

STATE BOARD OF EQUALIZATION AGENDA
June 3, 4, and 5, 2013
8:00 a.m. each day

Henderson City Hall
City Council Chambers
240 S. Water Street
Las Vegas. 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 last from 8:00 a.m. until 5:00 p.m. Thus, any particular hearing may be continued until later in the day or from day to 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 removed from the agenda at any time or discussion on any item may be delayed until a later 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.**

Action may be taken on the following agenda items and appeals of property tax valuation in BOLD:

June 3, 2013

- A. Opening Remarks by the Chairman; introduction of State Board members, Swearing-in
- B. Public Comment (See Note 3)

C. For Possible Action: PETITION FOR RECONSIDERATION PURSUANT TO NAC 361.7475(1) FROM A DECISION OF THE STATE BOARD

<u>CASE NUMBER</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
12 130	Doron Kermanian	Residential Property	Clark County Assessor

D. For Possible Action: CONSENT AGENDA, RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals or Appeals not Heard by County Board; Determination of Jurisdiction of State Board. See Note (1)

13 112	Shahla Paproki	Residential Property	Clark County Assessor
13 123	Shannon McDaniel	Residential Property	Clark County Assessor
13 133	Sunson LLC	Residential Property	Clark County Assessor
13 149	Ahmed Mohamed	Residential Property	Clark County Assessor
13 156	Craig E. Brown	Residential Property	Clark County Assessor
13 237	Focus LV, LLC	Residential Property	Clark County Assessor
13 334	Jeng G. Chang	Residential Property	Clark County Assessor
13 270	Bernardino & Teresa Guanio dba B&TG International, LLC	Residential Property	Clark County Assessor
13 343	Anthony E. Counini	Vacant land	Clark County Assessor

E. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2013-14, Secured Roll

Group 1

13 254	Fred F. Alaee	Commercial Property	Nye County Assessor
13 256	Fred F. Alaee and / or Sousan Chaichian	Residential Property	Clark County Assessor

Group 2

13 150	Henry Dziegiel Trust	Residential Property	Clark County Assessor
13 134	Munn Family 1198 Rev Living Tr	Residential Property	Clark County Assessor
13 172	Tyrus and Ellen Bouterie	Residential Property	Clark County Assessor
13 250	Lisa C. Hancock	Residential Property	Clark County Assessor
13 269	T-Byrd Trust	Residential Property	Clark County Assessor
13 282	Kevinn and Janine Donovan	Residential Property	Clark County Assessor

Group 3

13 129	ETL Trust	Residential Property	Clark County Assessor
13 153	American Dream Real Estate LLC	Residential Property	Clark County Assessor

<u>CASE NUMBER</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
Group 4			
13 248	Robert and Ann Lubin	Residential Property	Clark County Assessor
13 260	Douglas and Susan Perry	Residential Property	Clark County Assessor
13 335	Allen J. Ruskin dba Ruskin 2010 Trust	Residential Property	Clark County Assessor
13 336	Wayne and Debra Rout	Residential Property	Clark County Assessor
Group 5			
13 107	Goldstein Living Tr-Credit Shelter Tr	Residential Property	Clark County Assessor
13 108	Ruben Martin	Residential Property	Clark County Assessor
13 127	Marilyn A. Oehler	Residential Property	Clark County Assessor
13 128	Marilyn A. Oehler	Residential Property	Clark County Assessor
13 154	Imre Fodor	Residential Property	Clark County Assessor
13 155	Shirley I. Rice	Residential Property	Clark County Assessor
Group 6			
13 117	Allan Rothstein	Residential Property	Clark County Assessor
13 118	Drake Rothstein	Residential Property	Clark County Assessor
13 119	Allan Rothstein	Residential Property	Clark County Assessor
13 120	Allan Rothstein	Residential Property	Clark County Assessor
13 121	Allan Rothstein	Residential Property	Clark County Assessor
Group 7			
13 192	Lion-Pride Properties, LLC	Residential Property	Clark County Assessor
13 193	Carl E. Ross Living Trust and Carl E. Ross	Vacant Land	Clark County Assessor
13 207	Hama Family Trust	Residential Property	Clark County Assessor

June 4, 2013

F. For Possible Action: CONSENT AGENDA, RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals or Appeals not Heard by County Board; Determination of Jurisdiction of State Board. See Note (1)

13 130B	John David Cass Prather Living Trust	Residential Property	Clark County Assessor
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G. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2013-14, Secured Roll

Group 1

13 130A	John David Cass Prather Living Trust	Residential Property	Clark County Assessor
13 243	Clark County Assessor	Residential Property	John Prather Living Trust

Group 2

13 106	Andrew M. & Kimberly D. Cohen	Residential Property	Clark County Assessor
13 109	Sylvia Hernandez	Residential Property	Clark County Assessor
13 124	Froilan Roy Cordero	Residential Property	Clark County Assessor
13 131	Gary Oryniak/Oryniak Living Trust	Residential Property	Clark County Assessor
13 152	Steven J. Oshins Family Protection Trust	Residential Property	Clark County Assessor
13 159	Joseph H. Turoler Trust and Greenfield 1992 Trust	Residential Property	Clark County Assessor
13 171	Anthony J. Tan	Residential Property	Clark County Assessor
13 177	Kristi Guidici / MK Vegas LLC	Residential Property	Clark County Assessor
13 209	Nathan White	Residential Property	Clark County Assessor
13 273	Robert Peterson	Residential Property	Clark County Assessor
13 283	Jim N. Manes	Residential Property	Clark County Assessor

Group 3

13	162	Jan M. and James R. Kleinsasser	Residential Property	Clark County Assessor
13	242	Clark County Assessor	Commercial Property	Adamar LLC
13	244	Clark County Assessor	Vacant Land	DWSMC Holdings, LLC

H. For Possible Action: Briefing to and from the Board and the Secretary and Staff

- Briefing Schedules
- Proposed Hearing Schedules and Docket Management

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

J. Public Comment

K. 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 E. 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.