

STATE BOARD OF EQUALIZATION AGENDA
July 18-20, 2016
8:30 a.m.

Grant Sawyer Office Building
July 18, 19, Room 4412
July 20, Room 4401
555 E. Washington Avenue, Las Vegas, Nevada

July 18 only: Video-Conferencing 8:30 a.m. – 12:30 p.m.
To: State Legislative Building, Room 2134
401 So Carson St, Carson City, Nevada
Internet: <https://www.leg.state.nv.us/App/Calendar/A/>

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. July 18, 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.**

July 18, 2016

Action may be taken on the following agenda items:

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

<u>CASE NUMBER</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
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D. For Possible Action: Consent Agenda: Approval of Stipulated Agreements

16 269	Fresh Printz of Nevada	Personal Property	Clark County Assessor
16 320	Bottling Group LLC	Personal Property	Clark County Assessor
16 323	Nevada Cogeneration Assoc. # 2/Quantum Resource Management	Personal Property	Clark County Assessor
16 324	Sunrise Hospital & Medical Center	Personal Property	Clark County Assessor
16 325	Red Square Technologies	Personal Property	Clark County Assessor
16 326	Sunrise Mountain View Hospital	Personal Property	Clark County Assessor

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
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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
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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
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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
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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 Alae	Commercial	Nye County Assessor
16	178	Fred Fereydoun Alae	Residential	Clark County Assessor
16	299	Lqbal and Harjit Sandhu Trust	Commercial	Lander County Assessor

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

K. 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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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
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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
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N. 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	327	Caesars Entertainment / The Ling	Personal Property	Clark County Assessor
16	319	Marnell Gaming Management LLC	Personal Property	Clark County Assessor

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
16	114	Earl D. Cottrell	Residential	Clark County Assessor
16	116	Dennis G. Nelson and Ruby Leong	Residential	Clark County Assessor
16	121	James Beauparlant	Residential	Clark County Assessor
16	123	Cameron Steele and Tara Ann Steele	Residential	Clark County Assessor
16	125	Sharon A. Stingley	Residential	Clark County Assessor
16	127	Marc Risman	Residential	Clark County Assessor
16	128	Randel and Shellie Patty Living Trust	Residential	Clark County Assessor
16	142	BCLO Trust	Residential	Clark County Assessor
16	143	Avoneo, Inc.	Residential	Clark County Assessor
16	175	Tony Bond and Donna L. Bonakdar	Residential	Clark County Assessor
16	176	Charles T. Dante	Residential	Clark County Assessor
16	192	Astorga Family Trust, Raymond and Josephine Astorga, Trustees	Residential	Clark County Assessor
16	234	Wade W. and Sarah S. Guindy	Residential	Clark County Assessor

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
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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
16	152	David and Janis Holter	Residential	Clark County Assessor
16	163	Robert A. and Kathleen A. Schimeme	Residential	Clark County Assessor
16	186	Kelso Family Trust	Residential	Clark County Assessor
16	187	Yong Hwa Jung	Residential	Clark County Assessor
16	191	Peter Viger	Residential	Clark County Assessor
16	233	Thomas J. Stenson	Residential	Clark County Assessor

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
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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	117	Janet Hart	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	159	Martin & Susan J. Quintana	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	172	Alfonso G. Jr., and Raquel Y. Mercado	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

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

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

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

W. Public Comment (See Note 3)

X. 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.

This agenda was also posted at the following locations: NEVADA STATE LIBRARY, 100 Stewart Street, Carson City; DEPARTMENT OF TAXATION LOCATIONS, 1150 E. College Parkway, Carson City; 4600 Kietzke Lane, Building O, #263, Reno; 555 E. Washington Avenue, #1300, Las Vegas; 850 Elm Street, #2, Elko; and at the Main Public Library in counties where an office of the Department of Taxation is not located.

Notice of this meeting was also posted on the Internet through the Department of Taxation website <http://tax.nv.gov/> and on the Internet website maintained by the Legislative Counsel Bureau <http://leg.state.nv.us/> and the Department of Administration website <https://notice.nv.gov/>.