

STATE BOARD OF EQUALIZATION AGENDA
June 15, 16, 17, 2016
8:30 a.m.

Grant Sawyer Office Building
June 15, Room 4401
June 16, Room 4500
June 17 8:30 a.m. until 12:00 p.m., Room 4412
June 17 1:30 p.m. until 4:30 p.m., Room 4500
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. June 15, 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:

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<u>CASE NUMBER</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
C. 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, or 2015-16 Supplemental Roll			
16 120	Oehler 1992 Trust	Multi-family Res	Clark County Assessor
16 275	CF MH III Three Crowns LLC	Multi-family Res	Clark County Assessor
16 281	District Apartment Land LLC	Multi-family Res	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			
16 103	BR Summerlin Property, LLC	Commercial	Clark County Assessor
16 136	U.S. National Assn Tr c/o C-III Asset Mgmt	Commercial	Clark County Assessor
16 292	Mars Partners LTD	Commercial	Clark County Assessor
16 293	Mars Partners LTD	Commercial	Clark County Assessor
16 294	Mars Partners LTD	Vacant Land	Clark County Assessor
16 287	Fisher Brothers Las Vegas LLC	Commercial	Clark County Assessor
16 288	Fisher Brothers Las Vegas LLC	Commercial	Clark County Assessor
16 207	Eastgate Auto Properties LLC	Commercial	Clark County Assessor
16 210	Findlay Family Properties LP	Commercial	Clark County Assessor
16 211	Findlay-Shack Properties LLC	Commercial	Clark County Assessor
16 212	Findlay Family Properties LP	Commercial	Clark County Assessor
16 213	Findlay Family Properties LP	Commercial	Clark County Assessor
16 215	James 215, LLC	Commercial	Clark County Assessor
16 224	Palm Mortuary, Inc.	Commercial	Clark County Assessor
16 225	Palm Mortuary, Inc.	Commercial	Clark County Assessor
16 226	Palm Mortuary, Inc.	Commercial	Clark County Assessor
16 227	Palm Mortuary, Inc.	Commercial	Clark County Assessor
16 228	Palm Mortuary, Inc.	Commercial	Clark County Assessor
16 229	Palm Mortuary, Inc.	Commercial	Clark County Assessor
16 230	Palm Mortuary, Inc.	Commercial	Clark County Assessor
16 245	CDF Property Holdings, LLC	Commercial	Clark County Assessor
16 279	Findlay Family Properties LP	Commercial	Clark County Assessor
16 247	3439 W. Cahuenga LLC	Commercial	Clark County Assessor
16 216	Medford Capital 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)			
16 262	Medford Capital LLC	Commercial	Clark County Assessor
16 217	New Deal – Seabreeze, LLC	Commercial	Clark County Assessor
16 237	Southern California Nevada LLC	Commercial	Clark County Assessor
16 238	Tenaya Village LLC	Commercial	Clark County Assessor
16 246	CARE Holdings LLC et al	Commercial	Clark County Assessor
16 248	2550 Casino Investments, LLC	Commercial	Clark County Assessor
16 249	3391 Buffalo Building, LLC	Commercial	Clark County Assessor
16 251	CDF Property Holdings, LLC	Commercial	Clark County Assessor
16 252	CKWY Vegas LLC	Commercial	Clark County Assessor
16 253	Chilton Properties, LLC	Commercial	Clark County Assessor
16 254	Constantino Noval Nevada 2 LLC	Commercial	Clark County Assessor
16 257	Highland Industrial Park Partnership	Commercial	Clark County Assessor

16	258	Hospice Properties V, LLC	Commercial	Clark County Assessor
16	259	Jones 215 LLC	Commercial	Clark County Assessor
16	260	MBSC LLC	Commercial	Clark County Assessor
16	261	Mayflower Properties LP	Commercial	Clark County Assessor
16	263	Miller Trust et al 80%	Commercial	Clark County Assessor
16	264	New Deal - Seabreeze	Commercial	Clark County Assessor
16	266	Philana Corporation	Commercial	Clark County Assessor
16	267	Pokras Family LP	Commercial	Clark County Assessor
16	268	Pokras Family LP	Commercial	Clark County Assessor
16	270	Warm Springs LLC	Commercial	Clark County Assessor

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F. 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.

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

For Possible Action: Proposed Hearing Schedules and Docket Management

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

I. Public Comment (See Note 3)

J. 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 <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/>.