

REVISED STATE BOARD OF EQUALIZATION AGENDA
May 2-3-4, 2016
8:30 a.m.

Grant Sawyer Office Building
May 2nd and May 3rd Room 4401
May 4th Room 4412
555 E. Washington Avenue
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. May 2, 2016, 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
- B. Public Comment (see Note 3)

Action may be taken on the following agenda items:

May 2, 2016

<u>CASE NUMBER</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
A. 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			
16 241	Zieba Family Trust	Vacant Land	Clark County Assessor
B. 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
C. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Denial of Exemption			
16 231	PC Henderson Manor, LLC	Exemption	Clark County Assessor
D. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17, Secured Roll , 2015-16 Unsecured Roll, or 2015-16 Unsecured Supplemental Roll			
16 232	Desert Inn Office Center LLC	Commercial	Clark County Assessor
16 139	WFO REO 2015-02 LLC % Keybank Nat'l Assn	Multi-family Residential	Clark County Assessor
16 140	Sunset Palms Park Apartments	Multi-family Residential	Clark County Assessor
16 141	Sunset Palms Park Apartments LLC	Multi-family Residential	Clark County Assessor
16 177	Flamingo Spencer Garden LLC	Commercial	Clark County Assessor
16 124	Kuo Commercial LLC	Commercial	Clark County Assessor
16 239	Sunset Equity Partners LLC	Commercial	Clark County Assessor
16 256	GY Rainbow Holdings, LLC	Commercial	Clark County Assessor
16 302	PKII Valley Town & Country, LLC c/o KIMCO	Commercial	Clark County Assessor
16 276	D2801 Westwood, Inc.	Commercial	Clark County Assessor
16 277	D2753, LLC	Commercial	Clark County Assessor
16 284	D2765, LLC	Commercial	Clark County Assessor
16 285	D3355 Procyon, LLC	Commercial	Clark County Assessor
16 282	The Shops at Summerlin North LP and The Shops at Summerlin South LP	Commercial	Clark County Assessor
16 283	The Shops at Summerlin North LP and The Shops at Summerlin South LP	Commercial	Clark County Assessor
16 300	Park Flamingo LP	Commercial	Clark County Assessor
16 301	Omninet 3300 Sahara LLC	Commercial	Clark County Assessor

E. For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals for Tax Years 2016-17 Determination of Jurisdiction of State Board. See Note (1)

16	250	Bixby Land Company	Commercial	Clark County Assessor
16	265	Pacifica Sagebrush, LLC	Commercial	Clark County Assessor

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

16	193	B E Uno, LLC	Commercial	Clark County Assessor
16	205	Eastgate, LLC	Commercial	Clark County Assessor
16	194	Bixby Land Company	Commercial	Clark County Assessor
16	206	Bixby Land Company	Commercial	Clark County Assessor
16	208	Ellen 5, LLC	Commercial	Clark County Assessor
16	209	Evergreen II JJJ, LLC	Commercial	Clark County Assessor
16	214	Fresh Investments, LLC	Commercial	Clark County Assessor
16	218	Pacifica Dolce LLC	Commercial	Clark County Assessor
16	219	Pacifica Henderson Suites, LLC	Commercial	Clark County Assessor
16	220	Pacifica Henderson Hotel, LLC	Commercial	Clark County Assessor
16	221	Pacifica North Vegas, LLC	Commercial	Clark County Assessor
16	222	Pacifica Sky Court, LLC	Commercial	Clark County Assessor
16	223	Pacifica Spring Valley, LLC	Commercial	Clark County Assessor
16	235	RC Wiley Furnishings	Commercial	Clark County Assessor
16	236	Silverado Center, LLC	Commercial	Clark County Assessor
16	240	Tropicana East Shopping Center	Commercial	Clark County Assessor
16	243	Capital XI, LLC	Commercial	Clark County Assessor
16	244	CAJOFI, Inc.	Commercial	Clark County Assessor

G. Staff overview of LCB File No. R097-15, amendments to State Board regulations of practice and procedure

For Possible Action: Proposed Adoption Hearing Date

H. Briefing to and from the Board and the Secretary and Staff

For Possible Action: Proposed Hearing Schedules and Docket Management

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

J. Public Comment (See Note 3)

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 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