case failed due to lack of a majority vote. Therefore, Taxpayer was granted no relief.

16 142 BCLO Trust Residential Clark County Assessor

Eric N. Tran, Esq., appeared on behalf of the BCLO Trust (Taxpayer). Melodie Garfield and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board considered whether the subject property was valued in a non-uniform manner with surrounding neighborhood properties. The State Board found, based on the Assessor's testimony, that most of the neighboring properties were older, and had different property characteristics than the subject property, such as view and story height, which would cause a difference in replacement cost and the total amount of depreciation. Such differences were accounted for in the adjustments made to comparable sales by the Assessor.

The State Board affirmed the decision of the County Board.

16 143 Avoneo, Inc. Residential Clark County Assessor

Eric Tran, Esq. appeared on behalf of Avoneo, Inc. (Taxpayer). Jeff Payson and Sheryl Gipson appeared on behalf of the Clark County Assessor's Office (Assessor).

The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the value should be reduced to account for the negative effect of the wash. The State Board applied the 20% reduction factor previously used in the reduction ordered by the County Board to account for the wash, and applied the factor to the recommended land value of \$409,000 shown on SBE page 39 of the record to obtain an adjusted taxable value for the land of \$327,200.

The State Board found the total taxable value of the subject property should be reduced to \$567,200 with the taxable value of the improvements remaining the same and the reduction applied to the land.

2016-17 Secured Roll	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Parcel Number 177-08-301-003				
Land	\$360,000	\$327,200	\$126,000	\$114,520
Improvements	\$240,000	\$240,000	\$84,000	\$84,000
TOTAL	\$600,000	\$567,200	\$210,000	\$198,520

16 192 Astorga Family Trust, Raymond and Josephine Astorga, Trustees Residential Clark County Assessor

Raymond Astorga appeared on behalf of the Astorga Family Trust (Taxpayer). Karen Slaughter appeared on behalf of the Clark County Assessor's Office (Assessor).

The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the adjustments made on the comparable sales by the Assessor were excessive and therefore relied more heavily on the unadjusted sales prices of the comparable properties shown on SBE page 28 of the record, particularly Sales #1, 4, 9, and 10.

July 20, 2016

Continued from the previous day.

The Chairman introduced himself and Board Members Al Plank, Robert Schiffmacher, and Keith Harper. He noted Mr. Ben Johnson was absent. He also introduced counsel for the board Deputy Attorney General Dawn Buoncristiani. Chairman Meservy noted there was a quorum to conduct business. Terry Rubald, Deputy Executive Director of the Department of Taxation, introduced herself.

The Assessor testified.

The State Board found the taxable value of the subject property should be reduced to \$190,221 including the common element, with the taxable value of the land remaining the same and the obsolescence applied to the improvements.

16 176 Charles T. Dante Residential Clark County Assessor

This matter was heard out of order from the agenda.

Charles Dante appeared on behalf of himself (Taxpayer). David King and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the subject property suffered from additional curable physical depreciation with regard to various interior repairs to the house and the pool. The State Board found that the most reliable indicator of value for high-valued homes is the gross sale price rather than the price-per-square-foot. Using the median of all the adjusted sales presented by the Assessor on page 17 of the record of \$2,240,188 as the best representation of the market value of the property, the State Board then deducted the cost estimates to cure the physical depreciation of \$250,000 to derive a revised rounded taxable value of \$2,000,000.

The State Board found the taxable value of the subject property should be reduced to \$2,000,000 plus common element with the taxable value of the land remaining the same and the obsolescence applied to the improvements.

2016-17 Secured Roll	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Parcel Number 178-27-317-006				
Land	\$1,155,000	\$1,155,000	\$404,250	\$404,250
Improvements	\$1,220,000	\$845,000	\$427,000	\$295,750
Common Element	\$1,522	\$1,522	\$533	\$533
TOTAL	\$2,376,522	\$2,001,522	\$831,783	\$700,533

AGENDA ITEM S:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17 Secured Roll

16 115 Wade and Casey Moseman Family Trust Residential Clark County Assessor
 16 134 Cannon Family Trust Residential Clark County Assessor
 16 144 Ashford Family Revocable Living Trust Residential Clark County Assessor
 16 145 Roger A. and Karen M. Behringer Residential Clark County Assessor
 16 146 Roger A. Behringer Residential Clark County Assessor
 16 147 Carol Anne Campbell Residential Clark County Assessor

16	148	Ells Revocable Living Trust	Residential	Clark County Assessor
16	149	Mao and Leann Fang	Residential	Clark County Assessor
16	151	Wayne Martin Holmes	Residential	Clark County Assessor
16	153	Kurt Huffman Trust	Residential	Clark County Assessor
16	154	JKBCMB Trust	Residential	Clark County Assessor
16	155	Reinhold Koska	Residential	Clark County Assessor
16	156	Linnea Domz	Residential	Clark County Assessor
16	157	Melanie A. Ells	Residential	Clark County Assessor
16	158	Charles W. and Suzanne J. Mowat	Residential	Clark County Assessor
16	160	Carolyn R. Reynolds	Residential	Clark County Assessor
16	161	Terry D. and Debbie K. Ruh	Residential	Clark County Assessor
16	162	Chrisa J. Chen	Residential	Clark County Assessor
16	164	Gene F. and Debra D. Long	Residential	Clark County Assessor
16	165	David and Gail Smith Trust	Residential	Clark County Assessor
16	166	Thomas Djez Trust	Residential	Clark County Assessor
16	167	Todd and Kimberly Tobergte	Residential	Clark County Assessor
16	168	William A. and Muriel J. Walter	Residential	Clark County Assessor
16	169	Michael and Nancy Weiss Family Trust	Residential	Clark County Assessor
16	170	John M. and Patricia Wells Living Trust	Residential	Clark County Assessor
16	171	Whellams Living Trust	Residential	Clark County Assessor
16	173	Daniel J. and Pamela J. Lewandowski	Residential	Clark County Assessor
16	174	Edward John Watkins	Residential	Clark County Assessor
16	185	Gerald L. and MD Wilson Rev Fam Trust	Residential	Clark County Assessor
16	188	Arturo and Evelyn Lucio	Residential	Clark County Assessor
16	189	Lee and Linda Montoya	Residential	Clark County Assessor
16	190	Peterson and Group Revocable Trust	Residential	Clark County Assessor
16	298	MSB Family Trust, Thomas T. and Audrey L. Masson Trustees	Residential	Clark County Assessor

Ms. Rubald requested the Board consolidate the entire Section S, with the exception of 117, 159, and 172, because they all had the same decision letter from the County Board. The cases were consolidated by the Board, as The Silverstone Cases with a unanimous vote.

Aimee Cannon and Melanie Hill spoke on behalf of the Taxpayers. Jeff Payson and Maryanne Weidner appeared on behalf of the Clark County Assessor’s Office (Assessor).

The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board voted to eliminate all golf course premiums, leave all other premiums in place. Because golf course premium is an error in fact, in that the golf course is closed, it is not a question in value

Case No. 16-134	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Parcel Number Cannon Family Trust, APN: 125-10-217-027				
Land	\$67,375	\$55,000	\$23,581	\$19,250
Improvements	\$234,676	\$234,676	\$82,137	\$82,137
TOTAL	\$302,051	\$289,676	\$105,718	\$101,387

Case No. 16-115	Taxable Value		Assessed Value	
Parcel Number Wade and Casey Moseman Family Trust APN: 125-10-719-001	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$92,625	\$78,000	\$32,419	\$27,300
Improvements	\$410,114	\$410,114	\$143,540	\$143,540
TOTAL	\$502,739	\$488,114	\$175,959	\$170,840

Case No. 16-144	Taxable Value		Assessed Value	
Parcel Number Ashford Family Revocable Living Trust APN: 125-10-722-024	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$67,375	\$55,000	\$23,581	\$19,250
Improvements	\$191,836	\$191,836	\$67,143	\$67,143
TOTAL	\$259,211	\$246,836	\$90,724	\$86,393

Case No. 16-145	Taxable Value		Assessed Value	
Parcel Number Roger A. and Karen M. Behringer APN: 125-10-315-069	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$86,125	\$71,500	\$30,144	\$25,025
Improvements	\$308,984	\$308,984	\$108,144	\$108,144
TOTAL	\$395,109	\$380,484	\$138,288	\$133,169

Case No. 16-146	Taxable Value		Assessed Value	
Parcel Number Roger A. Behringer APN: 125-10-111-028	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$37,825	\$34,000	\$13,239	\$11,900
Improvements	\$143,706	\$143,706	\$50,297	\$50,297
TOTAL	\$181,531	\$177,706	\$63,536	\$62,197

Case No. 16-147	Taxable Value		Assessed Value	
Parcel Number Carol Anne Campbell APN: 125-10-722-002	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$67,375	\$55,000	\$23,581	\$19,250
Improvements	\$229,367	\$229,367	\$80,278	\$80,278

TOTAL	\$296,742	\$284,367	\$103,860	\$99,528
Case No. 16-148	Taxable Value		Assessed Value	
Parcel Number Ells Revocable Living Trust APN: 125-10-319-019	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$86,125	\$71,500	\$30,144	\$25,025
Improvements	\$287,828	\$287,828	\$100,740	\$100,740
TOTAL	\$373,953	\$359,328	\$130,884	\$125,765

Case No. 16-149	Taxable Value		Assessed Value	
Parcel Number Mao and Leann Fang APN: 125-10-216-006	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$355,302	\$355,302	\$124,356	\$124,356
TOTAL	\$434,927	\$420,302	\$152,225	\$147,106

Case No. 16-151	Taxable Value		Assessed Value	
Parcel Number Wayne Martin Holmes APN: 125-10-512-073	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$41,163	\$37,000	\$14,407	\$12,950
Improvements	\$158,637	\$158,637	\$55,523	\$55,523
TOTAL	\$199,800	\$195,637	\$69,930	\$68,473

Case No. 16-153	Taxable Value		Assessed Value	
Parcel Number Kurt Huffman Trust APN: 125-10-714-014	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$70,125	\$57,750	\$24,544	\$20,213
Improvements	\$180,035	\$180,035	\$63,012	\$63,012
TOTAL	\$250,160	\$237,785	\$87,556	\$83,225

Case No. 16-154	Taxable Value		Assessed Value	
Parcel Number JKBCMB Trust APN: 125-10-214-024	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$37,825	\$34,000	\$13,239	\$11,900
Improvements	\$151,450	\$151,450	\$53,008	\$53,008
TOTAL	\$189,275	\$185,450	\$66,246	\$64,908

Case No. 16-155	Taxable Value		Assessed Value	
Parcel Number Reinhold Koska APN: 125-10-818-001	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$67,375	\$55,000	\$23,581	\$19,250
Improvements	\$196,716	\$196,716	\$68,851	\$68,851
TOTAL	\$264,091	\$251,716	\$92,432	\$88,101

Case No. 16-156	Taxable Value		Assessed Value	
Parcel Number Linnea Domz APN: 125-10-716-007	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$67,375	\$55,000	\$23,581	\$19,250
Improvements	\$185,281	\$185,281	\$64,848	\$64,848
TOTAL	\$252,656	\$240,281	\$88,430	\$84,098

Case No. 16-157	Taxable Value		Assessed Value	
Parcel Number Melanie A. Ells APN: 125-10-616-003	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$86,125	\$71,500	\$30,144	\$25,025
Improvements	\$289,490	\$289,490	\$101,322	\$101,322
TOTAL	\$375,615	\$360,990	\$131,466	\$126,347

Case No. 16-158	Taxable Value		Assessed Value	
Parcel Number Charles W. and Suzanne J. Mowat APN: 125-10-818-008	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$78,375	\$66,000	\$27,431	\$23,100
Improvements	\$198,646	\$198,646	\$69,526	\$69,526
TOTAL	\$277,021	\$264,646	\$96,957	\$92,626

Case No. 16-160	Taxable Value		Assessed Value	
Parcel Number Carolyn R. Reynolds APN: 125-10-716-005	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$67,375	\$55,000	\$23,581	\$19,250
Improvements	\$200,708	\$200,708	\$70,248	\$70,248
TOTAL	\$268,083	\$255,708	\$93,829	\$89,498

Case No. 16-161	Taxable Value		Assessed Value	
Parcel Number Terry D. and Debbie K. Ruh APN: 125-10-817-001	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$63,375	\$55,000	\$23,581	\$19,250
Improvements	\$234,360	\$234,360	\$82,026	\$82,026
TOTAL	\$301,735	\$289,360	\$105,607	\$101,276

Case No. 16-162	Taxable Value		Assessed Value	
Parcel Number Chrisa J. Chen APN: 125-10-718-008	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$338,703	\$338,703	\$118,546	\$118,546
TOTAL	\$418,328	\$403,703	\$146,415	\$141,296

Case No. 16-164	Taxable Value		Assessed Value	
Parcel Number Gene F. and Debra D. Long APN: 125-10-616-002	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$320,578	\$320,578	\$112,202	\$112,202
TOTAL	\$400,203	\$385,578	\$140,071	\$134,952

Case No. 16-165	Taxable Value		Assessed Value	
Parcel Number David and Gail Smith Trust APN: 125-10-713-004	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$44,863	\$40,700	\$15,702	\$14,245
Improvements	\$155,799	\$155,799	\$54,530	\$54,530
TOTAL	\$200,662	\$196,499	\$70,232	\$68,775

Case No. 16-166	Taxable Value		Assessed Value	
Parcel Number Thompson Djez Trust APN: 125-10-618-011	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$92,625	\$78,000	\$32,419	\$27,300
Improvements	\$347,019	\$347,019	\$121,456	\$121,457
TOTAL	\$439,644	\$425,019	\$153,875	\$148,757

Case No. 16-167	Taxable Value		Assessed Value	
Parcel Number Todd and Kimberly Tobergte APN: 125-10-319-005	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$302,354	\$302,354	\$105,824	\$105,824
TOTAL	\$381,979	\$367,354	\$133,693	\$128,574

Case No. 16-168	Taxable Value		Assessed Value	
Parcel Number William A. and Muriel J. Walter APN: 125-10-319-011	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$305,924	\$305,924	\$107,073	\$107,073
TOTAL	\$385,549	\$370,924	\$134,942	\$129,823

Case No. 16-169	Taxable Value		Assessed Value	
Parcel Number Michael and Nancy Weiss Family Trust APN: 125-10-319-017	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$86,125	\$71,500	\$30,144	\$25,025
Improvements	\$357,216	\$357,216	\$125,026	\$125,026
TOTAL	\$443,341	\$428,716	\$155,169	\$150,051

Case No. 16-170	Taxable Value		Assessed Value	
Parcel Number John M. and Patricia Wells Living Trust APN: 125-10-315-045	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$312,750	\$312,750	\$109,463	\$109,463
TOTAL	\$392,375	\$377,750	\$137,332	\$132,213

Case No. 16-171	Taxable Value		Assessed Value	
Parcel Number Whellams Living Trust APN: 125-10-216-017	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$292,652	\$292,652	\$102,428	\$102,428
TOTAL	\$372,277	\$357,652	\$130,297	\$125,178

Case No. 16-173	Taxable Value		Assessed Value	
Parcel Number Daniel J. and Pamela J. Lewandowski APN: 125-10-315-070	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$86,125	\$71,500	\$30,144	\$25,025
Improvements	\$347,878	\$347,878	\$121,757	\$121,757
TOTAL	\$434,003	\$419,378	\$151,901	\$146,782

Case No. 16-174	Taxable Value		Assessed Value	
Parcel Number Edward John Watkins APN: 125-10-319-001	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$313,026	\$313,026	\$109,559	\$109,559
TOTAL	\$392,651	\$378,026	\$137,428	\$132,309

Case No. 16-185	Taxable Value		Assessed Value	
Parcel Number Gerald L. and MD Wilson Revocable Family Trust APN: 125-10-614-005	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$92,625	\$78,000	\$32,419	\$27,300
Improvements	\$350,859	\$350,859	\$122,801	\$122,801
TOTAL	\$443,484	\$428,859	\$155,220	\$150,101

Case No. 16-188	Taxable Value		Assessed Value	
Arturo and Evelyn Lucio APN: 125-10-512-062	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$41,163	\$37,000	\$14,407	\$12,950
Improvements	\$171,718	\$171,718	\$60,101	\$60,101
TOTAL	\$212,881	\$208,718	\$74,508	\$73,051

Case No. 16-189	Taxable Value		Assessed Value	
Parcel Number Lee and Linda Montoya APN: 125-10-511-036	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$41,163	\$37,000	\$14,407	\$12,950
Improvements	\$170,229	\$170,229	\$59,580	\$59,580
TOTAL	\$211,392	\$207,229	\$73,987	\$72,530

Case No. 16-190	Taxable Value		Assessed Value	
Parcel Number Peterson and Group Revocable Trust APN: 125-10-315-057	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$306,489	\$306,489	\$107,271	\$107,271
TOTAL	\$386,114	\$371,489	\$135,140	\$130,021

Case No. 16-298	Taxable Value		Assessed Value	
Parcel Number MSB Family Trust APN: 125-10-719-014	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$86,125	\$71,500	\$30,144	\$25,025
Improvements	\$318,217	\$318,217	\$111,376	\$111,376
TOTAL	\$404,342	\$389,717	\$141,520	\$136,401

16	117	Janet Hart	Residential	Clark County Assessor
16	159	Martin & Susan J. Quintana	Residential	Clark County Assessor
16	172	Alfonso G. Jr., and Raquel Y. Mercado	Residential	Clark County Assessor

Mr. Harper motioned to consolidate cases 16-177, 16-159 and 16-172. Mr. Plank seconded the motion, the vote was unanimous.

No one appeared on behalf of Janet Hart, Martin and Susan J. Quintana, or Alfonso G Mercado Jr., and Raquel Y. Mercado (Taxpayers). Jeff Payson and Brianna Johnson appeared on behalf of the Clark County Assessor's Office (Assessor).

In Case No. 16-117, the Clark County Board of Equalization (County Board) ordered the taxable value of the subject property of \$374,407, including common element, be upheld for the 2016-2017 secured roll.

In Case No. 16-159, the Clark County Board of Equalization (County Board) ordered the taxable value of the subject property of \$417,311, including common element, be upheld for the 2016-2017 secured roll.

In Case No. 16-172, the Clark County Board of Equalization (County Board) ordered the taxable value of the subject property of \$370,733, including common element, be upheld for the 2016-2017 secured roll.

The State Board made no change to the decisions of the County Board because the motion to uphold the County Board failed due to lack of a majority vote. Therefore, Taxpayer was granted no relief.

AGENDA ITEM O: Continued

16	234	Wade W. and Sarah S. Guindy	Residential	Clark County Assessor
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This matter heard out of order from the Agenda.

Wade Guindy appeared on behalf of Wade W. and Sarah S. Guindy (Taxpayer). David King and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. Using the Assessor's data provided on SBE page 13 of the record, the State Board found the amenity package of the subject property was not superior to that of the comparable sales. The State Board found the amenity adjustment for the comparable sales should be removed from the analysis. As a result, the median adjusted value of all the comparable sales is reduced below the taxable value of the subject property.

The State Board found the taxable value of the subject property should be reduced to \$2,144,882 plus common element with the taxable value of the land remaining the same and the obsolescence applied to the improvements, based on the revised median adjusted value.

2016-17 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 191-01-812-018	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$275,000	\$275,000	\$96,250	\$96,250
Improvements	\$2,108,203	\$1,869,882	\$737,871	\$654,459
Common element	\$683	\$683	\$239	\$239
TOTAL	\$2,383,886	\$2,145,565	\$834,360	\$750,948

AGENDA ITEM J:

For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' DIRECT APPEAL OF PROPERTY ON THE 2016-2017 SECURED ROLL, PURSUANT TO NRS 361.360(3), Appeals not Heard by County Board

16	118	Robert A. and Janis L. Brenkus	Vacant Land	Clark County Assessor
16	135	Maria Raquel Casas	Residential	Clark County Assessor

This matter heard out of order from the Agenda.

No one appeared on behalf of Robert A. and Janis L. Brenkus (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the County Board. The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board

AGENDA ITEM K:

A. For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' DIRECT APPEAL OF PROPERTY ON THE 2016-2017 SECURED ROLL, PURSUANT TO NRS 361.360(3), Untimely Filed Appeals

16	271	Robert Lentz	Residential	Clark County Assessor
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This matter heard out of order from the Agenda.

No one appeared on behalf of Robert Lentz (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal to the State Board, and declined to accept jurisdiction of the case.

AGENDA ITEM O: Continued

These matters were heard out of order from the Agenda.

16 114 Earl D. Cottrell Residential Clark County Assessor

No one appeared on behalf of Earl D. Cottrell (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct.

The State Board affirmed the decision of the County Board.

16 116 Dennis G. Nelson and Ruby Leong Residential Clark County Assessor

Dennis Nelson appeared on behalf of Dennis G. Nelson and Ruby Leong (Taxpayer). David King appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct.

The State Board affirmed the decision of the County Board.

16 127 Marc Risman Residential Clark County Assessor

No one appeared on behalf of Marc Risman (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct.

The State Board affirmed the decision of the County Board.

16 175 Tony Bond and Donna L. Bonakdar Residential Clark County Assessor

No one appeared on behalf of Tony Bond and Donna L. Bonakdar (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct.

The State Board affirmed the decision of the County Board.

AGENDA ITEM P:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17, Secured Roll, Appeals of County Board decisions not to accept jurisdiction

16 126 Rudy Diaz Residential Clark County Assessor

No one appeared on behalf of Rudy Diaz (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the County Board had a preponderance of evidence before it to support the decision it made. The County Board record was clear as to why the County Board did not take jurisdiction. The State Board found the appeal was filed late to the County Board. The State Board found the County Board had not erred in its decision.

The State Board affirmed the decision of the County Board.

AGENDA ITEM Q:

For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' DIRECT APPEAL OF PROPERTY ON THE 2016-2017 SECURED ROLL, PURSUANT TO NRS 361.360(3), Appeals not Heard by County Board

16 133 Dennis R. and Jeanne A. Hibler Residential Clark County Assessor

No one appeared on behalf of Dennis R. and Jeanne A. Hibler (Taxpayer). Jeff Payson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board). The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board. However, the decision to decline jurisdiction does not affect any other decision of the State Board regarding the equalization of the Silverstone Ranch subdivision.

16 152 David and Janis Holter Residential Clark County Assessor

No one appeared on behalf of David and Janis Holter (Taxpayer). Jeff Payson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board). The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board. However, the decision to decline jurisdiction does not affect any other decision of the State Board regarding the equalization of the Silverstone Ranch subdivision.

16 163 Robert A. and Kathleen A. Schimeme Residential Clark County Assessor

No one appeared on behalf of Robert A. and Kathleen A. Schimeme (Taxpayer). Jeff Payson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board). The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board. However, the decision to decline jurisdiction does not affect any other decision of the State Board regarding the equalization of the Silverstone Ranch subdivision.

16 186 Kelso Family Trust Residential Clark County Assessor

No one appeared on behalf of the Kelso Family Trust(Taxpayer). Jeff Payson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County

Board). The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board.

16 187 Yong Hwa Jung Residential Clark County Assessor

No one appeared on behalf of Yong Hwa Jung (Taxpayer). Jeff Payson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board). The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board.

16 191 Peter Viger Residential Clark County Assessor

No one appeared on behalf of Peter Viger (Taxpayer). Jeff Payson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board). The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board.

16 233 Thomas J. Stenson Residential Clark County Assessor

No one appeared on behalf of Thomas J. Stenson (Taxpayer). Jeff Payson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board). The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board.

AGENDA ITEM R:

For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' DIRECT APPEAL OF PROPERTY ON THE 2016-2017 SECURED ROLL, PURSUANT TO NRS 361.360(3), Untimely Filed Appeals

16 303 Joseph Gury Residential Clark County Assessor

No one appeared on behalf of Joseph Gury (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal to the State Board, and declined to accept jurisdiction of the case.

AGENDA ITEM T:

For Possible Action: DIRECT APPEALS PURSUANT TO NRS 361.403, TAX YEAR 2016-17 Centrally-Assessed Roll

16 314 Department of Taxation Unitary Property - Airlines El Aero Services, Inc.

Terry Rubald, Deputy Executive Director, appeared on behalf of the Department of Taxation.

Ms. Rubald requested the certified value from the Nevada Tax Commission be taken to zero on this property. She stated El Aero Services has dissolved and is no longer in operation and will have no property in the state on the lien date of July 1st.

The State Board found that the taxable value in this case should be reduced to zero, based upon the recommendation of the Department of Taxation.

16 315 Department of Taxation Unitary Property - Airlines Republic Airline, Inc.

Terry Rubald, Deputy Executive Director, appeared on behalf of the Department of Taxation.

Ms. Rubald stated the Department of Taxation is recommending the taxable value be reduced to zero. Republic Airline has retired all their aircraft prior to the end of 2015. Therefore, the value that was established by the Nevada Tax Commission in October of 2015 is for equipment that is no longer in the state as of the lien date of July 1st, 2016.

The State Board accepted the Department of Taxation's recommendation to reduce the taxable value of the property in this matter to zero as it is no longer in the state, and will not be on the lien date.

AGENDA ITEM U:

Briefing to and from the Board and the Secretary and Staff

For Possible Action: Proposed Hearing Schedules and Docket Management

Ms. Rubald briefed the members on the request received for reconsideration of property on the Summerlin Shops. It was decided a telephonic hearing would be held for this matter. She informed them she would contact the members for a date and time for the telephonic hearing.

AGENDA ITEM V:

State Board of Equalization Comments

There were no comments from the Board.

AGENDA ITEM W: PUBLIC COMMENT

The chairman called for public comment. There was none.

AGENDA ITEM X: Adjournment

The meeting was adjourned at 3:15 p.m. July 20, 2016.