The meeting was held at the Nevada Gaming Control Board, 555 East Washington Avenue, Suite 2450, Las Vegas, Nevada.

STATE BOARD MEMBERS PRESENT:
- Ben Johnson, Acting Chairman
- Anthony Wren
- Dennis Meservy
- Keith Harper

MEMBERS OF THE PUBLIC PRESENT:
- Name, Representing
- John M. Lowes, Clark County Assessor
- Joe Monzon, 15-252
- Mary Ann Weidner, Clark County Assessor
- Michele Hanrahan, Clark County Assessor
- Rodney Jean, 15-166, 267, 268
- Leon F. Maj, Clark County Assessor
- Rose Scott, Clark County Assessor
- Mike Killion, Frazer, Ryan, Goldberg & Arnold
- Mathew Policestro, 15-232
- Brian Kelly, Clark County Assessor
- Bretta Ferrie, Ryan Law Firm, LLP
- Wayne Tannenbaum

Action on June 2, 2015:

Agenda Item A: Opening Remarks by the Chairman; introduction of State Board members

The Chairman (Benjamin Johnson) made opening remarks and introduced Board Members Tony Wren, Dennis Meservy and Keith Harper, as well as Deputy Attorney General Dawn Buoncristiani. Ms. Terry Rubald identified her staff for the chairman.

Agenda Item B: Public Comment

The Chairman called for Public Comment. There was none. Ms. Buoncristiani then swore in witnesses. The Chairman explained the procedures for appeals before the State Board.

Agenda Item D: For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll Group 3

15 240 Las Vegas Self Storage Inc Commercial Property Clark County Assessor

Michael Killion appeared on behalf of Las Vegas Self Storage Inc. Leon Maj appeared on behalf of the Clark County Assessor’s Office.

There were two votes with motions that failed. For the lack of a successful motion, the taxpayer was denied relief.

15 242 Atlantic Mini Storage of America Commercial Property Clark County Assessor
Michael Killion appeared on behalf of Atlantic Mini Storage of America. Leon Maj appeared on behalf of the Clark County Assessor’s Office.

Member Harper made the motion to lower the taxable value. Member Meservy seconded the motion. The vote was unanimously in favor of the motion.

<table>
<thead>
<tr>
<th>Parcel Number</th>
<th>Taxable Value</th>
<th>Assessed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Established by County Board of Equalization</td>
<td>Revised by State Board</td>
</tr>
<tr>
<td>140-07-802-006</td>
<td>$627,263</td>
<td>$627,263</td>
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<tr>
<td>Land</td>
<td>$2,130,825</td>
<td>$1,671,137</td>
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<tr>
<td>Improvements</td>
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<td>$2,298,400</td>
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<tr>
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<tr>
<td>Improvements</td>
<td>$2,660,980</td>
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<td>$3,180,826</td>
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<tr>
<td>162-06-502-019</td>
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</tr>
<tr>
<td>Total</td>
<td>$3,180,826</td>
<td>$2,918,376</td>
</tr>
</tbody>
</table>

Michael Killion appeared on behalf of Valley View 4 LLC. Rose Livingston and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office.

Member Harper made the motion to lower the taxable value. Member Meservy seconded the motion. The vote was unanimously in favor of the motion.

This case was called at the same time with a case from Section E, also EVAPS LLC

Agenda Item E: For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2014-15, Supplemental Unsecured Roll

15 244 EVAPS, LLC Commercial Property Clark County Assessor

Michael Killion appeared on behalf of EVAPS, LLC. Bob Costello and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office.

Member Harper made the motion to uphold the recommended taxable value. Member Meservy seconded the motion. The vote was unanimously in favor of the motion.

15 239 PN II, Inc Commercial Property Clark County Assessor

Michael Killion appeared on behalf of PN II, Inc. Darrel Prawalsky and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office.
Member Harper made the motion to uphold the recommended taxable value. Member Wren seconded the motion. The vote was unanimously in favor of the motion.

Ms. Rubald asked to call the next case out of order:

**Agenda Item G: For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll**

15 172 Plaza Las Americas Holdings LLC Commercial Property Clark County Assessor

Wayne Tannenbaum and Chris Glidewell appeared on behalf of Plaza Las Americas Holdings, LLC. Michele Hanrahan and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office. Ms. Weidner presented a stipulation that was signed at the County Board which the County Board voted on and accepted.

Member Meservy made the motion that the board follow the legal Counsel’s advice and not accept jurisdiction on this case. Member Wren seconded the motion. The vote was unanimously in favor of the motion.

**Agenda Item F: For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll, Appeals of County Board decisions not to accept jurisdiction.**

15 217 Core Revere, LLC Commercial Property Clark County Assessor

The wrong county case number was provided for the record. Ms. Rubald made the recommendation to continue the case.

Member Wren made the motion to continue the case until the next hearing date. Member Harper seconded the motion. The vote was unanimously in favor of the motion.

15 232 CSFB 2005-C6 City Center West office Bldg LLC dba Torchlight Loan Service LLC

Mathew Policestro appeared on behalf of CSFB 2005-C6 City Center West office Bldg LLC dba Torchlight Loan Service LLC. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office.

Member Wren made the motion that the County Board was justified in their decision not to accept jurisdiction. Member Harper seconded the motion. All of the board members voted in favor of the motion except Member Meservy who voted nay. The motion carried.

At this time Member Wren made the motion to incorporate all of the discussion and commentary, argument, hearsay, “should”, “must” into the next cases, everything in Group F. Member Harper seconded the motion. The vote was unanimously in favor of the motion.

15 233 CSFB 2005-C6 City Center West Office Bldg LLC dba Torchlight Loan Service LLC

Mathew Policestro appeared on behalf of CSFB 2005-C6 City Center West Office Bldg LLC dba Torchlight Loan Service LLC. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office.

Member Wren made the motion that the board affirm the County Board’s decision. Member Harper seconded the motion. The vote was unanimously in favor of the motion.

15 266 Creative Capital of Nevada, LLC Commercial Property Clark County Assessor
Rodney M. Jean appeared on behalf of Creative Capital of Nevada, LLC. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office.

Member Wren made the motion that the County Board should have accepted jurisdiction and to send the case back to the County Board to be heard with the instruction to accept jurisdiction. Member Meservy seconded the motion. All of the board members voted in favor of the motion except Member Harper who voted nay. The motion carried.

15 267 Creative Capital of Nevada, LLC Commercial Property Clark County Assessor

Rodney M. Jean appeared on behalf of Creative Capital of Nevada, LLC. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office.

Member Wren made the motion that the County Board should have accepted jurisdiction and to send the case back to the County Board to be heard with the instruction to accept jurisdiction. Member Meservy seconded the motion. All of the board members voted in favor of the motion except Member Harper who voted nay. The motion carried.

15 268 Ehrlich Investment Trust 1979 Commercial Property Clark County Assessor

Rodney M. Jean appeared on behalf of Ehrlich Investment Trust 1979. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office.

Member Wren made the motion that the board reverse and remand this case back to the County Board of Equalization. Member Meservy seconded the motion. All of the board members voted in favor of the motion except Member Harper who voted nay. The motion carried.

15 249 PC Sunset Palms LLC Commercial Property Clark County Assessor
15 251 Haven J. Barlow Trust, Haven J. Barlow, Trustee Commercial Property Clark County Assessor
15 254 Prologis Trust Commercial Property Clark County Assessor
15 256 Rainbow Business Center LLC Commercial Property Clark County Assessor
15 257 CXA-10 Corporation Commercial Property Clark County Assessor
15 258 Desert Inn Office Center, LLC Commercial Property Clark County Assessor
15 259 CXA-10 Corporation Commercial Property Clark County Assessor
15 260 CXA-10 Corporation Commercial Property Clark County Assessor
15 262 CMC Steel Fabricators Inc. Commercial Property Clark County Assessor
15 263 ART MTGE Borrowers Propco Commercial Property Clark County Assessor 2010-5

These cases were withdrawn.

15 252 Jackson-Shaw Paradise LV II LP Commercial Property Clark County Assessor

Joe Monzon of Marvin F. Poer and Company appeared on behalf of Jackson-Shaw Paradise LV II, LP. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office.

Member Wren made the motion to uphold the County Board’s decision to not accept jurisdiction. Member Harper seconded the motion. The motion carried.

15 170 Pacifica Henderson Hotel LLC Commercial Property Clark County Assessor

Chris Glidewell and Wayne Tannenbaum appeared on behalf of Pacific Henderson Hotel LLC. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office.

Member Wren made the motion that the case should go back to the County Board and be heard and the County Board should accept jurisdiction. Member Meservy seconded the motion. All of the board members voted in favor of the motion except Member Harper who voted nay. The motion carried.
Chris Glidewell and Wayne Tannenbaum appeared on behalf of CKWY Vegas LLC. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office.

Member Wren made the motion to uphold the County Board’s decision to not accept jurisdiction. Chairman Johnson seconded the motion. The Chairman and Member Wren voted in favor of the motion and Member Meservy and Member Harper voted nay. Because there was not a majority vote the taxpayer was denied relief.

Chris Glidewell and Wayne Tannenbaum of Pivotal Tax Solutions appeared on behalf of Tropicana East Shopping Center. Doug Scott and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office. A motion was approved to consolidate these three cases.

Member Wren made the motion to uphold the county Board’s decision not to accept jurisdiction. Chairman Johnson seconded the motion. The Chairman and Member Wren voted in favor of the motion and Member Meservy and Member Harper voted nay. Because there was not a majority vote the taxpayer was denied relief.

Agenda Item G: For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll

These cases were withdrawn.

Wayne Tannenbaum of Pivotal Tax Solutions appeared on behalf of CARE Holdings LLC and withdrew this case.

Chris Glidewell and Wayne Tannenbaum of Pivotal Tax Solutions appeared on behalf of Bixby Land Company. John Lowes, Mary Ann Weidner and Brian Lemons appeared on behalf of the Clark County Assessor’s Office.

Member Harper made the motion to uphold the County Board’s recommended value. Member Meservy seconded the motion. The motion carried.

Agenda Item H: Briefing to and from the Board and the Secretary and Staff For Possible Action: Proposed Hearing Schedules and Docket Management

Ms. Rubald reported there would be a need to schedule some workshops on regulations and forms to go with AB452.

Also discussed was Ms. Martin’s replacement on the board.

AGENDA ITEM I: State Board of Equalization Comments

Member Meservy asked when the next meeting would be, Ms. Rubald said July 20 and 21. The meeting up north will be 24, 25, 26 of August.
AGENDA ITEM J: PUBLIC COMMENT

The chairman called for public comment. There was none.

AGENDA ITEM K: Adjournment

The proceedings were adjourned at 2:01 p.m.