

**Minutes of the Meeting
STATE BOARD OF EQUALIZATION
March 28, 2016
9:00 a.m.**

The meeting was held at the State Legislative Building, Room 2134, 401 South Carson St, Carson City, Nevada and was video-conferenced to Grant Sawyer Building, Room 4401, Las Vegas, Nevada.

STATE BOARD MEMBERS PRESENT:

Benjamin Johnson, Acting Chairman
Dennis Meservy
Robert Schiffmacher
Al Plank
Keith Harper

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
Michael Clark	Washoe County
Josh Wilson	Washoe County
David Derman	Assessor's Office
Amanda Schweisthal	Retain Association of NV
Doug Scott	Carson City Assessor
Dorothy Fowler	Mineral County Assessor
Anthony L. Driver	Self

COUNSEL TO BOARD

Dawn Buoncristiani

DEPT OF TAXATION STAFF PRESENT:

Terry Rubald
Anita Moore
Jeff Mitchell
Harman Bains
Sorin G. Popa
Cheryl Erskine

Action on March 28, 2016:

Agenda Item A:

The acting Chairman made opening remarks and introduced Board Members Dennis Meservy, Keith Harper, Al Plank and Bob Schiffmacher.

Agenda Item B:

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

Agenda Item C:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17, Secured Roll, by telephone conference call

16 113 Anthony L. Driver & Eva L. Driver Vacant Land Mineral County Assessor

Anthony L. Driver appeared by telephone conference call (Taxpayer). Dorothy Fowler appeared by telephone conference on behalf of the Mineral County Assessor's Office (Assessor).

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the Assessor's data did not support a taxable value of \$7,500. After the State Board discussed an average value between the two comparable sales, Mr. Schiffmacher moved to reduce the

taxable value to \$5,700 for the current tax year. Mr. Plank seconded the motion and the vote in favor of the motion was unanimous.

Agenda Item D:

For Possible Action: DIRECT APPEALS OF THE PROPERTY OF A MINE, TAX YEAR 2016-17 Secured Roll and 2015-16 Unsecured Roll

16 102 Grant Canyon Oil and Gas, LLC Mine Department of Taxation

No one appeared on behalf of Grant Canyon Oil and Gas, LLC (Taxpayer). Jeff Mitchell appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. Mr. Meservy moved to accept the stipulated agreement as presented. Mr. Plank seconded the motion. The vote was unanimous, and the motion carried.

16 107 J.S. Redpath Corporation Mine Department of Taxation

No one appeared on behalf of J.S. Redpath (Taxpayer). Jeff Mitchell appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. Mr. Plank recused himself from voting. Mr. Schiffmacher moved to accept the stipulated agreement between the Department of Taxation and the taxpayer. Mr. Harper seconded the motion. The vote was unanimous, and the motion carried.

16 112 Plum Mining, LLC Mine Department of Taxation

No one appeared on behalf of Plum Mining LLC, Goldspring Inc. dba Comstock Mines (Taxpayer). Jeff Mitchell appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. Mr. Schiffmacher moved to accept the stipulated agreement between the Department of Taxation and the taxpayer. Mr. Plank seconded the motion. The vote was unanimous, and the motion carried.

Agenda Item E:

Presentations by Department of Taxation staff

1. *General Overview*

a. Property Tax Timeline, Hearing Guidelines

Ms. Rubald discussed the reports published by the department regarding the property tax timelines for the secured and unsecured roll and net proceeds reporting dates. Briefly discussing the hearing guidelines and the quick reference guide included in the hearing packet.

b. 2014-2015 Statistical Analysis of the Roll

Ms. Rubald explained the Statistical Analysis and how it shows the demographic of various property types.

c. 2015-2016 Ratio Study

Ms. Rubald went over the ratio study for 15-16, which included Clark, Esmeralda, Eureka, Lincoln, Mineral and Storey Counties. She explained the legal range for the assessed value for every county was between 32 and 36 percent. Mineral County was the only one below the range. Ms. Rubald explained what the Tax Commission directed Mineral County to do. Acting Chairman requested a follow up with Mineral County at the end of the year.

d. 2016-2017 Agricultural Bulletin and 2015-16 Golf Tables

Ms. Rubald explained the income approach method used for setting land values for properties that qualify as agricultural. She also explained that the bulletin includes open space property, which includes golf courses. Ms. Rubald briefly went over how they have a formulated method that defines the class type of golf courses.

e. 2016-2017 Rural Building Manual

Ms. Rubald explained the Rural Building Manual and the Alternate Rural Building Manual published this year. She stated one was published with the 25 percent deduction, the other was not. This was an effort to assist assessors in transitioning to the proper use of the Rural Building Manual. They have asked the assessors this year to make the 25 percent adjustment on their own for any building that was built without the use of skilled labor. She also explained their research on the different kinds of equipment shelters and some instructions for the assessors are in the manual.

f. 2016-2017 Personal Property Manual

Ms. Rubald explained the changes in the Personal Property Manual are in the PPI and the CPI, and very little else. She briefly explained how personal property is calculated depending on the lifespan of the item. She also mentioned the Appendix B, which shows the method that is used to estimate the cost indices. Lastly, she explained the market tests, and how they use them to compare the depreciation against our Personal Property Manual. Mr. Schiffmacher asked what the most frequent controversies were. Ms. Rubald explained, in her opinion, that it was the classification of properties, as well as the telecommunications controversy, whether that was real or personal property.

g. 2016-2017 Improvement Factor

Ms. Rubald briefly explained the Improvement Factor which is to keep properties that are not appraised annually at similar levels of those that are.

2. Remarks from the Attorney General, including review of preponderance of evidence standard; and further considerations of policies and procedures.

Ms. Buoncristiani explained the appeal process and the different levels of appeals, as well as the duties the Board has to the taxpayers at the appeal level, explaining due process and fairness to both sides. She discussed what a preponderance of the evidence means, and a burden of proof, as well as the duties the Board has during a hearing regarding evidence. Acting Chairman brought up how they should handle allegations regarding the board meeting outside of public hearings, and she stated they need to be addressed, that they can address them, or use their staff to address the things in their particular areas, how it is important to get it on the record. She also mentioned the importance of being on the record with what method and regulations are used in determining valuations, whether the board agrees with the assessor, the taxpayer, or if they come up with a different value. That they must have specific and substantial evidence and it must be in the record. How to handle a record when there isn't enough or any evidence. She briefly talked about the difference between factual and legal questions, as well as the deference given to the board by the courts. Lastly, she brought up the public recusal standard.

Agenda Item F:

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 2015-16 unsecured tax roll and 2016-17 secured tax roll pursuant to NRS 361.395 and NAC 361.659.

Ms. Rubald explained the tax rolls and how the statute is written, basically stating that the Board is to review the tax rolls and equalize, and how there is little information in the tax roll that would be helpful to actually equalize. She went on to explain what equalize means, and what the boards have done in prior

years by deferring decisions to the end of the session. Ms. Buoncristiani added why that statute exists, and that the legislature has been reluctant change property tax statutes.

Mr. Meservy motioned to wait until the end of the session to make any recommendations in case more information is provided. Mr. Schiffmacher seconded, the vote was unanimous, and the motion carried.

Agenda Item G:

Briefing to and from the Board and the Secretary and Staff

For Possible Action: Proposed Hearing Schedules and Docket Management

Ms. Rubald discussed the case load and the amount of cases that can be heard in a day. She brought up available dates. After discussion with the board members, dates were decided.

Agenda Item H:

For Possible Action: Review and Approval of Minutes:

- ♦ November 20, 2015

Mr. Schiffmacher motioned to approve the minutes from the November 20th meeting. Mr. Plank and Mr. Meservy seconded the motion. The vote was unanimous, and the motion carried.

Agenda item I:

State Board of Equalization Comments (see Note 3)

There were no comments from the board.

Agenda Item J:

Public Comment (See Note 3)

There was no public comment.

Agenda Item K:

Adjournment

The proceedings were adjourned at 12:11 p.m. March 28, 2016.

**Minutes of the Meeting
STATE BOARD OF EQUALIZATION
May 2-4, 2016
8:00 a.m.**

The meeting was held at the Grant Sawyer Building, 555 East Washington Avenue, Suite 4401, Las Vegas Nevada.

STATE BOARD MEMBERS PRESENT:

Dennis Meservy, Chairman
Benjamin Johnson
Keith Harper
Robert Schiffmacher
Al Plank

COUNSEL TO BOARD

Dawn Buoncristiani, Deputy Attorney General

DEPT OF TAXATION STAFF PRESENT:

Terry Rubald
Anita Moore

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
Doug Scott,	Clark County Assessor
Tina Poff,	Clark County Assessor
Max Couvillier,	Faith Community Lutheran Church
Lisa Logsdon,	Clark County District Attorney
Mary Ann Weidner,	Clark County Assessor
Michael Lane,	Clark County Assessor
Camille Montoya,	Clark County Assessor
Robert Conte,	Sunset Palms Park Apartments
Brian Lemmons,	Clark County Assessor
John Weisler,	Flamingo Spencer Garden LLC
Huan Quan Mai,	Flamingo Spencer Garden LLC
Rose Livingston,	Clark County Assessor
Jill Wood,	Clark County Assessor
Catherine Kuo,	Kuo Commercial LLC
Julia Kuo,	Kuo Commercial LLC
Carolanne Doherty,	Clark County Assessor
Jeff Payson,	Clark County Assessor
Benjamin Donel,	Sunset Equity Partners LLC
Scott Anderle,	Clark County Assessor
Terry English,	Westwood, Inc.
Fred Vandover,	Clark County Assessor
Wayne Tannenbaum,	Pivotal Tax
Tom Verheyen,	Clark County Assessor
Suki Peterson,	Clark County Assessor

Action on May 2, 2016:

The Chairman made opening remarks and introduced board members Al Plank, Bob Schiffmacher, Keith Harper, and Benjamin Johnson, as well as Attorney General Dawn Buoncristiani. He directed Terry Rubald to introduce her staff, and she introduced Anita Moore, State Board Coordinator.

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 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
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Doug Scott appeared on behalf of Clark County Assessor's Office (Assessor). No one appeared on behalf of Tony J. and Leslie A. Zieba (Taxpayer).

The State Board found the County Board decision was supported by a preponderance of evidence before it to support the decision it made. The State Board found the appeal form was filed late. The State Board found the County Board had not erred in its decision.

The State Board affirmed the decision of the County Board.

Agenda Item 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
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Ms. Poff appeared on behalf of on behalf of Clark County Assessor's Office (Assessor). Max Couvillier, Attorney, appeared on behalf of the Office for Faith Community Lutheran Church (Taxpayer).

Ms. Buoncristiani mentioned the late filing issue, and whether or not Mr. Couvillier was prepared to address the late filing issue or if he would like a continuance. Mr. Couvillier consulted with his client and requested a continuance to prepare a brief to properly address the late filing issue.

The hearing was closed. Mr. Johnson motioned to continue to a future date, Mr. Harper seconded the motion. The vote was unanimous and the motion carried.

Agenda Item 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

Ms. Rubald announced which cases in Agenda Items C through F were withdrawn (Case Nos. 16-231, 16-232, 16-300, 16-301, 16-250, 16-265, 16-193, 16-205, 16-194, 16-206, 16-218, 16-219, 16-221, 16-223, 16-235, 16-240, 16-243, 16-244)

16	231	PC Henderson Manor, LLC	Exemption	Clark County Assessor
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Case was withdrawn.

Agenda Item 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
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Case was withdrawn.

16	139	WFO REO 2015-02 LLC c/o Keybank Nat'l Assn	Multi-family Residential	Clark County Assessor
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Michael Lane appeared on behalf of the Clark County Assessor's Office (Assessor). No one appeared on behalf of WFO REO 2015-02 LLC c/o Keybank National Association (Taxpayer).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct.

The State Board affirmed the decision of the County Board

16	140	Sunset Palms Park Apartments	Multi-family Residential	Clark County Assessor
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Camille Montoya appeared on behalf of the Clark County Assessor's Office (Assessor). Robert Conte appeared on behalf of Sunset Palms Park Apartments, LLC (Taxpayer).

The State Board found the Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the cap rate should be established at 7.5% to reflect the lack of future appreciation in the potential income stream but also the durability of the income stream. The State Board tested the taxable value by capitalizing a net operating income stream of \$130,530 based on the information in the rent rolls. The test resulted in a taxable value of \$1,693,333 or \$35,280 per unit.

The State Board found the taxable value of the subject property should be reduced to \$1,693,330 with the taxable value of the land remaining the same and the obsolescence applied to the improvements.

16 141 Sunset Palms Park Apartments LLC Multi-family Residential Clark County Assessor

Camille Montoya appeared on behalf of the Clark County Assessor's Office (Assessor). Robert Conte appeared on behalf of Sunset Palms Park Apartments, LLC (Taxpayer).

The State Board found the Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the cap rate should be established at 7.5% to reflect the lack of future appreciation in the potential income stream but also the durability of the income stream. The State Board tested the taxable value by capitalizing a net operating income stream of \$130,530 based on the information in the rent rolls. The test resulted in a taxable value of \$1,693,333 or \$35,280 per unit.

The State Board found the taxable value of the subject property should be reduced to \$1,975,555 with the taxable value of the land remaining the same and the obsolescence applied to the improvements.

16 177 Flamingo Spencer Garden LLC Commercial Clark County Assessor

Rose Livingston appeared on behalf of the Clark County Assessor's Office (Assessor). Huan Quan Mai and John Weisler appeared on behalf of Flamingo Spencer Garden LLC (Taxpayer).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The price per square foot established by the County Board of \$46.78 was the strongest evidence provided because it is consistent with general market conditions.

The State Board affirmed the decision of the County Board.

16 124 Kuo Commercial LLC Commercial Clark County Assessor

Jill Wood and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor). Julia Kuo appeared on behalf of Kuo Commercial LLC (Taxpayer). Julia Kuo and Katherine Kuo appeared on behalf of Kuo Commercial, LLC (Taxpayer).

The State Board found the taxable value of the subject property should be reduced to \$973,615 which equates to \$58.70 per square foot, a value which is within the range of comparable sales. The reduction represents the obsolescence of the improvements, and no change to the taxable value of the land.

16 239 Sunset Equity Partners LLC Commercial Clark County Assessor

Carolanne Doherty and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor). Benjamin Donel, Managing Member, appeared on behalf of Sunset Equity Partners, LLC (Taxpayer).

The State Board found the Taxpayer has met the burden of proving the existence of contamination and provided the cost of remediation. The State Board further found the price paid for the subject property is the best indicator of value. The State Board also found the Taxpayer's income approach indicator of value of \$1,945,886 was a reasonable indication of value.

The State Board found the taxable value of the subject property should be reduced to \$1,945,886 which equates to \$53.69 per square foot with the taxable value of the land remaining the same and the obsolescence applied to the improvements.

16 256 GY Rainbow Holdings, LLC Commercial Clark County Assessor

Michael Lane appeared on behalf of the Clark County Assessor's Office (Assessor). No one appeared on behalf of GY Rainbow Holdings, LLC (Taxpayer).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct. The evidence with regard to the income approach provided by the Assessor at page 34 of the record supports the taxable value.

The State Board affirmed the decision of the County Board.

16 302 PKII Valley Town & Country, LLC c/o KIMCO Commercial Clark County Assessor

Scott Anderle appeared on behalf of the Clark County Assessor's Office (Assessor). No one appeared on behalf of PK II Green Valley Town and Country, LLC (Taxpayer).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct. The taxable value was well supported by evidence of market information and the sales and income approach indicators in the record.

The State Board affirmed the decision of the County Board.

16 276 D2801 Westwood, Inc. Commercial Clark County Assessor
16 277 D2753, LLC Commercial Clark County Assessor

Ms. Buoncristiani swore in a potential witness.

Scott Andrle appeared on behalf of the Clark County Assessor's Office (Assessor). Terry English appeared on behalf of D2801 Westwood, Inc., case no 16-277; (Taxpayer).

Mr. English and Mr. Andrle agreed to consolidating these two properties. Mr. Johnson moved to consolidate these properties, Mr. Harper seconded the motion. The vote was unanimous, and the motion was carried.

The Taxpayer did not present sufficient evidence to support a value different from that established by the County Board. The State Board found the value of \$217.05 per square foot based on a combined value of \$4,970,125 for the two parcels is well supported by market information on comparable properties.

The State Board affirmed the decision of the County Board

16 284 D2765, LLC Commercial Clark County Assessor

Brian Lemons appeared on behalf of the Clark County Assessor's Office (Assessor). Terry English appeared on behalf of D2765, LLC (Taxpayer).

The Taxpayer did not present sufficient evidence to support a value different from that established by the County Board. The State Board found the value per square foot of \$8.93 for the improvements and land is fair and well supported and does not exceed full cash value.

The State Board affirmed the decision of the County Board.

16 285 D3355 Procyon, LLC Commercial Clark County Assessor

Scott Andrle appeared on behalf of the Clark County Assessor's Office (Assessor). Terry English appeared on behalf of D2765, LLC. (Taxpayer).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the value of \$30.66 per square foot for the improvements is similar to comparable properties and the property does not exceed full cash value.

The State Board affirmed the decision of the County Board.

16	282	The Shops at Summerlin North LP	Commercial	Clark County Assessor
16	283	The Shops at Summerlin North LP	Commercial	Clark County Assessor

Frederick Van Dover and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor). Paul Bancroft of Fennemore Craig, P.C., appeared on behalf of The Shops at Summerlin North, LP and The Shops at Summerlin South, LP (Taxpayer). Continued.

May 3, 2016

This matter was continued from the previous day.

The Chairman introduced the board members Al Plank, Bob Schiffmacher, Keith Harper, and Benjamin Johnson, as well as Attorney General Dawn Buoncristiani. He directed Terry Rubald to introduce her staff, and she introduced Anita Moore, State Board Coordinator.

Ms. Buoncristiani then swore in witnesses.

The State Board discussed in detail whether the subject property was treated in the same manner as other similarly situated properties. The State Board found that the parcels were part of one economic unit consisting of the overall 105 acre subject parcel. The State Board found the parcels were valued correctly from an equalization viewpoint because there was evidence in the record that the Assessor's office had valued similarly situated properties in the same manner, as one economic unit. The State Board found the overall collective unit has a taxable value consistent with market conditions at \$12 per square foot. Although there was also evidence in the record that other similarly situated properties had been valued as single parcels rather than as a collective unit, the fact that the law provides for a choice of methodology based on the Assessor's judgment; that other similarly situated properties had been valued using similar methodology; and that ultimately the taxable value was consistent with market conditions, the State Board found the properties were equalized with other similarly situated properties.

The State Board affirmed the decision of the County Board on a majority vote, three to two.

16	300	Park Flamingo LP	Commercial	Clark County Assessor
16	301	Omninet 3300 Sahara LLC	Commercial	Clark County Assessor

Cases 16-300 and 16-301 were withdrawn.

Agenda Item 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

Cases 16-250 and 16-265 were withdrawn.

Agenda Item 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

Cases 16-193, 16- 205, 16-194, 16-206, 16-208 were withdrawn.

16	209	Evergreen II JJJ, LLC	Commercial	Clark County Assessor
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Brian Lemons and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor). Wayne Tannenbaum of Pivotal Tax Solutions appeared on behalf of Evergreen II JJJ, LLC (Taxpayer).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the Assessor used conservative rental rates in the income approach to value. The State Board also found the sales information provided by the Taxpayer and the Assessor indicates the taxable value does not exceed full cash value, including accounting for excess land.

The State Board affirmed the decision of the County Board.

16	214	Fresh Investments, LLC	Commercial	Clark County Assessor
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Tom Verheyen, Brian Lemons and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor). Wayne Tannenbaum of Pivotal Tax Solutions appeared on behalf of Fresh Investments, LLC (Taxpayer).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board reviewed the components of the income approach used by the Assessor and found the 8% cap rate was conservative and the monthly rent of 75 cents per square foot was reasonable. The imputed value of \$95.18 per square foot is also conservative compared to other properties in the neighborhood considering the airport submarket is very strong and given that the Taxpayer did not supply any information about the percentage of the building devoted to cold storage. Even though there are few sales for cold storage facilities, the State Board found there have been a number of sales of non-cold storage office warehouse facilities that support values over \$100 per square foot. The State Board found the taxable value established by the County Board does not exceed market value.

The State Board affirmed the decision of the County Board.

16	218	Pacifica Dolce LLC	Commercial	Clark County Assessor
16	219	Pacifica Henderson Suites, LLC	Commercial	Clark County Assessor

Cases 16-218 and 16-219 were withdrawn.

16	220	Pacifica Henderson Hotel, LLC	Commercial	Clark County Assessor
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Jill Wood appeared on behalf of the Clark County Assessor's Office (Assessor). Wayne Tannenbaum of Pivotal Tax Solutions appeared on behalf of Pacifica Henderson Hotel, LLC (Taxpayer).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board reviewed the components of the income approach used by the Assessor and found the \$85 average daily rate and 70% expense ratio used to develop the

income stream, as well as the 10% cap rate used by the Assessor to capitalize the income stream are conservative. The taxable value does not exceed market value based on Mr. Harper's knowledge of the market. The State Board also found the comparable sales also support the Assessor's taxable value on a per-unit basis.

The State Board affirmed the decision of the County Board.

16 221 Pacifica North Vegas, LLC Commercial Clark County Assessor

Case 16-221 was withdrawn.

16 222 Pacifica Sky Court, LLC Commercial Clark County Assessor

Suki Peterson, Brian Lemons, and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor). Wayne Tannenbaum of Pivotal Tax Solutions appeared on behalf of Pacifica Sky Court, LLC (Taxpayer).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board reviewed the components of the income approach employed by the Assessor and found the Assessor's use of a 7-1/2% cap rate is conservative and adequately accounts for the risk associated with capital expenditures and cost of curing the furniture, fixtures, and equipment within the units. The State Board also found the imputed value per unit of \$68,619 is comparable to the market, and the taxable value does not exceed full cash value.

The State Board affirmed the decision of the County Board.

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

Cases 16-223, 16-235, 16-236, 16-240, 16-243, 16-244 were withdrawn.

Agenda Item 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

Ms. Rubald briefly discussed LCB File Number R097-15 for the Boards review. Adoption hearing scheduled for June 16, 2016.

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 confirmed the next session dates of June 15, 16 and 17 in Las Vegas, as well as June 29, and 30th in Carson City. The last scheduled session is the third week in July, also in Las Vegas.

Agenda Item I:

State Board of Equalization Comments

There were no comments from the Board.

AGENDA ITEM J: PUBLIC COMMENT

The chairman called for public comment. There was none.

AGENDA ITEM K: Adjournment

The proceedings were adjourned at 1:07 p.m. May 3, 2016.

DRAFT

**Minutes of the Meeting
STATE BOARD OF EQUALIZATION
June 15, 2016
8:30 a.m.**

The meeting was held at the Grant Sawyer Building, 555 East Washington Avenue, Suite 4401, Las Vegas Nevada.

STATE BOARD MEMBERS PRESENT:

Dennis Meservy, Chairman
Ben Johnson
Keith Harper
Al Plank

STATE BOARD MEMBERS ABSENT:

Robert Schiffmacher

COUNSEL TO BOARD

Dawn Buoncristiani

DEPT OF TAXATION STAFF PRESENT:

Terry Rubald
Anita Moore

June 15, 2016

Agenda Item A:

The Chairman introduced himself and Board Members Ben Johnson, Keith Harper, Al Plank and counsel for the board Deputy Attorney General Dawn Buoncristiani. Member Schiffmacher was not present. Chairman Meservy noted there was a quorum to conduct business. Terry Rubald, Deputy Executive Director of the Department of Taxation, introduced herself and Anita Moore, the State Board coordinator.

Agenda Item B:

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 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

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
Marilyn Oehler,	Case 16-120
Doug Scott,	Clark County Assessor
Lisa Wilson,	Clark County Assessor, 16-136
Ryan Daniels,	Mars Partners LTD, 16-292, 293, 294
Jeff Payson,	Clark County Assessor
Mary Ann Weidner,	Clark County Assessor
Brian Lemons,	Clark County Assessor
Tom Verheyen,	Clark County Assessor, 16-292, 294
Leon Maj,	Clark County Assessor, 16-275
Bob Pernal,	CF MH 33 Crowns LLC, 16-275
Larry Kosowsky,	US National Bank, 16-136
Suki Peterson,	Clark County Assessor, 16-120

16 120 Oehler 1992 Trust Multi-family Res Clark County Assessor

Marilyn Oehler appeared on behalf of Oehler 1992 Trust (Taxpayer). Suki Peterson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board, particularly because of the lack of information that could be used to develop an income approach. The taxable value did not exceed full cash value based on the comparable sales information presented by the Assessor. The taxable value was within the range indicated by the market.

The State Board affirmed the decision of the County Board.

16 275 CF MH III Three Crowns LLC Multi-family Res Clark County Assessor

The remaining cases in Section C had been withdrawn.

Case 16-103 was continued.

Agenda Item D:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17, Secured Roll

16 136 U.S. National Association Trust in care of Commercial Clark County Assessor
C-III Asset Management

Larry Kosowsky of Cantrell McCulloch, Inc., appeared on behalf of U.S. National Association Trust c/o C-III Asset Management (Taxpayer). Lisa Wilson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the taxable value does not exceed market value based on the price per square foot from comparable sales, particularly comparable sales 3 through 5. The State Board also found the Assessor had appropriately adjusted the vacancy rate to account for vacancies in the income indicator of value, which value also supported the Assessor's taxable value.

The State Board affirmed the decision of the County Board.

16 292 Mars Partners LTD Commercial Clark County Assessor

Ryan Daniels of Kaempfer Crowell and Andy Fink appeared on behalf of Mars Partners LTD (Taxpayer). Tom Verheyen, Mary Ann Weidner, and Brian Lemons appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the comparable sale across the street from the subject was inferior to the subject and established a land value at the low end of the range. The State Board further found that the taxable value equates to \$39.07 per square foot and is well supported by market data.

The State Board affirmed the decision of the County Board.

16 293 Mars Partners LTD Commercial Clark County Assessor

Ryan Daniels of Kaempfer Crowell and Andy Fink appeared on behalf of Mars Partners LTD (Taxpayer). Tom Verheyen, Mary Ann Weidner, and Brian Lemons appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board made no change to the decision of the County Board because the motions to change as well as to uphold the County Board failed due to lack of a majority vote. Therefore, Taxpayer was granted no relief.

16 294 Mars Partners LTD Vacant Land Clark County Assessor

Ryan Daniels of Kaempfer Crowell and Andy Fink appeared on behalf of Mars Partners LTD (Taxpayer). Tom Verheyen, Mary Ann Weidner, and Brian Lemons appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the comparable sale near the subject property had inferior characteristics to the subject property. The State Board found the \$3.00 per square foot used by the Assessor to establish taxable value was supported and not above market value.

The State Board affirmed the decision of the County Board.

The balance of the agenda was withdrawn.

Agenda Item I: Public Comment

The chairman called for public comment. Ms. Rubald said she would like to make a public comment. She said there were 41 withdrawals of cases after the agenda was posted, which was three days before the hearing, three working days, and 39 were withdrawn about 2 p.m. the previous afternoon and two cases were withdrawn the morning of the meeting. All were withdrawn by a single tax representative firm.

Ms. Rubald said she thought it is a real travesty and an abuse of the due process that the Board provides for the tax representative to wait so late after everyone was already in travel status to get to the meeting to provide them the due process that they had asked for. She felt it was a real shame they could not give the Board sufficient notice so that they could take care of things and not go to the thousands of dollars of expense to bring everyone together, to provide the hearing notices, to work up the cases.

Chairman Meservey agreed with Ms. Rubald. He said it doesn't seem reasonable to the system because it puts a burden on the taxpayers.

Member Johnson asked Ms. Rubald to please let the individual know that the Board feels very strongly that it is not in the proper respect for the State or the County to have them expend that level of resources to prepare for a hearing and then withdraw.

Agenda Item J: Adjournment

The meeting was adjourned at 11:16 a.m. June 15, 2016.

**Minutes of the Meeting
STATE BOARD OF EQUALIZATION
June 29-30, 2016
8:30 a.m.**

The meeting was held at the State Legislative Building, Room 2134, 401 S. Carson St., Carson City, Nevada.

STATE BOARD MEMBERS PRESENT:

Dennis Meservy, Chairman
Benjamin Johnson
Keith Harper
Robert Schiffmacher
Al Plank

COUNSEL TO BOARD

Dawn Buoncristiani, Deputy Attorney General

DEPT OF TAXATION STAFF PRESENT:

Terry Rubald, Deputy Executive Director
Anita Moore, State Board Coordinator
Wendy Duefrene, Auditor 2
Shelly Hansen, Auditor 2
Peggy Cole, Auditor 3
Hilary Reynolds, Auditor 2
Cheryl Erskine, Utility Valuation Analyst
Sorin G. Popa, Utility Valuation Analyst
Jeff Mitchell, Centrally Assessed Supervisor
John Schillo, Utility Valuation Analyst
William Schilling, Property Appraiser 2

MEMBERS OF THE PUBLIC PRESENT:

Name

Representing

June 29

Ronald L. Shane, Taxpayer 16-130, 131, 132
Maxine F. Shane, Taxpayer 16-130, 131, 132
Michael P. Killian, Frazer Ryan Goldberg & Arnold, LLP
(telephonically) 16-273
Eric Ow-wing, Lyon County Assessor
Jeff Knoll, Marigold Mine, 16-330
Lorna Thomas, Lyon County Assessor 16-199
Leslie Notestine, Churchill County Assessor 16-272
Ruth C. Lee, Esmeralda County
Troy Villines, Lyon County Assessor
Denise L. Felton, Churchill County Assessor
16-273, 130, 131, 132
Rochanne Downs, Churchill County Assessor
16-130,131,132
Katrinka Russell, Elko County Assessor 16-273, 274
Sarah Romero, Elko County Assessor 16-273, 274
Charles Fowler, Salvation Army 16-122
Robert Michael West, Taxpayer 16-199
Cori Burke, Washoe County Assessor
Rigo Lopez, Washoe County Assessor 16-278
Teresa Olson, Washoe County Assessor
William Anthony, Trinity Homes, Inc. 16-280
Josh Wilson, Washoe County Assessor 16-122, 280
Justin Taylor, Washoe County Assessor 16-280
Mark Stafford, Washoe County Assessor
16-280, 286, 384, 305, 311, 312
Bruce Cartwright, UAL, US & American Airlines
16-104, 105, 106
Bryce Shields, Pershing County Assessor 16-200
Lauri Cerini-Jones, Pershing County Assessor 16-200
James Susa, DeConcini, McDonald, Yetwin, & Lacy, P.C
(telephonically) 16-108
Ida Shapiro, (Living Trust) (telephonically) 16-278

June 30

Anna Thornley, NV Taxpayers Association
Bruce Cartwright, UAL, American & US Airways
16-104,105,106
Nick Luebker, UAL, American & US Airways
16-104,105,106

June 29, 2016

Agenda Item A:

The Chairman introduced himself and Board Members Al Plank, Bob Schiffmacher, Keith Harper, and Benjamin Johnson, as well as counsel for the board Deputy Attorney General Dawn Buoncristiani. Chairman Meservy noted there was a quorum to conduct business. Terry Rubald, Deputy Executive Director of the Department of Taxation, introduced herself and Anita Moore, the State Board coordinator.

Agenda Item B:

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 C:

For Possible Action: Approval of Stipulated Agreements

16 200 C Punch Ranch Inn and Casino Commercial Pershing County Assessor

No one appeared on behalf of C Punch Ranch Inn and Casino (Taxpayer). Bryce Shields, Pershing County Deputy District Attorney, and Lauri Cerini-Jones, County Assessor, appeared on behalf of the Pershing County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values proposed by the parties for the subject property, case number 16-200.

2016-17 Secured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Land	\$125,871	\$125,871	\$44,055	\$44,055
Improvements	\$1,441,043	\$1,191,043	\$504,365	\$416,865
TOTAL	\$1,566,914	\$1,316,914	\$548,420	\$460,920

16 108 Robinson Nevada Mining Company Mine Department of Taxation

James M. Susa of DeConcini, McDonald, Yetwin, & Lacy, P.C. appeared telephonically on behalf of Robinson Nevada Mining Company (Taxpayer). Jeff Mitchell appeared on behalf of the Department of Taxation (Department).

The State Board, having considered all evidence, documents and testimony, approved the taxable values proposed by the parties for the subject property, case number 16-108. Taxable values for the 2016-2017 Secured Roll were revised and taxable values for the 2015-2016 Unsecured Supplemental Roll remained unchanged. The taxable value was changed for APN 001-143-03 and no change was made to APN 001-142-01.

2016-17 Secured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Robinson Nevada Mining Company				

New Real Property	0	0	0	0
Existing Real Property	\$144,871,305	\$76,689,145	\$50,704,957	\$26,841,200
Less Real Property Pollution Control	\$18,595,217	\$9,843,573	\$6,508,326	\$3,445,250
New Personal Property	0	0	0	0
Existing Personal Property	\$44,035,879	\$23,320,854	\$15,412,558	\$8,158,799
Less Personal Property Pollution Control	\$1,278,054	\$676,551	\$447,319	\$236,792
TOTAL	\$169,033,913	\$89,479,875	\$59,161,870	\$31,317,957

16 109 Baker Hughes Oilfield Operations Mine Department of Taxation

No one appeared on behalf of Baker Hughes Oilfield Operations (Taxpayer). Jeff Mitchell appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values proposed by the parties for the subject property, case number 16-109.

2016-17 Secured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
New Real Property	\$0	\$0	\$0	\$0
Existing Real Property	\$7,913,612	\$1,976,363	\$2,769,764	\$691,727
Less Real Property Pollution Control	\$351,485	\$351,485	\$123,020	\$123,020
New Personal Property	\$0	\$0	\$0	\$0
Existing Personal Property	\$4,015,746	\$6,340,949	\$1,405,511	\$2,219,332
Less Personal Property Pollution Control	\$21,680	\$21,680	\$7,588	\$7,588
TOTAL PROPERTY	\$11,556,193	\$7,944,147	\$4,044,667	\$2,780,451

2015-16 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
New Real Property	\$3,066,535	\$0	\$1,073,288	\$0
Existing Real Property				
Less Real Property Pollution Control				
New Personal Property	\$70,054	\$2,822,931	\$24,519	\$988,026
Existing Personal Property				

Less Personal Property Pollution Control				
TOTAL PROPERTY	\$3,136,590	\$2,822,931	\$1,097,807	\$988,026

16 110 Mineral Ridge Gold, LLC Mine Department of Taxation

No one appeared on behalf of Mineral Ridge Gold, LLC (Taxpayer). Jeff Mitchell appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values proposed by the parties for the subject property, case number 16-110.

2015-16 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Mineral Ridge Mine				
New Real Property	\$433,308	\$266,943	\$151,658	\$93,430
Existing Real Property	\$11,906,461	\$7,335,079	\$4,167,261	\$2,567,278
Less Real Property Pollution Control	\$591,689	\$364,515	\$207,091	\$127,580
New Personal Property	\$2,575,666	\$1,586,762	\$901,483	\$555,367
Existing Personal Property	\$13,394,741	\$8,251,948	\$4,688,160	\$2,888,182
Less Personal Property Pollution Control	\$123,717	\$76,217	\$43,301	\$26,676
TOTAL PROPERTY	\$27,594,770	\$17,000,000	\$9,658,170	\$5,950,000

16 111 Hectatone, Inc. aka Kings Valley Clay, Inc. Mine Department of Taxation

No one appeared on behalf of Hectatone, Inc., dba Kings Valley Clay, Inc. (Taxpayer). Jeff Mitchell appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values proposed by the parties for the subject property, case number 16-111.

2016-17 Secured Roll	Taxable Value		Assessed Value	
	Established by Department	Revised By State Board	Established by Department	Revised by State Board
King's Valley Clay, Inc.				
New Real Property	\$0	\$0	\$0	\$0
Existing Real Property	\$6,707	\$2,454,845	\$2,347	\$859,196
Real Property Pollution Control	\$0	\$0	\$0	\$0
New Personal Property	\$0	\$0	\$0	\$0
Existing Personal Property	\$3,984,188	\$1,536,050	\$1,394,466	\$537,618

Personal Property Pollution Control	\$0	\$0	\$0	\$0
TOTAL PROPERTY	\$3,990,895	\$3,990,895	\$1,396,813	\$1,396,814

2015-16 Unsecured Roll	Taxable Value		Assessed Value	
	Established by Department	Revised By State Board	Established by Department	Revised by State Board
King's Valley Clay, Inc.				
New Real Property	5,357,588	\$1,459,246	\$1,875,156	\$510,736
Existing Real Property	\$0	\$0	\$0	\$0
Real Property Pollution Control	\$0	\$0	\$0	\$0
New Personal Property	\$686,609	\$2,392,350	\$240,313	\$837,323
Existing Personal Property	\$0	\$0	\$0	\$0
Personal Property Pollution Control	\$0	\$0	\$0	\$0
TOTAL PROPERTY	\$6,044,197	\$3,851,596	\$2,115,469	\$1,348,059

16 296 Department of Taxation Net Proceeds Alta Rock Energy

No one appeared on behalf of Alta Rock Energy (Taxpayer). Jeff Mitchell appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated (unopposed) agreement for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of property in accordance with NRS 362.100 and 362.120, approved the certified values proposed by the Department for the subject property, case number 16-296

2015-16 Unsecured Roll	Original Certification		Correct Certification	
	Calculated Net Proceeds	Royalty Basis	Calculated Net Proceeds	Royalty Basis
Alta Rock Energy				
Net Proceeds	\$1,387,982.00	\$195,000.00	\$3,601,968.00	\$79,708.00
TOTAL	\$1,387,982.00	\$195,000.00	\$3,601,968.00	\$79,708.00

16 286 UBS Financial Services, Inc. Personal Property Washoe County Assessor

No one appeared on behalf of UBS Financial Services, Inc. (Taxpayer). Mark Stafford appeared on behalf of the Washoe County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values proposed by the parties for the subject property, case number 16-286.

2015-16 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Parcel Identifier 2152073				

Personal Property	\$901,771	\$58,903	\$315,620	\$20,616
TOTAL	\$901,771	\$58,903	\$315,620	\$20,616

16 304 Vaughn Motor Sports Personal Property Washoe County Assessor

No one appeared on behalf of Vaughn Motor Sports (Taxpayer). Mark Stafford appeared on behalf of the Washoe County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values proposed by the parties for the subject property, case number 16-304.

2015-16 Unsecured Roll	Taxable Value		Assessed Value	
Parcel Identifier 2207562	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$37,038	\$28	\$12,963	\$10
TOTAL	\$37,038	\$28	\$12,963	\$10

Agenda Item D:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17, Secured Roll

16 273 Edwin Enterprises, LLC Commercial Elko County Assessor

Michael P. Killion of Frazer Ryan Goldberg and Arnold, LLP, appeared telephonically on behalf of Edwin Enterprises, LLC (Taxpayer). Katrinka Russell and Sarah Romero appeared on behalf of the Elko County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient credible evidence to support values different from that established by the County Board. The State Board tested the income approach used by the Assessor and found the Assessor appropriately capitalized the net lease investment return of \$56,000 per month, rather than the business enterprise level of income. The State Board further found the Taxpayer did not present sufficient credible information to overturn the capitalization rate of 7% used by the Assessor to capitalize the net lease investment return.

The State Board affirmed the decision of the County Board.

16 274 Elko Ruby Vista, LLC Commercial Elko County Assessor

Michael P. Killion of Frazer Ryan Goldberg and Arnold, LLP, appeared telephonically on behalf of Elko Ruby Vista LLC (Taxpayer). Katrinka Russell and Sarah Romero appeared on behalf of the Elko County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient credible evidence to support values different from that approved by the County Board. The State Board did not find the financial evidence supporting the income approach credible and therefore relied on the cost indicator of value based on the replacement cost new less depreciation plus market value of the land established by the Assessor.

The State Board affirmed the decision of the County Board.

16 272 Highlands of Fallon, LLC Commercial Churchill County Assessor

Michael P. Killion of Frazer Ryan Goldberg & Arnold LLP, appeared telephonically on behalf of Highlands of Fallon, LLC(Taxpayer). Denise Felton and Leslie Notestine appeared on behalf of the Churchill County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board tested the taxable value by using an income approach methodology in which the net operating income of \$1,225,596 reported on page 83, less 7% for administrative expenses, was capitalized using 10.35%, the capitalization rate used by the Assessor, to derive an income indicator of \$11,012,599. The test supported the Assessor's income approach indicator which used an 80% operating expense ratio. The State Board found the taxable value established by the County Board was supported by both the test and the Assessor's income indicator of value.

The State Board affirmed the decision of the County Board.

16 130 Ronald L. & Maxine F. Shane Residential Churchill County Assessor

Ronald Shane and Maxine Shane appeared on behalf of themselves (Taxpayer). Denise Felton and Rochanne Downs appeared on behalf of the Churchill County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board placed more weight on the comparable sales provided by the Assessor than on the sales provided by the Taxpayer because there was more information about the sales and their location relative to the subject property. In addition, the State Board found the Assessor had provided sale/resale evidence, which is the strongest measure of appreciation over time. The State Board found the Fallon market was improving and the Assessor's evidence supported the taxable value.

The State Board affirmed the decision of the County Board.

16 131 Ronald L. & Maxine F. Shane Residential Churchill County Assessor

Ronald Shane and Maxine Shane appeared on behalf of themselves (Taxpayer). Denise Felton and Rochanne Downs appeared on behalf of the Churchill County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State found the taxable value was adequately supported by comparable sales. The State Board placed more weight on the sales provided by the Assessor and further found the sales provided by the Taxpayer were not persuasive enough to overturn the taxable value.

The State Board affirmed the decision of the County Board.

16 132 Ronald L. & Maxine F. Shane Residential Churchill County Assessor

Ronald Shane and Maxine Shane appeared on behalf of themselves (Taxpayer). Denise Felton and Rochanne Downs appeared on behalf of the Churchill County Assessor's Office (Assessor).

The State Board found the taxable value of the subject property should be reduced to \$150,752 with the taxable value of the land remaining the same and the obsolescence applied to the improvements.

2016-17 Secured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Parcel Number 001-181-76				
Land	\$24,000	\$24,000	\$8,400	\$8,400
Improvements	\$128,440	\$126,752	44,954	\$44,363
TOTAL	\$152,440	\$150,752	\$53,354	\$52,763

16 201 Safeway Stores 99 Commercial Churchill County Assessor

Case 16-201 was withdrawn.

16 199 Robert Michael West Vacant Land Lyon County Assessor

Robert Michael West appeared on behalf of himself (Taxpayer). Lorna Thomas appeared on behalf of the Lyon County Assessor's Office (Assessor).

The Assessor made a recommendation to lower the value to \$6,200 based on the additional cost of bringing power to the subject property. The State Board accepted the Assessor's recommendation to reduce the taxable value by 50% to reflect the lack of power.

The State Board found the taxable value of the subject property should be reduced to \$6,200.

2016-17 Secured Roll	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Parcel Number 18-387-01				
Land	\$12,400	\$6,200	\$4,340	\$2,170
TOTAL	\$12,400	\$6,200	\$4,340	\$2,170

16 202 Cole PM McCarran NV, LLC Commercial Storey County Assessor

Case 16-202 was withdrawn.

Agenda Item E:

For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' DIRECT APPEAL OF PROPERTY ON THE 2015-2016 UNSECURED ROLL, PURSUANT TO NRS 361.360(3), Appeals not Heard by County Board

16 280 Trinity Homes Personal Property Washoe County Assessor

William Anthony appeared on behalf of Trinity Homes, Inc. (Taxpayer). Justin Taylor, Mark Stafford, and Josh Wilson appeared on behalf of the Washoe County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the County Board. The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board.

Agenda Item F:

For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals, Appeals not Heard by County Board; Determination of Jurisdiction of State Board. See Note (1)

16 278 Ida A. Shapiro Living Trust Vacant Land Washoe County Assessor

Ida A. Shapiro appeared telephonically on behalf of the Ida A. Shapiro Living Trust (Taxpayer). Rigo Lopez appeared on behalf of the Washoe County Assessor's Office (Assessor).

The State Board found the Taxpayer untimely filed appeals for prior years; and did not show under what legal authority the State Board could hear the appeals for the 2005-06, 2006-07, 2008-09, 2009-10, 2010-11, and 2011-12. tax years. The State Board declined to accept jurisdiction.

Agenda Item G:

For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Appeal of 2015-16 Property Tax Exemption decision not Heard by County Board; Determination of Jurisdiction of State Board pursuant to NRS 361.155(6). See Note (1)

16 122 Salvation Army Exemption of storage warehouse Washoe County Assessor

Charles Fowler appeared on behalf of the Salvation Army (Taxpayer). Josh Wilson, Deputy County Assessor, appeared on behalf of the Washoe County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show any circumstances beyond the control of the taxpayer as to why the taxpayer did not appeal to the County Board for the 2015-2016 tax year and declined to accept jurisdiction of the case.

Agenda Item H:

For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17, Secured Roll

16 203 Rahlves and Rahlves, Inc. Commercial Washoe County Assessor
16 204 MT Baker, LLC Commercial Washoe County Assessor

Cases 16-203 and 16-204 were withdrawn.

Agenda Item I:

For Possible Action: DIRECT APPEALS PURSUANT TO NRS 361.360, TAX YEAR 2015-16, Unsecured Roll

16 305 United Rentals Northwest Personal Property Washoe County Assessor

No one appeared on behalf of United Rentals Northwest (Taxpayer). Mark Stafford appeared on behalf of the Washoe County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values proposed by the parties for the subject property, case number 16-305.

2015-16 Unsecured Roll	Taxable Value		Assessed Value	
Parcel Identifier 2199037	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$10,162,815	\$9,271,092	\$3,556,985	\$3,244,882
TOTAL	\$10,162,815	\$9,271,092	\$3,556,985	\$3,244,882

16 311 Crown Castle Personal Property Washoe County Assessor

Michelle Gallo and Carmen Ospina appeared on behalf of Crown Castle (Taxpayer). Mark Stafford appeared on behalf of the Washoe County Assessor's Office (Assessor).

The State Board, having considered the testimony provided, approved this matter to be continued.

16 312 Tegu Enterprises Personal Property Washoe County Assessor

No one appeared on behalf of Tegu Enterprises dba Crystal Peak Gun Works (Taxpayer). Mark Stafford appeared on behalf of the Washoe County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board.

The State Board, having considered all evidence, documents and testimony, approved the taxable values proposed by the parties for the subject property, case number 16-304.

2015-16 Unsecured Roll	Taxable Value		Assessed Value	
Account Number 2126640	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$3,800	\$1400	\$1,330	\$490
TOTAL	\$3,800	\$1400	\$1,330	\$490

Agenda Item J:

For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' DIRECT APPEAL OF PROPERTY ON THE 2013-2014 and 2014-2015 UNSECURED ROLLS, PURSUANT TO NRS 361.402(2) and NRS 361.360(3), Untimely filed appeals. See Note (1)

16 330 Marigold Mining Company Mine Department of Taxation

Jeffrey Knoll, Esq. of DuCharme, McMillen & Associates appeared on behalf of the Marigold Mining Company (Taxpayer). Jeff Mitchell, Supervisor of the Centrally-Assessed Section of the Division of Local Government Services, appeared on behalf of the Department of Taxation (Department).

The State Board found the appeals were filed untimely and the Taxpayer did not show under what legal authority the State Board could hear the appeal for the 2013-14 and 2014-15 tax years. The State Board declined to accept jurisdiction.

Agenda Item K:

For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' DIRECT APPEAL OF NET PROCEEDS OF MINERALS CERTIFICATION ON THE 2013-2014 and 2014-2015 UNSECURED ROLLS, PURSUANT TO NRS 362.135, Untimely filed appeals, See Note (1)

16 313 Ormat Nevada, Inc. Net Proceeds Department of Taxation
 16 328 Ormat Nevada, Inc. Net Proceeds Department of Taxation
 16 329 Ormat Nevada, Inc. Net Proceeds Department of Taxation

Cases 16-313, 16-328, and 16-329 were withdrawn pending audit.

June 30, 2016

Agenda Item L:

For Possible Action: DIRECT APPEALS OF NET PROCEEDS OF MINERALS, TAX YEAR 2015-16 Unsecured Roll

16 295 Department of Taxation Net Proceeds National Oilwell Varco

No one appeared on behalf of National Oilwell Varco / Big Ledge Mine (Taxpayer). Jeff Mitchell appeared on behalf of the Department of Taxation (Department).

Based on the recommendation of the Department, the State Board found a certain portion of the gross yield reported as an advance royalty did not qualify as a taxable royalty at this point in time and consequently could not also be deducted as a royalty expense by the operator.

The State Board affirmed the correction to the certified net proceeds proposed by the Department.

2015-16 Unsecured Roll	Original Certification		Corrected Certification	
	Calculated Net Proceeds	Royalty Basis	Calculated Net Proceeds	Royalty Basis
Big Ledge Mine				
Net Proceeds	\$2,379,484.08	\$80,351.00	\$2,429,484.08	\$30,351.00
TOTAL	\$2,379,484.08	\$80,351.00	\$2,429,484.08	\$30,351.00

16 306 Terra-Gen Dixie Valley LLC Net Proceeds Department of Taxation
 16 309 Beowawe Power LLC Net Proceeds Department of Taxation

Cases 16-306 and 16-309 were withdrawn.

16 310 Heart of Nature, LLC Net Proceeds Department of Taxation

No one appeared on behalf of Heart of Nature, LLC (Taxpayer). Jeff Mitchell appeared on behalf of the Department of Taxation (Department).

The Department proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. The State Board approved the net proceeds of minerals tax value and stipulated settlement proposed by the parties.

2015-16 Unsecured Roll	Original Certification		Corrected Certification	
	Calculated Net Proceeds	Royalty Basis	Calculated Net Proceeds	Royalty Basis
Heart of Nature, LLC				
Net Proceeds	\$2,240,942.11	\$86,265.00	\$56,025.76	\$86,265.00
TOTAL	\$2,240,942.11	\$86,265.00	\$56,025.76	\$86,265.00

Agenda Item M:

For Possible Action: DIRECT APPEALS PURSUANT TO NRS 361.403, TAX YEAR 2016-17 Centrally-Assessed Roll

16 104 American Airlines Unitary Department of Taxation

Bruce Cartwright and Nicholas Luebker of Duff and Phelps, appeared on behalf of American Airlines, Inc. (Taxpayer). Jeff Mitchell and Sorin Popa appeared on behalf of the Department of Taxation (Department).

The State Board found that certain assets belonging to Envoy, a wholly owned subsidiary of American Airlines Group, should not be included in the unitary value. In addition, the State Board found that income appropriately attributable to intangible assets should be excluded from the income stream to be capitalized into an indication of value.

The State Board found the adjusted system value should be reduced from \$18,969,172,000 to \$15,870,000,000; and the Nevada assessed value after allocation should be reduced from \$33,196,000 to \$27,350,000.

2016-17 Secured Roll	Taxable Value		Assessed Value	
American Airlines Unitary Value	Established by Tax Commission	Revised By State Board	Established by Tax Commission	Revised by State Board
Unitary Value	\$18,969,172,000	\$15,870,000,000	\$33,196,000	\$27,350,000
TOTAL	\$18,969,172,000	\$15,870,000,000	\$33,196,000	\$27,350,000

16 105 US Airways, Inc. Unitary Department of Taxation

Bruce Cartwright and Nicholas Luebker of Duff and Phelps, appeared on behalf of American Airlines, Inc. (Taxpayer). Jeff Mitchell and Sorin Popa appeared on behalf of the Department of Taxation (Department).

Based on the analysis provided in Case No. 16-104 and 16-106, the State Board found that income appropriately attributable to intangible assets should be excluded from the income stream to be capitalized into an indication of value.

The State Board found the adjusted system value should be reduced from \$9,325,000,000 to \$8,851,000,000; and the Nevada assessed value after allocation should be reduced from \$30,715,000 to \$29,153,000.

2016-17 Secured Roll	Taxable Value		Assessed Value	
U.S. Airways, Inc. Unitary Value	Established by Tax Commission	Revised By State Board	Established by Tax Commission	Revised by State Board
Unitary Value	\$9,325,000,000	\$8,851,000,000	\$30,715,000	\$29,153,000
TOTAL	\$9,325,000,000	\$8,851,000,000	\$30,715,000	\$29,153,000

16 106 United Continental Holdings, Inc. Unitary Department of Taxation

Bruce Cartwright and Nicholas Luebker of Duff and Phelps, appeared on behalf of American Airlines, Inc. (Taxpayer). Jeff Mitchell and Sorin Popa appeared on behalf of the Department of Taxation (Department).

The State Board found that certain assets belonging to United Express, under which nine individually owned regional airlines operate short and medium haul feeder flights, should not be included in the unitary value. In addition, the State Board found that income appropriately attributable to intangible assets should be excluded from the income stream to be capitalized into an indication of value.

The State Board found the adjusted system value should be reduced from \$19,749,271,000 to \$15,500,000,000; and the Nevada assessed value after allocation should be reduced from \$43,836,000 to \$34,325,000.

2016-17 Secured Roll	Taxable Value		Assessed Value	
United Continental Holdings Unitary Value	Established by Nevada Tax Commission	Revised By State Board	Established by Nevada Tax Commission	Revised by State Board
Unitary Value	\$19,749,271,000	\$15,500,000,000	\$43,836,000	\$34,325,000
TOTAL	\$19,749,271,000	\$15,500,000,000	\$43,836,000	\$34,325,000

**Agenda Item N:
Briefing to and from the Board and the Secretary and Staff**

For Possible Action: Proposed Hearing Schedules and Docket Management

It was noted there is one more session in Las Vegas on July 18th, 19th and 20th.

Agenda Item O:

State Board of Equalization Comments

There were no comments from the Board.

Agenda Item P: Public Comment

The chairman called for public comment. There was none.

Agenda Item Q: Adjournment

The meeting was adjourned at 12:26 p.m. June 30, 2016.

DRAFT

**Minutes of the Meeting
STATE BOARD OF EQUALIZATION
July 18-20, 2016
8:30 a.m.**

The meeting was held at the Grant Sawyer Building, 555 East Washington Avenue, Suite 4412, Las Vegas, Nevada.

The Regulatory portion of this hearing on July 18th was video-conferenced to the Legislative Council Building, 401 South Carson Street, Carson City, Nevada

STATE BOARD MEMBERS PRESENT:

Dennis Meservy, Chairman
Ben Johnson
Keith Harper
Al Plank
Robert Schiffmacher

COUNSEL TO BOARD

Dawn Buoncristiani, Deputy Attorney General

DEPT OF TAXATION STAFF PRESENT:

Terry Rubald, Deputy Executive Director
Anita Moore, State Board Coordinator

Carson City:
Christina Griffith, Program Officer
Chali Spurlock, Administrative Assistant

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
July 18	
Karen Slaughter,	Clark County Assessor, 16-101, 192
Leon Maj,	Clark County Assessor, 16-103, 16-149
Sheree Stringer,	Nye County Assessor, 16-138
Brenda Baker,	Nye County Assessor, 16-138
Julianne Dudenski,	Nye County Assessor, 16-138
Jeff Bonesteel,	Clark County Assessor, 16-127
Melodie Garfield,	Clark County Assessor, 16-142
Janet Hart,	16-117
Isidoro Alcazar,	16-101
David King,	Clark County Assessor, 16-116, 176, 234
Jacelyn Yamashita,	Clark County Assessor, 16-119
Doug Scott,	Clark County Assessor
Mary Ann Weidner,	Clark County Assessor
Fred Alaaee,	16-138, 16-178
Max Couvillier,	16-129
David Denman,	Clark County Assessor
Tony Bond	
Dallas Tripp,	Clark County Assessor, 16-121
Sheryl Gipson,	Clark County Assessor, 16-143
William A. Walter,	16-168
Stephanie Jones,	Clark County Assessor, 16-271
Lisa Logsdon,	Clark County Assessor, 16-129
Tina Poff,	Clark County Assessor, 16-129
Edna White,	16-269
Maria Raquel Casas,	16-135
Roger Behringer	16-145
Shelli Patty,	16-128
Sharon Stingley,	16-125
Jeffrey Payson,	Clark County Assessor
Aimee Cannon,	16-134
Angela Menzel,	Clark County Assessor
Wade Guindy,	16-234
Eric Tran,	16-143, 16-142
Guy McCollum,	15-149, 16-103
Richard Jost,	16-242
Mary Bacon,	16-242

John & Patricia Wells, 16-170
Melanie Hill, 16-148, 157, 169
Charles Mowat, 16-158
James Beuparlant, 16-121
Victor Valenzuela, 16-119
David & Gail Smith, 16-165
Jim Susa, 16-319

July 18 Carson City Attendance:

Todd Lowe, R097-15
Lura Duvall, 16-299
Suellen Fulstone, R097-15
Cori Burke, Washoe County Assessor
Rigo Lopez, Washoe County Assessor
Michael Clark, Washoe County Assessor

July 19

Wade Guindy, 16-234
Earlene Beared, Clark County Assessor, 16-175
David King, Clark County Assessor, 16-116, 176, 234
Mary Ann Weidner, Clark County Assessor
Sharon Stingley, 16-125
Melodie Garfield, Clark County Assessor, 16-142
Sheryl Gipson, Clark County Assessor, 16-143
Jim Susa, Clark County Assessor, 16-319
Doug Scott, Clark County Assessor
Isidoro Alcazar, 16-101
Karen Slaughter, Clark County Assessor. 16-101, 192
Charles Dante, 16-176
Briana Johnson, Clark County Assessor
Eric Tran, 16-142, 143
Dallas Tripp, Clark County Assessor
Aimee Cannon, 16-134
Janet Hart, 16-117
James Bearparlant, 16-121
Charles Mowat, 16-158
Wayne Holmes, 16-151
Shelli Patty, 16-128
Raymond & Josephine Astorga, 16-192
Gail Smith, 16-165
Melanie Hill, 16-148., 157, 169

July 20

Karen Slaughter, Clark County Assessor, 16-192
Charles Dante, 16-176
Doug Scott, Clark County Assessor
Briana Johnson, Clark County Assessor
Earlene Beard, Clark County Assessor, 16-175
Jim Jacobs, Clark County Assessor
David King, Clark County Assessor, 16-116, 176, 234
Wade Guindy
Gail Smith, 16-165

Charles Mowat, 16-158
Aimee Cannon, 16-134
Melanie Hill
William A. Walter, 16-168

July 18, 2016

Agenda Item A:

The Chairman introduced himself and Board Members Ben Johnson, Keith Harper, Al Plank, Robert Schiffmacher and counsel for the board Deputy Attorney General Dawn Buoncristiani. Chairman Meservy noted there was a quorum to conduct business. Terry Rubald, Deputy Executive Director of the Department of Taxation, introduced herself and Anita Moore, the State Board Coordinator.

Agenda Item B:

The Chairman called for Public Comment. There was none.

Agenda Item 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.

Terry Rubald, Deputy Executive Director for the Department of Taxation, introduced the regulation. She said the purpose for the revisions proposed in this regulation are to update existing provisions relating to the practice and procedure in consistent cases before the State Board and relating to the process of appointing authorized agents to appear on behalf of the property owner. The proposed regulation is intended to make State Board administrative processes related to petitions for appeal and agent authorizations consistent with Assembly Bill 452 now codified in NRS 361.334 and 361.362.

Ms. Rubald continued by saying that two workshops were held to obtain ideas and feedback from the public. There was also a 30 day comment period in May when they thought they were going to schedule adoption in May, and now, the 30- day comment period immediately prior to this hearing. Ten people attended the first workshop and eight people attended the second workshop. Five written comments were received. There were also comments submitted after the comment period had closed. All of these comments were included in the adoption packet provided for the hearing.

Discussing AB 452, amendment NRS 361.334, Ms. Rubald stated the bill provided a definition of 'owner' in terms of who can appeal a property tax. Prior to the bill, there was no set definition and the term 'owner' was commonly thought to mean the person holding legal title to the parcel. Now it includes a person who controls the taxable property and also a person who possesses in its entirety, the taxable property. Before, a tenant in possession of the parcel needed to show something that provided him or her with a right to appeal, such as a lease agreement. With the expansion of the definition of 'owner' such proof is no longer required.

Consistent with the change in expansion of the meaning of 'owner' AB 452 also amended NRS 361.362. The written agent authorization form must be signed by the owner as that term is now broadly defined, or someone employed by the owner acting within the scope of their employment.

Ms. Rubald then turned the board's attention to the specific regulations. Section 2 contains three examples of the types of owners that may initiate an appeal. In 2014 and 2015 there were dozens of appeals regarding whether the agent was authorized by the owner, appeals in which the County Board did not take jurisdiction for the reason that the relationship between the signatory of the letter and the owner of the property could not be verified as tied together.

The purpose of Section 3 is to treat all taxpayers appearing before the State Board in an equitable manner. Many appeals are heard which are direct appeals, not appeals of the decision of a County Board. Persons filing direct appeals should be afforded the same opportunities and procedures as those who file appeals of County Board decisions, and that is what it is intended to do.

In Section 4, a County or State Board may need some type of documentation supporting the ability of the petitioner to file an appeal. The purpose of the section is to provide examples of the types of information that would be helpful in fulfilling that request.

Section 5 subparagraph 1 provides for a presumption of what the written authorization will include, including not only the authority to file an appeal, but also to make an appearance before a County or State Board, to receive all notices and decision letters, to represent the petitioner in all related hearings, and matters, including stipulations and withdrawals. If a petitioner did not want to have the authorized agent to have all of those presumed powers, he or she would have to specify what limitations there are to the authorization.

The purpose of Section 5, subparagraph 2 is to prevent blanket authorizations. It has to be specific to the property, the fiscal year, and the assessment roll.

The purpose of Section 6, subparagraph 1(a) is to clarify that a person employed by the owner or affiliate of the owner may sign an appeal or a written agent authorization the same as if the owner had done those things. The purpose of subparagraph 1(b) is to distinguish between the person employed and the authorized agent. The employee authorizing the appeal cannot also be the authorized agent.

Section 6, subparagraph 2 states a person employed may also appeal the denial of a claim of exemption in addition to valuation appeals.

Under Section 7, sometimes the State Board receives hundreds of pages of evidence from the petitioner or the assessor which are already contained in the record of the County Board hearing. This is an attempt to control the needless duplication and expense of reproduction of the record.

Section 8, subparagraph 3 requires petitions submitted to the county boards to have substantially the same information as what the State Board requires on its forms, except for the date of the county board hearing and the case number, which could not be known at the time of the appeal, as well as the authority of the State Board.

Section 9.1 is a definition of 'affiliate' and it is necessary to understand the reference in NRS 361.362 in which an agent authorization may be signed by an affiliate of the owner acting within the scope of his or her employment. Subparagraph 2(b), the definition of 'authorized agent' distinguishes between the agent and the person employed by the owner affiliate. The person employed by the owner or affiliate may authorize the agent but is not the agent. If an agent were not authorized, the person employed by the owner stands in the shoes of the owner and carries the appeal as if her were the owner. Subparagraph 4 now includes a reference to 'sole proprietorship' as a type of business entity. Subparagraph 9 in Section 9 is a reference to Senate Bill 78 and that is the type of appeal of mining properties which are now direct appeals to the State Board. Subparagraph 12 has a definition for 'owner' and has the same meaning as in NRS 361.334. In Section 9, subparagraph 14, 'property' has the same meaning as provided in 361.334.

Section 10 begins the list of items to be included in the appeal form: name and contact information, email address and alternate phone numbers if available for example. Subsection 2, subparagraph (e) asks what type of business entity is appealing, the state where incorporated or otherwise formed and whether it's a nonprofit organization. Subparagraph 2(h) asks if the appeal is for multiple parcels. Subparagraph 2(i) asks for the primary use of the property i.e. commercial, industrial. Subsection (j) asks for the fiscal year and type of assessment roll that the property is on. Subsection (k) asks for the taxable value and assessed value of the property being appealed. Subsection (l) asks what type of appeal this is, whether it is an appeal about over-valuation, a denial of exemption and so forth. Subsection (m) asks for a brief description of the issues and contention in the appeal. Subsection (n) asks for the County Board name and

the case number so the department can ask the clerk of the county to provide them with the correct case file. Subsection 3(a)(1) through (8) asks for clarification of the relationship between the petitioner and the owner. Subsection 3(b) requires the statement that expressly authorizes an agent to act on behalf of the owner in all matters pertaining to the appeal and requires contact information for the agent and a signature of the agent acknowledging that he or she accepts the appointment as agent. Subsection 3(c) requires a verification, signed under penalty of perjury, that the information contained in the petition is true, correct and complete to the best of their knowledge, that the signatory is authorized to make the appointment of an authorized agent and the signatory is the owner of the property, a person employed by the owner or affiliate, or the authorized agent. In subparagraph 4, if the appeal is filed by the county assessor, the Assessor must supply the information that is in subsection 4 including the name and contact information for the respondent. The verification is also a little different because there is no need to verify the ability to have an authorized agent.

Section 11 does the same thing as Section 10 but it is for direct appeals.

Section 12 relates to the agent authorization form. Some of the information is also seen on the agent authorization form. Sometimes the authorized agent appeals and fills out the petition form without the signature of the owner or the employee or the affiliate; because of that, they separately file the agent authorization form. In that case an idea of what type of business entity is filing, is still needed. In subparagraph 2(c) they still need to know whether the agent is authorized to represent the owner in all matters relating to the appeal, including withdrawal. Subparagraph 2(d) asks contact information of the petitioner in case information has to be confirmed or shared.

The remaining subsections ask for the petitioner's relationship to the owner, the physical address of the property, the parcel number, the contact information for the authorized agent, whether the appeal involves multiple parcels and the verification statement.

Section 13 clarifies that the appearance by a person employed by the party or an affiliate of the party is deemed to be the appearance of the party. The appearance of any one owner or person employed by the owner or the affiliate is deemed the appearance of the party.

Section 14 is amended so that each document of an exhibit does not need to be signed individually by the submitter.

The Chairman asked if the general public would like to make any comments.

First to come forward was Doug Scott, Assistant Director of Clark County Assessor's Office. Mr. Scott said they support the regulation and hoped it would be adopted. He addressed comments which were brought forward by Suellen Fulstone in her letter regarding the definition of 'owner' and 'person employed'. He said both of those definitions state to include – 'without limitation'. He felt the language is in there just to cite examples. If a person employed is not an officer they would still deem a person employed and would accept the appeal. Mr. Scott's office believes having a definition of 'person employed' is simply to make a distinction from an authorized agent; they see those two terms as being mutually exclusive. One cannot be the other. An attorney acting as an authorized agent to an owner is subject to all of the same rules pertaining to authorized agents. Attorneys should not be exempt from those rules. These are the interpretations of the Clark County Assessor's office. Mr. Scott stated that the County had great success with the last County Board of Equalization under AB452. Of 2500 appeals that were filed, only 5 were notices of appearance and the majority of those were untimely appeals. Again, he mentioned that they hoped the regulation would be adopted.

Mary Ann Weidner of the Clark County Assessor's office came forward and agreed with Mr. Scott's comments. She said they believe the procedures that are in place now and the regulations that they have will just further enforce what they were able to already implement in the last appeal season.

The Chairman asked for further comments.

At the Carson City location, Suellen Fulstone came forward. Ms. Fulstone is an attorney, a property owner and taxpayer in Washoe County. She stated she had provided a letter with comments and she appreciated the board's consideration.

Ms. Fulstone addressed Section 1, the definition of 'owner'. She felt this part of the regulation needed to be fine tuned. She said the way Section 1 is written is that the board 'interprets'. It does not say 'may exercise it's judgment to interpret'. It simply says 'interprets' the term 'owner' to include a partner of a general or limited partnership that owns a property. There are many limited partners who don't have 'title, control, possession'. She said this regulation would require the board to say that person is an owner and can file an appeal. Ms. Fulstone said not every member of a limited liability company has title, possession and control. Some are not economic members of limited liabilities companies. If you have a revocable trust, Trustor has control. Trustor would be an owner as the statute defines it. Ms. Fulstone said if you have an irrevocable trust, a business trust, Trustor isn't an owner. Throughout this regulation, this needs to be fine tuned.

Ms. Fulstone continued to say 'business entity' is defined in a closed definition to include four different things. A sole proprietorship, a corporation, a limited partnership or a limited liability company... this is a closed definition and it does not say without limitation. It simply says 'business entity is'. It should include a limited liability partnership, a general partnership, a business trust. There are different forms of an association. The same thing with 'person employed'. The legislature did a very narrow thing. It said an owner may designate an employee within the scope of his employment. It doesn't say anything about that person employed filing the tax appeal. The regulation redefines 'person employed' far outside what the statute says or intended to say. Ms. Fulstone continued by saying there are problems between this regulation and the statute that need to be clarified, worked on, refined; and she would request that the board not approve it today but send it back for the fine tuning it takes to make this workable for all the parties concerned.

Chairman Meservy asked Ms. Fulstone what alternatives she was suggesting. Ms. Fulstone said there are other issues, but this particular issue concerning the owner simply by allowing the Board to have the judgment to determine whether the statute is satisfied by the person claiming to be the owner. She said the form could say 'may interpret to include'. It could say 'may in its judgment determine' that so-and-so is an owner or that these are examples of some of the persons who may be determined to be owners. However there are different ways to phrase it. Simply make it discretionary and in a matter of the Board's judgment and permissive, not absolute. The same thing with the 'business entity' definition. It needs simply to say 'without limitation' or it needs to have a laundry list of all possible business entities. She felt it was better to say 'includes without limitation' all the common ones, but leaves room for inventive lawyers to come up with new ones, new ways of owning property, new ways of creating business entities, that happen all the time.

The Chairman asked for further comments.

At the Carson City location, Mr. Todd Lowe came forward. Mr. Lowe said he was appearing not only on behalf of himself but also all of Nevada property taxpayers to request this regulation and the supporting forms not be approved but sent back for some revision and some refinement. He felt the primary issue is the regulation complicates the appeal process and diminishes the prospect that any normal taxpayer be successful petitioning the property assessment before the Boards of Equalization. Mr. Lowe said he believes the regulations have led to the creation of a form that will confuse and confound taxpayers. He said the new form is two pages and demands information he believes is not normally known or sometimes even applicable to taxpayers, including citations to statutes and determinations of assessment. Mr. Lowe thinks the proposed regulation in this sense misses the legislature's intent. He said what is now demanded constitutes a form of over regulation and bureaucratic excess that could be crippling to the taxpayers. When asked by the Chairman if they attended the workshops, Mr. Lowe said that for some reason Ms. Fulstone and Mr. Lowe did not get notice of the workshops and did not know they were happening. He said in this instance they were unfortunately unaware of the workshops and would have attended. He apologized for the late input.

Chairman Meservy asked Ms. Rubald for comments. Ms. Rubald said that, as Ms. Fulstone recommended, it would be a simple fix to say 'For purposes of NRS361.362, the State Board may interpret the term.' And then have 'owner' under Sub 1 and then 'personal employee' under Sub 2. This gives the Board the discretion to decide whether they want to see a trustor of a trust actually have the ownership, possession and control. Ms. Rubald said she agreed with that recommendation. As per the form, the following people can authorize an agent: the owner, the person employed by the owner, the affiliate of the owner or an attorney in this case.

It was mentioned again that the new form worked well for Clark County for this Board. Nobody was turned away and there were very few appeals based on procedure this year. Ms. Rubald summarized what the differences are on the forms. Yes, they are asking what the relationship of the petitioner is to the taxpayer, to the owner, because that was the question that generated all of the appeals. Just say how they are related and we don't ask for proof. The second one is: What kind of a business entity are you? One of them is 'Other' on the form. The third thing is the verification statement; this is the reason the form is two pages now, because it is saying: Verify for us that everything you have put on these questions is true and correct according to your belief. Then there is more space for the contact information for the authorized agent. The net effect is not more complication. It is to get through these procedural issues so they really get down to what the taxpayers want and that is to be heard on the merits.

Chairman Meservy said he thinks this information will clarify the issues that had developed in the past with the old form.

Ms. Rubald suggested that the Board adopt the regulations and make two simple changes: Section 2, add the word 'may' and Section 9.4 add the word 'without limitation'. The Chairman asked if 'general partnership' could be added with 'may interpret the term' and 'without limitation'.

Ms. Fulstone asked to speak again on a couple of points. She said in the first provision she was using the 'owner' as an example of what needs to be refined and rewritten about this regulation to accomplish its purpose, which is to make the process easier, to facilitate it, to get the right people doing the right thing. She said solving the problem with subsection or another section doesn't solve the problem with the regulation. The issue of how things are written is a problem elsewhere in the regulation, as she indicated in her letter. Ms. Fulstone said the Board can regulate within the statutes, it cannot alter the statutes. She said that if it's a good idea to extend the written authorization process to direct appeals, that is something that the department should suggest to the next legislature. She said that is beyond the jurisdiction of the Board to do. Ms. Fulstone said that as she sees it, the taxpayers should only be required to provide the information necessary for the Board to do their job and that is the job of valuation. "If you're going to have a form that requires the taxpayers to give a lot of information and to identify statutes and so on, there should be a provision that gives them an amendment if they make a mistake because they are not lawyers. If they say this is an equalization appeal and they don't realize what that means, they are not out of luck. They should be able to fix it." Her suggestion is that they go back and hold another workshop, continue the hearing today and bring it back after another workshop. Chairman Meservy said "So what happens on the people who didn't feel they were noticed for the next workshop? Where are we going with this? How many workshops do we need?"

Chairman Meservy asked Ms. Rubald her thoughts and she said it depends on what the pleasure of the Board is. She has recommended that they can fix the majority of the concerns with a couple of minor language changes and if the board wishes to have more extensive language change, then they would need to go back to workshop.

Member Plank asked Counsel Dawn Buoncristiani, the Deputy Attorney General, if the Board has the authority to change language in the proposed regulation – as a Board. Ms. Buoncristiani answered yes, it is the Board's regulation. She asked Ms. Rubald what would occur procedurally. Ms. Rubald said if they are minor changes, they can go forward. If it is more extensive than that, then they would need to re-notice the adoption hearing. Chairman Meservy asked what would happen if this day they approved the proposed regulation, with minor changes, and for whatever reason next year they notice they are having issues with some of the things that Ms. Fulstone or Mr. Lowe brought up today. Would the Board have the ability to say: We want to come back and revisit regulation or is that something within their discretion at that time?

Ms. Rubald responded “Absolutely”. She also said that if they adopt this regulation it goes to the Legislative Commission and if the Legislative Commission decides that this language is too broad or, for whatever reason, they cannot approve it and then it would be back to square one.

Member Johnson confirmed that this form has essentially been used this year and greatly cut down on the number of issues the Board has. There were only five notices of appearance issues in Clark County versus the many they had last year which was substantially more than five. In his opinion the Board was at least making a huge quantum leap forward with getting to hear cases based on the merit rather than procedural issues. He felt like a lot of the issues raised at this meeting are hypotheticals that are very low probability events of occurring and if they do notice they are occurring they have the opportunity to bring it back at a future date and fix it then. This was Member Johnson’s motion. He is completely in favor of adopting the regulation with the few minor changes adding ‘may’ to Section 2, and Section 9.4 ‘without limitation’ being added to the ownership type. Member Plank and Chairman Meservy wanted to add ‘general partnership’ and Member Johnson added that in Section 4 to his motion.

There was a unanimous vote in favor of the motion.

Ms. Buoncristiani then swore in witnesses. The Chairman explained the procedures for appeals before the State Board.

Agenda Item D:

For Possible Action: Consent Agenda: Approval of Stipulated Agreements

16 269 Fresh Printz of Nevada Personal Property Clark County Assessor

Edna White appeared on behalf of Fresh Printz of Nevada (Taxpayer). David Denman appeared on behalf of the Clark County Assessor’s Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2015-2016 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$100,000	\$13,251	\$35,000	\$4,638
TOTAL	\$100,000	\$13,251	\$35,000	\$4,638

16 320 Bottling Group LLC Personal Property Clark County Assessor

No one appeared on behalf of Bottling Group, LLC (Taxpayer). David Denman appeared on behalf of the Clark County Assessor’s Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2015-2016 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$22,012,382	\$16,602,555	\$7,704,334	\$5,810,894
TOTAL	\$22,012,382	\$16,602,555	\$7,704,334	\$5,810,894

16 323 Nevada Cogeneration Assoc. # 2 Personal Property Clark County Assessor
Quantum Resource Management

No one appeared on behalf of Nevada Cogeneration Assoc. #2 (Taxpayer). David Denman appeared on behalf of the Clark County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2015-2016 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$26,328,192	\$14,282,996	\$9,214,867	\$4,999,049
TOTAL	\$26,328,192	\$14,282,996	\$9,214,867	\$4,999,049

16 324 Sunrise Hospital & Medical Center Personal Property Clark County Assessor

No one appeared on behalf of Sunrise Hospital & Medical Center (Taxpayer). David Denman appeared on behalf of the Clark County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2015-2016 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$31,538,624	\$30,567,351	\$11,038,518	\$10,698,573
TOTAL	\$31,538,624	\$30,567,351	\$11,038,518	\$10,698,573

16 325 Red Square Technologies Personal Property Clark County Assessor

No one appeared on behalf of Red Square Technologies (Taxpayer). David Denman appeared on behalf of the Clark County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2015-2016 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$20,000	\$2,118	\$7,000	\$741
TOTAL	\$20,000	\$2,118	\$7,000	\$741

16 326 Sunrise Mountain View Hospital Personal Property Clark County Assessor

No one appeared on behalf of Sunrise Mountain View Hospital (Taxpayer). David Denman appeared on behalf of the Clark County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2015-2016 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$26,651,708	\$19,632,891	\$9,328,098	\$6,871,512
TOTAL	\$26,651,708	\$19,632,891	\$9,328,098	\$6,871,512

Ms. Rubald called a case which was stipulated from Section N next:

16 327 Caesars Entertainment / The Ling Personal Property Clark County Assessor

No one appeared on behalf of Caesars Entertainment/The Ling (Taxpayer). David Denman appeared on behalf of the Clark County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2015-2016 Unsecured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$45,920,100	\$44,380,483	\$16,072,035	\$15,533,169
TOTAL	\$45,920,100	\$44,380,483	\$16,072,035	\$15,533,169

Ms. Rubald called a case which was stipulated from Section I next:

16 299 Lqbal and Harjit Sandhu Trust Commercial Lander County Assessor

No one appeared on behalf of the Lqbal S. and Harjit Sandhu Trust (Taxpayer). Lura Duvall appeared on behalf of the Lander County Assessor's Office (Assessor).

The parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The Board approved the stipulation.

2016-17 Secured Roll	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Land	\$50,800	\$50,800	\$17,780	\$17,780
Improvements	\$1,738,406	\$1,303,200	\$608,442	\$456,120
TOTAL	\$1,789,206	\$1,354,000	\$626,222	\$473,900

Agenda Item 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

Guy McCollum appeared on behalf of BR Summerlin Property, LLC (Taxpayer). Leon Maj and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office (Assessor).

This matter was originally heard by the State Board on July 20, 2015. The original question before the State Board was whether the Clark County Board of Equalization (“County Board”) had a preponderance of the evidence before it to support its decision to not accept jurisdiction. The State Board found there was not a preponderance of evidence before the County Board to support the decision it made. The State Board found the County Board’s decision should be reversed and remanded for further consideration. The County Board re-heard the matter on October 14, 2015. The matter currently before the State Board is an appeal of the County Board’s October 14, 2015 decision.

The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the cost approach based on Marshall Swift costing service provided by the Taxpayer was appropriate to establish the value, modified to reflect the correct rate of statutory depreciation of 21% (14 years times 1-1/2%). The State Board found the total taxable value of the subject property should be reduced to \$10,764,725 with the taxable value of the land remaining the same and the obsolescence applied to the improvements, plus common element.

2016-17 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 137-36-413-005	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Land	\$1,572,083	\$1,572,083	\$550,229	\$550,229
Improvements	\$11,323,806	\$9,192,242	\$3,963,332	\$3,217,285
Common element	\$526	\$526	\$184	\$184
TOTAL	\$12,896,415	\$10,764,851	\$4,513,746	\$3,767,698

Agenda Item 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

Guy McCollum appeared on behalf of BR Summerlin Property, LLC (Taxpayer). Leon Maj and Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board.

The State Board affirmed the decision of the County Board.

AGENDA ITEM 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

Lisa Logsdon, Deputy District Attorney, Tina Poff and MaryAnn Weidner appeared on behalf of the Clark County Assessor's Office (Assessor). Maximiliano D. Couvillier III, Esq., appeared on behalf of Faith Community Lutheran Church (Taxpayer).

The State Board found the order of the County Board to grant exemption should be reversed based on its finding that the property does not qualify for exemption under NRS 361.125 for the 2015-16 year.

AGENDA ITEM 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

Richard F. Jost, Esq., with Fennemore Craig, P.C., and Mary Bacon with Fennemore Craig, P.C., appeared on behalf of USA Digital Communication, Inc. (Taxpayer). Lisa Logsdon, Deputy District Attorney, and Doug Scott appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer untimely filed appeals for prior years; and did not show under what legal authority the State Board could hear the appeals for the, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014 and 2014-2015. tax years. The State Board declined to accept jurisdiction.

AGENDA ITEM 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

Fred Fereydoun Alae appeared on behalf of himself (Taxpayer). Brenda Baker, Julie Dudensky, and Sheree Stringer, Nye County Assessor, appeared on behalf of the Nye County Assessor's Office (Assessor).

The State Board found the taxable value of the subject property should be reduced to \$71,700 for the land and keep the value of the improvements of \$64,614 the same, for a total taxable value of \$136,314.

2016-17 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 008-291-03	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$122,914	\$71,700	\$43,020	\$25,095
Improvements	\$64,614	\$64,614	\$22,615	\$22,615
TOTAL	\$187,529	\$136,314	\$65,635	\$47,710

16 178 Fred Fereydoun Alae Residential Clark County Assessor

Fred Fereydoun Alae appeared on behalf of himself (Taxpayer). Carla Pipitone and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the Assessor's analysis was well-supported by market data and the quality of the comparable sales used.

The State Board affirmed the decision of the County Board.

AGENDA ITEM 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

Victor Valenzuela appeared on behalf of himself (Taxpayer). Jacelyn Yamashita and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

In case number 16-119B, the State Board found the Taxpayer did not show under what legal authority the State Board could hear the appeal for the 2012-2013, 2013-2014, 2014-2015 and 2015-2016 tax years and declined to accept jurisdiction of case No. 16-119B.

The State Board affirmed the decision of the County Board.

AGENDA ITEM 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

Victor Valenzuela appeared on behalf of himself (Taxpayer). Jacelyn Yamashita and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

In case number 16-119A, the State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found there was a disparity in size between the subject property and the properties the Taxpayer brought forward as comparable. The State Board found the subject property was not out of equalization with similarly situated small parcels in the immediate area, and was valued consistently with other comparable properties.

The State Board affirmed the decision of the County Board.

AGENDA ITEM N:

*******Meeting adjourned on July 18th mid-hearing of 16-319 and resumed July 19th after opening procedures.**

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

16 319 Marnell Gaming Management LLC Personal Property Clark County Assessor

James Susa of DeConcini McDonald Yetwin and Lacy, PC, appeared on behalf of Marnell Gaming Management (Taxpayer). Angela Menzel and Doug Scott appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board of Equalization found the proper method of allocation of value should be based on the number of overnight stays in Clark County for the year prior to the lien date of July 1, 2015 based on 23 days divided by 365 days ending June 30, 2015. The State Board found the proper method of allocation of value should be based on the amount of time the aircraft is in Nevada, known as the "nights in" policy.

The State Board found the taxable value of the subject property should be allocated to Nevada based on the proportion of 23 days out of 365, or 6.3%. The taxable value so allocated is \$23,138,796 times 6.3%, or \$1,457,744.

AGENDA ITEM 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

Isidoro Alcazar appeared on behalf of himself (Taxpayer). Karen Slaughter and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the County Board had a preponderance of evidence before it to uphold the Assessor's value because it had no authority to reduce the value pursuant to NRS 361.345.

The State Board affirmed the decision of the County Board

16 114 Earl D. Cottrell Residential Clark County Assessor

No one appeared on behalf of Earl D. Cottrell (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct.

The State Board affirmed the decision of the County Board.

16 121 James Beuparlant Residential Clark County Assessor

James Beuparlant appeared on behalf of himself (Taxpayer). Dallas Tripp and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the taxable value of the subject property should be reduced based on the information provided by the Taxpayer as well as Assessor's sales 1, 4, and 5 on page 39 of the record and testimony that Sale #5 subsequently closed \$42,000 below the pending price and other downward adjustments referenced in the record.

The State Board found the taxable value of the subject property should be reduced to \$527,019 with the taxable value of the land remaining the same and the obsolescence applied to the improvements.

16 123 Cameron Steele and Tara Ann Steele Residential Clark County Assessor

Case 16-123 was withdrawn.

16 125 Sharon A. Stingley Residential Clark County Assessor

Sharon Stingley appeared on behalf of herself (Taxpayer). Carla Pipitone and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the comparable sales provided by the Assessor on page 15 of the record supported the taxable value, and further found the taxable value does not exceed full cash value.

The State Board affirmed the decision of the County Board.

16 128 Randel and Shelli Patty Living Trust Residential Clark County Assessor

Shelli Patty appeared on behalf of the Randel and Shelly Patty Living Trust (Taxpayer). Angela Menzel appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board made no change to the decision of the County Board because the motion to accept jurisdiction to hear the case failed due to lack of a majority vote. Therefore, Taxpayer was granted no relief.

16 142 BCLO Trust Residential Clark County Assessor

Eric N. Tran, Esq., appeared on behalf of the BCLO Trust (Taxpayer). Melodie Garfield and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board considered whether the subject property was valued in a non-uniform manner with surrounding neighborhood properties. The State Board found, based on the Assessor's testimony, that most of the neighboring properties were older, and had different property characteristics than the subject property, such as view and story height, which would cause a difference in replacement cost and the total amount of depreciation. Such differences were accounted for in the adjustments made to comparable sales by the Assessor.

The State Board affirmed the decision of the County Board.

16 143 Avoneo, Inc. Residential Clark County Assessor

Eric Tran, Esq. appeared on behalf of Avoneo, Inc. (Taxpayer). Jeff Payson and Sheryl Gipson appeared on behalf of the Clark County Assessor's Office (Assessor).

The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the value should be reduced to account for the negative effect of the wash. The State Board applied the 20% reduction factor previously used in the reduction ordered by the County Board to account for the wash, and applied the factor to the recommended land value of \$409,000 shown on SBE page 39 of the record to obtain an adjusted taxable value for the land of \$327,200.

The State Board found the total taxable value of the subject property should be reduced to \$567,200 with the taxable value of the improvements remaining the same and the reduction applied to the land.

2016-17 Secured Roll	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Parcel Number 177-08-301-003				
Land	\$360,000	\$327,200	\$126,000	\$114,520
Improvements	\$240,000	\$240,000	\$84,000	\$84,000
TOTAL	\$600,000	\$567,200	\$210,000	\$198,520

16 192 Astorga Family Trust, Raymond and Josephine Astorga, Trustees Residential Clark County Assessor

Raymond Astorga appeared on behalf of the Astorga Family Trust (Taxpayer). Karen Slaughter appeared on behalf of the Clark County Assessor's Office (Assessor).

The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the adjustments made on the comparable sales by the Assessor were excessive and therefore relied more heavily on the unadjusted sales prices of the comparable properties shown on SBE page 28 of the record, particularly Sales #1, 4, 9, and 10.

July 20, 2016

Continued from the previous day.

The Chairman introduced himself and Board Members Al Plank, Robert Schiffmacher, and Keith Harper. He noted Mr. Ben Johnson was absent. He also introduced counsel for the board Deputy Attorney General Dawn Buoncristiani. Chairman Meservy noted there was a quorum to conduct business. Terry Rubald, Deputy Executive Director of the Department of Taxation, introduced herself.

The Assessor testified.

The State Board found the taxable value of the subject property should be reduced to \$190,221 including the common element, with the taxable value of the land remaining the same and the obsolescence applied to the improvements.

16 176 Charles T. Dante Residential Clark County Assessor

This matter was heard out of order from the agenda.

Charles Dante appeared on behalf of himself (Taxpayer). David King and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the subject property suffered from additional curable physical depreciation with regard to various interior repairs to the house and the pool. The State Board found that the most reliable indicator of value for high-valued homes is the gross sale price rather than the price-per-square-foot. Using the median of all the adjusted sales presented by the Assessor on page 17 of the record of \$2,240,188 as the best representation of the market value of the property, the State Board then deducted the cost estimates to cure the physical depreciation of \$250,000 to derive a revised rounded taxable value of \$2,000,000.

The State Board found the taxable value of the subject property should be reduced to \$2,000,000 plus common element with the taxable value of the land remaining the same and the obsolescence applied to the improvements.

2016-17 Secured Roll	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Parcel Number 178-27-317-006				
Land	\$1,155,000	\$1,155,000	\$404,250	\$404,250
Improvements	\$1,220,000	\$845,000	\$427,000	\$295,750
Common Element	\$1,522	\$1,522	\$533	\$533
TOTAL	\$2,376,522	\$2,001,522	\$831,783	\$700,533

AGENDA ITEM 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
 16 134 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	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	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

Ms. Rubald requested the Board consolidate the entire Section S, with the exception of 117, 159, and 172, because they all had the same decision letter from the County Board. The cases were consolidated by the Board, as The Silverstone Cases with a unanimous vote.

Aimee Cannon and Melanie Hill spoke on behalf of the Taxpayers. Jeff Payson and Maryanne Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board voted to eliminate all golf course premiums, leave all other premiums in place. Because golf course premium is an error in fact, in that the golf course is closed, it is not a question in value

Case No. 16-134	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Parcel Number Cannon Family Trust, APN: 125-10-217-027				
Land	\$67,375	\$55,000	\$23,581	\$19,250
Improvements	\$234,676	\$234,676	\$82,137	\$82,137
TOTAL	\$302,051	\$289,676	\$105,718	\$101,387

Case No. 16-115	Taxable Value		Assessed Value	
Parcel Number Wade and Casey Moseman Family Trust APN: 125-10-719-001	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$92,625	\$78,000	\$32,419	\$27,300
Improvements	\$410,114	\$410,114	\$143,540	\$143,540
TOTAL	\$502,739	\$488,114	\$175,959	\$170,840

Case No. 16-144	Taxable Value		Assessed Value	
Parcel Number Ashford Family Revocable Living Trust APN: 125-10-722-024	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$67,375	\$55,000	\$23,581	\$19,250
Improvements	\$191,836	\$191,836	\$67,143	\$67,143
TOTAL	\$259,211	\$246,836	\$90,724	\$86,393

Case No. 16-145	Taxable Value		Assessed Value	
Parcel Number Roger A. and Karen M. Behringer APN: 125-10-315-069	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$86,125	\$71,500	\$30,144	\$25,025
Improvements	\$308,984	\$308,984	\$108,144	\$108,144
TOTAL	\$395,109	\$380,484	\$138,288	\$133,169

Case No. 16-146	Taxable Value		Assessed Value	
Parcel Number Roger A. Behringer APN: 125-10-111-028	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$37,825	\$34,000	\$13,239	\$11,900
Improvements	\$143,706	\$143,706	\$50,297	\$50,297
TOTAL	\$181,531	\$177,706	\$63,536	\$62,197

Case No. 16-147	Taxable Value		Assessed Value	
Parcel Number Carol Anne Campbell APN: 125-10-722-002	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$67,375	\$55,000	\$23,581	\$19,250
Improvements	\$229,367	\$229,367	\$80,278	\$80,278

TOTAL	\$296,742	\$284,367	\$103,860	\$99,528
Case No. 16-148	Taxable Value		Assessed Value	
Parcel Number Ells Revocable Living Trust APN: 125-10-319-019	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$86,125	\$71,500	\$30,144	\$25,025
Improvements	\$287,828	\$287,828	\$100,740	\$100,740
TOTAL	\$373,953	\$359,328	\$130,884	\$125,765

Case No. 16-149	Taxable Value		Assessed Value	
Parcel Number Mao and Leann Fang APN: 125-10-216-006	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$355,302	\$355,302	\$124,356	\$124,356
TOTAL	\$434,927	\$420,302	\$152,225	\$147,106

Case No. 16-151	Taxable Value		Assessed Value	
Parcel Number Wayne Martin Holmes APN: 125-10-512-073	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$41,163	\$37,000	\$14,407	\$12,950
Improvements	\$158,637	\$158,637	\$55,523	\$55,523
TOTAL	\$199,800	\$195,637	\$69,930	\$68,473

Case No. 16-153	Taxable Value		Assessed Value	
Parcel Number Kurt Huffman Trust APN: 125-10-714-014	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$70,125	\$57,750	\$24,544	\$20,213
Improvements	\$180,035	\$180,035	\$63,012	\$63,012
TOTAL	\$250,160	\$237,785	\$87,556	\$83,225

Case No. 16-154	Taxable Value		Assessed Value	
Parcel Number JKCBM Trust APN: 125-10-214-024	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$37,825	\$34,000	\$13,239	\$11,900
Improvements	\$151,450	\$151,450	\$53,008	\$53,008
TOTAL	\$189,275	\$185,450	\$66,246	\$64,908

Case No. 16-155	Taxable Value		Assessed Value	
Parcel Number Reinhold Koska APN: 125-10-818-001	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$67,375	\$55,000	\$23,581	\$19,250
Improvements	\$196,716	\$196,716	\$68,851	\$68,851
TOTAL	\$264,091	\$251,716	\$92,432	\$88,101

Case No. 16-156	Taxable Value		Assessed Value	
Parcel Number Linnea Domz APN: 125-10-716-007	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$67,375	\$55,000	\$23,581	\$19,250
Improvements	\$185,281	\$185,281	\$64,848	\$64,848
TOTAL	\$252,656	\$240,281	\$88,430	\$84,098

Case No. 16-157	Taxable Value		Assessed Value	
Parcel Number Melanie A. Ells APN: 125-10-616-003	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$86,125	\$71,500	\$30,144	\$25,025
Improvements	\$289,490	\$289,490	\$101,322	\$101,322
TOTAL	\$375,615	\$360,990	\$131,466	\$126,347

Case No. 16-158	Taxable Value		Assessed Value	
Parcel Number Charles W. and Suzanne J. Mowat APN: 125-10-818-008	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$78,375	\$66,000	\$27,431	\$23,100
Improvements	\$198,646	\$198,646	\$69,526	\$69,526
TOTAL	\$277,021	\$264,646	\$96,957	\$92,626

Case No. 16-160	Taxable Value		Assessed Value	
Parcel Number Carolyn R. Reynolds APN: 125-10-716-005	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$67,375	\$55,000	\$23,581	\$19,250
Improvements	\$200,708	\$200,708	\$70,248	\$70,248
TOTAL	\$268,083	\$255,708	\$93,829	\$89,498

Case No. 16-161	Taxable Value		Assessed Value	
Parcel Number Terry D. and Debbie K. Ruh APN: 125-10-817-001	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$63,375	\$55,000	\$23,581	\$19,250
Improvements	\$234,360	\$234,360	\$82,026	\$82,026
TOTAL	\$301,735	\$289,360	\$105,607	\$101,276

Case No. 16-162	Taxable Value		Assessed Value	
Parcel Number Chrisa J. Chen APN: 125-10-718-008	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$338,703	\$338,703	\$118,546	\$118,546
TOTAL	\$418,328	\$403,703	\$146,415	\$141,296

Case No. 16-164	Taxable Value		Assessed Value	
Parcel Number Gene F. and Debra D. Long APN: 125-10-616-002	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$320,578	\$320,578	\$112,202	\$112,202
TOTAL	\$400,203	\$385,578	\$140,071	\$134,952

Case No. 16-165	Taxable Value		Assessed Value	
Parcel Number David and Gail Smith Trust APN: 125-10-713-004	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$44,863	\$40,700	\$15,702	\$14,245
Improvements	\$155,799	\$155,799	\$54,530	\$54,530
TOTAL	\$200,662	\$196,499	\$70,232	\$68,775

Case No. 16-166	Taxable Value		Assessed Value	
Parcel Number Thompson Djez Trust APN: 125-10-618-011	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$92,625	\$78,000	\$32,419	\$27,300
Improvements	\$347,019	\$347,019	\$121,456	\$121,457
TOTAL	\$439,644	\$425,019	\$153,875	\$148,757

Case No. 16-167	Taxable Value		Assessed Value	
Parcel Number Todd and Kimberly Tobergte APN: 125-10-319-005	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$302,354	\$302,354	\$105,824	\$105,824
TOTAL	\$381,979	\$367,354	\$133,693	\$128,574

Case No. 16-168	Taxable Value		Assessed Value	
Parcel Number William A. and Muriel J. Walter APN: 125-10-319-011	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$305,924	\$305,924	\$107,073	\$107,073
TOTAL	\$385,549	\$370,924	\$134,942	\$129,823

Case No. 16-169	Taxable Value		Assessed Value	
Parcel Number Michael and Nancy Weiss Family Trust APN: 125-10-319-017	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$86,125	\$71,500	\$30,144	\$25,025
Improvements	\$357,216	\$357,216	\$125,026	\$125,026
TOTAL	\$443,341	\$428,716	\$155,169	\$150,051

Case No. 16-170	Taxable Value		Assessed Value	
Parcel Number John M. and Patricia Wells Living Trust APN: 125-10-315-045	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$312,750	\$312,750	\$109,463	\$109,463
TOTAL	\$392,375	\$377,750	\$137,332	\$132,213

Case No. 16-171	Taxable Value		Assessed Value	
Parcel Number Whellams Living Trust APN: 125-10-216-017	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$292,652	\$292,652	\$102,428	\$102,428
TOTAL	\$372,277	\$357,652	\$130,297	\$125,178

Case No. 16-173	Taxable Value		Assessed Value	
Parcel Number Daniel J. and Pamela J. Lewandowski APN: 125-10-315-070	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$86,125	\$71,500	\$30,144	\$25,025
Improvements	\$347,878	\$347,878	\$121,757	\$121,757
TOTAL	\$434,003	\$419,378	\$151,901	\$146,782

Case No. 16-174	Taxable Value		Assessed Value	
Parcel Number Edward John Watkins APN: 125-10-319-001	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$313,026	\$313,026	\$109,559	\$109,559
TOTAL	\$392,651	\$378,026	\$137,428	\$132,309

Case No. 16-185	Taxable Value		Assessed Value	
Parcel Number Gerald L. and MD Wilson Revocable Family Trust APN: 125-10-614-005	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$92,625	\$78,000	\$32,419	\$27,300
Improvements	\$350,859	\$350,859	\$122,801	\$122,801
TOTAL	\$443,484	\$428,859	\$155,220	\$150,101

Case No. 16-188	Taxable Value		Assessed Value	
Arturo and Evelyn Lucio APN: 125-10-512-062	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$41,163	\$37,000	\$14,407	\$12,950
Improvements	\$171,718	\$171,718	\$60,101	\$60,101
TOTAL	\$212,881	\$208,718	\$74,508	\$73,051

Case No. 16-189	Taxable Value		Assessed Value	
Parcel Number Lee and Linda Montoya APN: 125-10-511-036	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$41,163	\$37,000	\$14,407	\$12,950
Improvements	\$170,229	\$170,229	\$59,580	\$59,580
TOTAL	\$211,392	\$207,229	\$73,987	\$72,530

Case No. 16-190	Taxable Value		Assessed Value	
Parcel Number Peterson and Group Revocable Trust APN: 125-10-315-057	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$79,625	\$65,000	\$27,869	\$22,750
Improvements	\$306,489	\$306,489	\$107,271	\$107,271
TOTAL	\$386,114	\$371,489	\$135,140	\$130,021

Case No. 16-298	Taxable Value		Assessed Value	
Parcel Number MSB Family Trust APN: 125-10-719-014	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$86,125	\$71,500	\$30,144	\$25,025
Improvements	\$318,217	\$318,217	\$111,376	\$111,376
TOTAL	\$404,342	\$389,717	\$141,520	\$136,401

16	117	Janet Hart	Residential	Clark County Assessor
16	159	Martin & Susan J. Quintana	Residential	Clark County Assessor
16	172	Alfonso G. Jr., and Raquel Y. Mercado	Residential	Clark County Assessor

Mr. Harper motioned to consolidate cases 16-177, 16-159 and 16-172. Mr. Plank seconded the motion, the vote was unanimous.

No one appeared on behalf of Janet Hart, Martin and Susan J. Quintana, or Alfonso G Mercado Jr., and Raquel Y. Mercado (Taxpayers). Jeff Payson and Brianna Johnson appeared on behalf of the Clark County Assessor's Office (Assessor).

In Case No. 16-117, the Clark County Board of Equalization (County Board) ordered the taxable value of the subject property of \$374,407, including common element, be upheld for the 2016-2017 secured roll.

In Case No. 16-159, the Clark County Board of Equalization (County Board) ordered the taxable value of the subject property of \$417,311, including common element, be upheld for the 2016-2017 secured roll.

In Case No. 16-172, the Clark County Board of Equalization (County Board) ordered the taxable value of the subject property of \$370,733, including common element, be upheld for the 2016-2017 secured roll.

The State Board made no change to the decisions of the County Board because the motion to uphold the County Board failed due to lack of a majority vote. Therefore, Taxpayer was granted no relief.

AGENDA ITEM O: Continued

16	234	Wade W. and Sarah S. Guindy	Residential	Clark County Assessor
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This matter heard out of order from the Agenda.

Wade Guindy appeared on behalf of Wade W. and Sarah S. Guindy (Taxpayer). David King and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. Using the Assessor's data provided on SBE page 13 of the record, the State Board found the amenity package of the subject property was not superior to that of the comparable sales. The State Board found the amenity adjustment for the comparable sales should be removed from the analysis. As a result, the median adjusted value of all the comparable sales is reduced below the taxable value of the subject property.

The State Board found the taxable value of the subject property should be reduced to \$2,144,882 plus common element with the taxable value of the land remaining the same and the obsolescence applied to the improvements, based on the revised median adjusted value.

2016-17 Secured Roll	Taxable Value		Assessed Value	
Parcel Number 191-01-812-018	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$275,000	\$275,000	\$96,250	\$96,250
Improvements	\$2,108,203	\$1,869,882	\$737,871	\$654,459
Common element	\$683	\$683	\$239	\$239
TOTAL	\$2,383,886	\$2,145,565	\$834,360	\$750,948

AGENDA ITEM 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

This matter heard out of order from the Agenda.

No one appeared on behalf of Robert A. and Janis L. Brenkus (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the County Board. The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board

AGENDA ITEM K:

A. 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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This matter heard out of order from the Agenda.

No one appeared on behalf of Robert Lentz (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal to the State Board, and declined to accept jurisdiction of the case.

AGENDA ITEM O: Continued

These matters were heard out of order from the Agenda.

16 114 Earl D. Cottrell Residential Clark County Assessor

No one appeared on behalf of Earl D. Cottrell (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct.

The State Board affirmed the decision of the County Board.

16 116 Dennis G. Nelson and Ruby Leong Residential Clark County Assessor

Dennis Nelson appeared on behalf of Dennis G. Nelson and Ruby Leong (Taxpayer). David King appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct.

The State Board affirmed the decision of the County Board.

16 127 Marc Risman Residential Clark County Assessor

No one appeared on behalf of Marc Risman (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct.

The State Board affirmed the decision of the County Board.

16 175 Tony Bond and Donna L. Bonakdar Residential Clark County Assessor

No one appeared on behalf of Tony Bond and Donna L. Bonakdar (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct.

The State Board affirmed the decision of the County Board.

AGENDA ITEM 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

No one appeared on behalf of Rudy Diaz (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the County Board had a preponderance of evidence before it to support the decision it made. The County Board record was clear as to why the County Board did not take jurisdiction. The State Board found the appeal was filed late to the County Board. The State Board found the County Board had not erred in its decision.

The State Board affirmed the decision of the County Board.

AGENDA ITEM 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

No one appeared on behalf of Dennis R. and Jeanne A. Hibler (Taxpayer). Jeff Payson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board). The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board. However, the decision to decline jurisdiction does not affect any other decision of the State Board regarding the equalization of the Silverstone Ranch subdivision.

16 152 David and Janis Holter Residential Clark County Assessor

No one appeared on behalf of David and Janis Holter (Taxpayer). Jeff Payson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board). The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board. However, the decision to decline jurisdiction does not affect any other decision of the State Board regarding the equalization of the Silverstone Ranch subdivision.

16 163 Robert A. and Kathleen A. Schimeme Residential Clark County Assessor

No one appeared on behalf of Robert A. and Kathleen A. Schimeme (Taxpayer). Jeff Payson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board). The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board. However, the decision to decline jurisdiction does not affect any other decision of the State Board regarding the equalization of the Silverstone Ranch subdivision.

16 186 Kelso Family Trust Residential Clark County Assessor

No one appeared on behalf of the Kelso Family Trust (Taxpayer). Jeff Payson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board).

Board). The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board.

16 187 Yong Hwa Jung Residential Clark County Assessor

No one appeared on behalf of Yong Hwa Jung (Taxpayer). Jeff Payson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board). The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board.

16 191 Peter Viger Residential Clark County Assessor

No one appeared on behalf of Peter Viger (Taxpayer). Jeff Payson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board). The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board.

16 233 Thomas J. Stenson Residential Clark County Assessor

No one appeared on behalf of Thomas J. Stenson (Taxpayer). Jeff Payson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board). The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board.

AGENDA ITEM 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

No one appeared on behalf of Joseph Gury (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board found the Taxpayer did not show circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal to the State Board, and declined to accept jurisdiction of the case.

AGENDA ITEM 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.

Terry Rubald, Deputy Executive Director, appeared on behalf of the Department of Taxation.

Ms. Rubald requested the certified value from the Nevada Tax Commission be taken to zero on this property. She stated El Aero Services has dissolved and is no longer in operation and will have no property in the state on the lien date of July 1st.

The State Board found that the taxable value in this case should be reduced to zero, based upon the recommendation of the Department of Taxation.

16 315 Department of Taxation

Unitary Property - Airlines

Republic Airline, Inc.

Terry Rubald, Deputy Executive Director, appeared on behalf of the Department of Taxation.

Ms. Rubald stated the Department of Taxation is recommending the taxable value be reduced to zero. Republic Airline has retired all their aircraft prior to the end of 2015. Therefore, the value that was established by the Nevada Tax Commission in October of 2015 is for equipment that is no longer in the state as of the lien date of July 1st, 2016.

The State Board accepted the Department of Taxation's recommendation to reduce the taxable value of the property in this matter to zero as it is no longer in the state, and will not be on the lien date.

AGENDA ITEM U:

Briefing to and from the Board and the Secretary and Staff

For Possible Action: Proposed Hearing Schedules and Docket Management

Ms. Rubald briefed the members on the request received for reconsideration of property on the Summerlin Shops. It was decided a telephonic hearing would be held for this matter. She informed them she would contact the members for a date and time for the telephonic hearing.

AGENDA ITEM V:

State Board of Equalization Comments

There were no comments from the Board.

AGENDA ITEM W: PUBLIC COMMENT

The chairman called for public comment. There was none.

AGENDA ITEM X: Adjournment

The meeting was adjourned at 3:15 p.m. July 20, 2016.

**Minutes of the Meeting
STATE BOARD OF EQUALIZATION
August 16, 2016
9:00 a.m.**

The meeting was held at the Nevada Department of Taxation, 1550 College Parkway, Carson City, Nevada.

STATE BOARD MEMBERS PRESENT:

Benjamin Johnson, Acting Chairman
Dennis Meservy
Robert Schiffmacher
Keith Harper
Al Plank

COUNSEL TO BOARD

Dawn Buoncristiani, Deputy Attorney General

DEPT OF TAXATION STAFF PRESENT:

Terry Rubald, Deputy Executive Director
Anita Moore, State Board Coordinator

Carson City:
Christina Griffith, Program Officer
Chali Spurlock, Administrative Assistant

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
Maryann Weidner,	Clark County Assessor
Jeff Payson,	Clark County Assessor
Doug Scott,	Clark County Assessor
Paul Bancroft,	Shops at Downtown Summerlin
AJ Hames,	Shops at Downtown Summerlin
Andrew Ciarrocchi,	Shops at Downtown Summerlin

August 16, 2016

Agenda Item A:

The Acting Chairman introduced himself and asked Anita Moore to call roll. All members were present. Ms. Moore also introduced Maryann Weidner, Clark County Assessor's Office, Paul Bancroft, the Petitioner and Terry Rubald, Deputy Executive Director of the Department of Taxation. Acting Chairman Johnson noted all parties were present and the board was full.

Agenda Item B: Public Comment

The Acting Chairman called for Public Comment. There was none. Dawn Buoncristiani, Deputy Executive Director swore in the witnesses. Acting Chairman Johnson explained the procedures for appeals before the State Board.

Agenda Item C:

For Possible Action: PETITIONS FOR RECONSIDERATION OF STATE BOARD DECISIONS AFFECTING THE TAX YEARS 2016-17 Secured Rolls or 2015-16 Unsecured Supplemental Roll

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

Paul Bancroft appeared on behalf of The Shops at Summerlin North LP and The Shops at Summerlin South LP (Petitioner). Jeff Payson, Clark County Deputy District Attorney, appeared on behalf of the Pershing County Assessor's Office (Assessor).

The State Board, having considered all evidence, documents and testimony, denied the petition for consideration for the subject properties, case numbers 16-282 and 16-283.

Agenda Item D:

State Board of Equalization Comments

Member Meservy inquired if there were more meetings for the season. Ms. Rubald answered this was the last one for this season. Acting Chairman Johnson noted the fourth Monday of March will be the next date for reconvening and that March 27th will be the date of the next hearing in Carson City.

Agenda Item E:

Public Comment

The Acting Chairman called for Public Comment. There was none.

Agenda Item F:

Adjournment

The proceedings were adjourned at 10:24 a.m.