

REVISED STATE BOARD OF EQUALIZATION AGENDA
May 4-5-6, 2015
8:00 a.m.

May 4, 5, 2015
Nevada State Contractor Board Offices, Board Room
2310 Corporate Circle, Suite 200
Henderson, Nevada

May 6, 2015
Henderson City Hall, Council Chambers
240 S. Water Street
Henderson, Nevada

STACKED AGENDA: Each listed hearing is one of several hearings scheduled at the same time as part of a regular meeting of the State Board that is expected to begin at 8:00 a.m. May 4, 2015 until all matters on the agenda are heard. Thus, any particular hearing may be continued until later in the day. It is each taxpayer's or his representative's responsibility to be present when the case is called. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

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

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

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

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

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

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

F. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll and TAX YEAR 2014-2015, Unsecured Roll

15 128 Trump Ruffin Tower I, LLC Commercial Clark County Assessor

G. For Possible Action: PETITIONS FOR RECONSIDERATION OF STATE BOARD DECISIONS AFFECTING THE TAX YEARS 2010-11, 2011-12, 2012-13 Secured Rolls pursuant to NAC 361.7475(1)

Remand from the District Court, Department No. XXXI, Case No. A633811, Clark County Nevada and the Clark County Assessor vs. State Board of Equalization, Sun City Summerlin Community Association, Inc., Richard Post and Masako Post; setting aside the State Board's previous decisions and remanding for further proceedings consistent with the Nevada Supreme Court's Order of Reversal and Remand, Case No. 60776 dated March 25, 2014.

Group 1

| | | | | |
|----|-----|--|----------------------|-----------------------|
| 10 | 377 | Richard and Masako Post | Residential Property | Clark County Assessor |
| 10 | 379 | Sun City Summerlin | Residential Property | Clark County Assessor |
| 11 | 446 | Richard & Masako Post | Residential Property | Clark County Assessor |
| 11 | 454 | Sun City Summerlin Community Association, Inc. | Residential Property | Clark County Assessor |
| 12 | 423 | Sun City Summerlin Community | Residential Property | Clark County Assessor |
| 12 | 424 | Richard & Masako Post | Residential Property | Clark County Assessor |

Group 2

| | | | | |
|----|-----|---|----------------------|-----------------------|
| 11 | 439 | Rhodes Ranch Association, Inc. | Residential Property | Clark County Assessor |
| 12 | 398 | Rhodes Ranch Association, Inc. | Residential Property | Clark County Assessor |
| 13 | 324 | Rhodes Ranch Association, Inc. | Residential Property | Clark County Assessor |
| 11 | 440 | Rhodes Ranch General Ptnship | Residential Property | Clark County Assessor |
| 12 | 399 | Rhodes Ranch GP | Residential Property | Clark County Assessor |
| 13 | 325 | Rhodes Ranch General Partnership | Residential Property | Clark County Assessor |
| 11 | 447 | PN II, Inc. | Residential Property | Clark County Assessor |
| 11 | 449 | PN II, Inc. | Residential Property | Clark County Assessor |
| 11 | 450 | PN II, Inc. | Residential Property | Clark County Assessor |
| 11 | 451 | PN II, Inc. | Residential Property | Clark County Assessor |
| 12 | 394 | PN II, Inc. | Residential Property | Clark County Assessor |
| 12 | 395 | PN II, Inc. | Residential Property | Clark County Assessor |
| 12 | 396 | PN II, Inc. | Residential Property | Clark County Assessor |
| 13 | 356 | PN II, Inc. | Residential Property | Clark County Assessor |
| 13 | 357 | PN II, Inc. | Residential Property | Clark County Assessor |
| 13 | 358 | PN II, Inc. | Residential Property | Clark County Assessor |
| 11 | 448 | Club Madeira Unit Owner's Association, Inc. | Residential Property | Clark County Assessor |
| 12 | 397 | Club Madeira Canyon Unit Owners | Residential Property | Clark County Assessor |
| 13 | 353 | Club at Madeira Canyon Unit Owner's Association | Residential Property | Clark County Assessor |

Group 3

| | | | | |
|----|-----|---------------------|----------------------|-----------------------|
| 11 | 435 | Toll Henderson, LLC | Residential Property | Clark County Assessor |
| 11 | 436 | Toll South LV, LLC | Residential Property | Clark County Assessor |
| 12 | 392 | Toll South LV, LLC | Residential Property | Clark County Assessor |
| 13 | 161 | Toll South LV, LLC | Residential Property | Clark County Assessor |

| | | | | |
|----|-----|--------------------------------|----------------------|-----------------------|
| 11 | 441 | Howard Hughes Properties, Inc. | Residential Property | Clark County Assessor |
| 11 | 443 | Howard Hughes Properties, Inc. | Residential Property | Clark County Assessor |
| 12 | 391 | Howard Hughes Properties, Inc. | Residential Property | Clark County Assessor |
| 13 | 163 | Howard Hughes Properties, Inc. | Residential Property | Clark County Assessor |
| 13 | 164 | Howard Hughes Properties, Inc. | Residential Property | Clark County Assessor |
| 13 | 166 | Howard Hughes Properties, Inc. | Residential Property | Clark County Assessor |
| 11 | 444 | Howard Hughes Company, LLC | Residential Property | Clark County Assessor |
| 11 | 442 | Howard Hughes Company, LLC | Residential Property | Clark County Assessor |
| 11 | 445 | Ridges Community Association | Residential Property | Clark County Assessor |
| 12 | 390 | Ridges Community Association | Residential Property | Clark County Assessor |
| 13 | 160 | Ridges Community Association | Residential Property | Clark County Assessor |

May 5, 2015

H. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll, Appeals of County Board decisions not to accept jurisdiction. See Note (1)

| | | | | |
|----|-----|---|--------------------------|-----------------------|
| 15 | 166 | Creative Choice West II, LP | Multi-Family Residential | Clark County Assessor |
| 15 | 234 | Les Sallay dba Jeana Ventures (LV) Inc. | Commercial | Clark County Assessor |

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

| | | | | |
|----|-----|---|--------------------------|-----------------------|
| 15 | 143 | 1701 E. Katie Trust | Multi-Family Residential | Clark County Assessor |
| 15 | 144 | Estancia Property Owner LLC | Multi-Family Residential | Clark County Assessor |
| 15 | 162 | Pinewood Apartments, LP | Multi-Family Residential | Clark County Assessor |
| 15 | 187 | John Collins dba Incor Pac Nevada Owner Pool 3 Nevada LLC | Commercial | Clark County Assessor |
| 15 | 188 | John Collins dba Incor Pac Nevada Owner Pool 3 Nevada LLC | Commercial | |
| 15 | 189 | Steve Pron dba KTR LVIV LLC | Commercial | Clark County Assessor |
| 15 | 195 | Steve Pron dba KTR LVIV LLC | Commercial | Clark County Assessor |
| 15 | 196 | Steve Pron dba KTR LVIV LLC | Commercial | Clark County Assessor |
| 15 | 197 | Steve Pron dba KTR LV Loan II LLC | Commercial | Clark County Assessor |
| 15 | 224 | Donovan Hospitality dba Best Western Plus | Commercial | Clark County Assessor |
| 15 | 223 | Flamingo Tenaya, LLC | Commercial | Clark County Assessor |
| 15 | 225 | Signal Butte Investors | Commercial | Clark County Assessor |

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

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

L. Public Comment (See Note 3)

M. Adjournment

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

Notice agendas were posted at the following locations:

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

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