

STATE BOARD OF EQUALIZATION AGENDA
September 18, 2017
8:30 a.m.

**Clark County Government Center
County Commission Chambers
500 South Grand Central Parkway
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 begin at 8:30 a.m. September 18, 2017, until all matters on the agenda are heard. Thus, any particular hearing may be continued until later in the day. It is each taxpayer or their representative's responsibility to be present when the case is called. If the taxpayer or their representative is not present when their 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 and Department of Taxation staff

B. Public Comment (see Note 3)

Action may be taken on the following agenda items:

C. For Possible Action: DIRECT APPEAL OF NET PROCEEDS OF MINERALS CERTIFICATION PURSUANT TO NRS 362.135, TAX YEAR 2016-2017

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
17 172	Department of Taxation	Net Proceeds	Gypsum Resources LLC / Blue Diamond

D. For Possible Action: HEARINGS ON CASES REMANDED FROM THE DISTRICT COURT

Clark County, Nevada, et al v. State Board of Equalization, et al.
Remand from the 8th Judicial District Court, Case No. A-15-716341-J, consolidated with Case No. A-15-716342-J, regarding Decision and Order dated November 17, 2015, Granting Petition for Judicial Review, Order of Affirmance from the Nevada Supreme Court dated April 14, 2017 in Case No. 69441; and 8th Judicial District Court Case No. A-15-716339-J, consolidated with Case No. A-15-716340-J, regarding Stipulation and Order Granting Petition for Judicial Review. According to the Court's directive: The State Board Decisions for 2011-2012 and 2012-2013 tax years are remanded. The State Board is directed to initiate further proceedings to address what specific obsolescence affects the value of the subject improvements and to what degree.

E. For Possible Action: DIRECT APPEALS OF CONVERSION OF GOLF COURSE PROPERTY PURSUANT TO NRS 361A.273(2)

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
17 175	Fore Stars Ltd	Golf Course/Open Space	Clark County Assessor
17 176	180 Land Co LLC	Golf Course/Open Space	Clark County Assessor
17 177	Seventy Acres LLC	Golf Course/Open Space	Clark County Assessor

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

G. Public Comment (See Note 3)

H. 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 and on the Department of Administration website at <https://notice.nv.gov/>.