

STATE BOARD OF EQUALIZATION AGENDA
March 24, 2014
9:00 a.m.

State Legislative Building, Room 2135
401 So Carson St, Carson City, Nevada

STACKED AGENDA: Each listed hearing is one of several hearings scheduled at the same time as part of a regular meeting of the State Board that is expected to begin at 9:00 a.m. March 24, 2014 until all matters on the agenda are heard. Thus, any particular hearing may be continued until later in the day. It is each taxpayer's or his representative's responsibility to be present when the case is called. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

NOTE (1): "Notice of Appearance" cases are cases in which the State Board must first determine if it can accept jurisdiction. If the State Board determines it can accept jurisdiction, the parties must be prepared to proceed on the merits of the case immediately.

NOTE (2): Appellants are advised that decisions may be rendered at any time subsequent to a hearing; the staff or a deputy attorney general may be queried at the time requesting additional information or legal points on the matter.

NOTE (3): No action will be taken on any matters during public comment. **Prior to the commencement and conclusion of a contested case or a quasi-judicial proceeding that may affect the due process rights of an individual, the board may refuse to consider public comment. See NRS 233B.126.** Public comment will be limited to comments of three minutes or less; and relevant to and within the authority of the State Board.

NOTE (4): The State Board of Equalization may take any case or item in a different order than the way the case is listed on the agenda. Items may be combined for consideration by the State Board of Equalization. Items may be pulled or removed from the agenda at any time.

The following order of presentation will ordinarily be used for each appeal:

- 1. Administration of the Oath;**
- 2. Review of Taxpayer Notices designating an authorized agent; consideration of deficient agent authorization notices;**
- 3. Consideration of Appellant or Respondent Preliminary Objections, if any;**
- 4. Consideration of Appellant or Respondent Preliminary Motions, if any;**
- 5. Consideration of State Board Preliminary Motions, if any;**
- 6. Motions to accept or deny late-filed evidence and documents pursuant to NAC 361.723 (5);**
- 7. Introduction of new evidence pursuant to NAC 361.739;**
- 8. Brief Orientation by the County Assessor or his staff (NAC 361.741);**
- 9. A presentation of not more than 15 minutes by the petitioner;**
- 10. A presentation of not more than 15 minutes by the respondent;**
- 11. A rebuttal of not more than 5 minutes by the petitioner;**
- 12. Questions by the State Board;**
- 13. Official Notice of matters recited in NAC 361.720; rules, regulations, official reports, decisions and orders of the Commission, State Board or any agency; matters of common knowledge and technical or scientific facts of established character; pertinent official documents; matters judicially noticed by the Courts; and**
- 14. Closure of hearing; discussion, consideration, and vote by the State Board. The parties may not participate in the discussion of the State Board.**

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

Action may be taken on the following agenda items:

<u>CASE NUMBER</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
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C. For Possible Action: DIRECT APPEALS PURSUANT TO NRS 361.403, TAX YEAR 2014-15 Secured Roll, Approval of Stipulated Agreements

14 102	SkyWest, Inc.	Airline Property	Dept of Taxation
14 103	Spirit Airlines, Inc.	Airline Property	Dept of Taxation
14 104	Gradient Resources (Patua Project LLC)	Geothermal Mine Property	Dept of Taxation

D. For Possible Action: DIRECT APPEAL OF NET PROCEEDS OF MINERALS CERTIFICATION PURSUANT TO NRS 362.135, TAX YEAR 2006-07 through 2012-2013 Unsecured Rolls, Approval of Stipulated Agreement

07 1230	EP Minerals, LLC successor in interest to Eagle Picher Filtration & Minerals, Inc.	Net Proceeds of Minerals	Dept of Taxation
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E. For Possible Action: : DIRECT APPEALS OF NET PROCEEDS OF MINERALS CERTIFICATION PURSUANT TO NRS 362.135, 2013-14 Unsecured Roll, Notice of Appearance to Determine Whether the State Board has jurisdiction to hear the appeal

14 101	Mud Camp Mining Company LLC dba IMV Nevada	Net Proceeds of Minerals	Dept of Taxation
14 105	Saga Exploration Co.	Net Proceeds of Minerals	Dept of Taxation

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

14 111	Melissa Trust c/o Glen D. Siwarski	Residential Property	Washoe County Assessor
14 112	Longley Corners, LLC	Commercial Property	Washoe County Assessor
14 113	Dr. Sala dba Summit Ridge Holding, LLC	Commercial Property	Washoe County Assessor
14 114	Nevada ENT-Rich Johnson/Dooley dba Nevada ENT Properties, LLC	Commercial Property	Washoe County Assessor

G. Presentations by Department of Taxation staff

1. Property Tax Timeline
2. 2012-2013 Statistical Analysis of the Roll
3. 2013-2014 Ratio Study
4. 2014-2015 Agricultural Bulletin and 2014-15 Golf Tables
5. 2014-2015 Rural Building Manual
6. 2014-2015 Personal Property Manual
7. 2014-2015 Improvement Factor

H. For Possible Action: Review of tax rolls of the various counties; review of valuation methods used by county assessors; consideration of possible equalization action for 2013-14 unsecured tax roll and 2014-15 secured tax roll pursuant to NRS 361.395 and NAC 361.659.

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

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

K. *Public Comment (See Note 3)*

L. Adjournment

The Department is pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Department of Taxation in writing or call (775) 684-2160 prior to the meeting.

Notice agendas were posted at the following locations:

DEPARTMENT OF TAXATION LOCATIONS: 1550 College Parkway, Carson City; 4600 Kietzke Lane, Bldg L, Ste 235, Reno; 555 E. Washington Ave, #1300, Las Vegas; 2550 Paseo Verde Parkway, Suite 180, Henderson; Also: CLARK COUNTY GOVERNMENT CENTER, 500 S. Grand Central Parkway, Las Vegas; LAS VEGAS LIBRARY, 833 Las Vegas Blvd, Las Vegas; STATE LIBRARY & ARCHIVES, 100 Stewart St, Carson City.

Notice of this meeting was also posted on the Internet through the Department of Taxation website at www.tax.nv.gov