

STATE BOARD OF EQUALIZATION AGENDA
August 26 - 28, 2019
9:00 a.m.

Grant Sawyer Office Building, Room 4401
555 East Washington Avenue
Las Vegas, Nevada

Nevada State Legislative Building, Room 2134
401 South Carson Street
Carson City, 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 9:00 a.m. August 26 - 28, 2019 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.

NOTE (5): Any and all new evidence must have been submitted according to NRS 361.360, NRS 361.400 and NAC 361.739, meaning evidence must have been submitted in writing to the State Board and all parties of record not less than 7 business days before the hearing on the matter.

NOTE (6): Board members will be located at both locations with videoconference between the sites. The Chair will be located at the Las Vegas site.

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

- 1. Administration of the Oath;**
- 2. Review of Taxpayer Notices designating an authorized agent; consideration of deficient agent authorization notices;**
- 3. Consideration of Appellant or Respondent Preliminary Objections, if any;**
- 4. Consideration of Appellant or Respondent Preliminary Motions, if any;**
- 5. Consideration of State Board Preliminary Motions, if any;**
- 6. Motions to accept or deny late-filed evidence and documents pursuant to NAC 361.723 (5);**
- 7. Introduction of new evidence pursuant to NAC 361.739;**
- 8. Brief Orientation by the County Assessor or his staff (NAC 361.741);**
- 9. A presentation of not more than 15 minutes by the petitioner;**
- 10. A presentation of not more than 15 minutes by the respondent;**
- 11. A rebuttal of not more than 5 minutes by the petitioner;**

- 12. **Questions by the State Board;**
- 13. **Official Notice of matters recited in NAC 361.720; rules, regulations, official reports, decisions and orders of the Commission, State Board or any agency; matters of common knowledge and technical or scientific facts of established character; pertinent official documents; matters judicially noticed by the Courts; and**
- 14. **Closure of hearing; discussion, consideration, and vote by the State Board. The parties may not participate in the discussion of the State Board.**

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

Action may be taken on the following agenda items:

C. For Possible Action: Review and adoption of Agenda as submitted or revised

D. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2019-20 Secured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
19 116	BH8A L.L.C et al.	Vacant Land	Elko County Assessor

E. For Possible Action: DIRECT APPEALS OF REAL PROPERTY PURSUANT TO NRS 361.360(3), TAX YEAR 2018-19, Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
19 145 A	Aspen Plaza Partners, LLC	Commercial	Elko County Assessor

F. For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals for Tax Years 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, Determination of Jurisdiction of State Board. See Note (1)

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
19 145 B	Aspen Plaza Partners, LLC	Commercial	Elko County Assessor

G. For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Appeal of 2018-19 Secured Roll, Property Tax Exemption decision not Heard by County Board; Determination of Jurisdiction of State Board pursuant to NRS 361.155(6)

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
19 170	Schoolhouse Ann Road LLC	Exemption of Commercial Property	Clark County Assessor

H. For Possible Action: DIRECT APPEALS OF PERSONAL PROPERTY PLACED ON UNSECURED ROLL AFTER DECEMBER 15, PURSUANT TO NRS 361.360(3), TAX YEAR 2018-19 Supplemental Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
19 159	Switch, Ltd (Lindell Road)	Personal Property	Clark County Assessor
19 160	Switch, Ltd (Decatur Boulevard)	Personal Property	Clark County Assessor

I. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2019-20 Secured Roll, 2018-19 Unsecured Roll, or 2018-19 Supplemental Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
19 132	SLS Las Vegas, Las Vegas Resort Holdings LLC, LV-PCPS LLC, LV-AM LLC, ET AL	Personal	Clark County Assessor
19 119	Pan Family Trust Pan Edward & Leonie S TRS	Residential	Clark County Assessor
19 113	Jason & Stephanie Lundblad	Residential	Clark County Assessor
19 110	John A. & Kathryn E Erbe	Residential	Nye County Assessor
19 111	John A. & Kathryn E Erbe	Residential	Nye County Assessor
19 125	Sousan Chaichian	Commercial	Nye County Assessor
19 120	Newmont Nevada Energy Investment LLC	Industrial	Eureka County Assessor

J. For Possible Action: DIRECT APPEALS PURSUANT TO NRS 361.403, TAX YEAR 2019-20 Centrally-Assessed Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
19 106	Kern River Gas Transmission Company	Utility	Department of Taxation

K. For Possible Action: Review of Rules of Practice Required by NRS 233B.050

L. For Possible Action: Review and Approval of Minutes:

- ♦ July 29, 2019

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

N. Public Comment (See Note 3)

O. 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.

Materials and files for items on this agenda are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this agenda may be made to: Christina Griffith, (775) 684-2160, Department of Taxation, 1550 College Parkway, Carson City, NV 89706.

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, on the Internet website maintained by the Legislative Counsel Bureau <http://leg.state.nv.us/>, and on the Department of Administration website at <https://notice.nv.gov/>.