

**STATE BOARD OF EQUALIZATION AGENDA  
October 9 and 10, 2014  
8:00 a.m.**

**State Legislative Building, Room 2134  
401 So Carson St, Carson City, Nevada**

**With video-conferencing to:  
Grant Sawyer Office Building, Room 4406  
555 E. Washington Avenue, Las Vegas, Nevada**

**STACKED AGENDA:** Each listed hearing is one of several hearings scheduled at the same time as part of a regular meeting of the State Board that is expected to begin at 8:00 a.m. October 9, 2014 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.

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*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:

<u>CASE NUMBER</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
<b>C. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2014-15, Secured Roll</b>			
14 139	Nevada Land, LLC	Commercial Property	Washoe County Assessor

**D. For Possible Action: Appeal from County Board of Equalization decision / Motion to Vacate/ Hearing on Direct Appeal to State Board of Equalization NRS 361.410; NAC 361.733, TAX YEAR 2013-14, Unsecured Roll**

14 119	Department of Taxation	Mining Property	U.S. Geothermal, Inc.
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**E. For Possible Action: HEARINGS ON CASES REMANDED FROM THE COURT**

**(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.**

**F. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEARS 2010-11, 2011-12, 2012-13 Secured Rolls**

**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

**G. For Possible Action: HEARINGS ON CASES REMANDED FROM THE COURT**

***(1) Remand from the 1<sup>st</sup> Judicial District Court, Department No. I, Case No. 11 OC 000416 1B, regarding Order Granting Petition for Judicial Review; Clarification of Basis for State Board Decision, SBE Case No. 11-416, Howard Hughes Company, LLC v. SBE and County of Clark, Nevada***

***(2) Remand from the 1<sup>st</sup> Judicial District Court, Department No. 1, Case No. 13 OC 00320 1B, regarding Order after Hearing dated June 20, 2014, directing the State Board to remand the matter to the Washoe County Board of Equalization in the matter of Dillard's International, Inc. vs. the State Board of Equalization, Washoe County, and the Washoe County Assessor, SBE Case Numbers 13-261, 13-262, 13-263, and 13-264.***

**H. For Possible Action: DIRECT APPEALS FROM ACTION OF A COUNTY ASSESSOR PURSUANT TO NRS 361.260, TAX YEAR 2013-14 Unsecured Roll**

14	319	Level 3 Communications LLC	Telecommunications Property	Washoe County Assessor
14	320	Level 3 Communications LLC	Telecommunications Property	Washoe County Assessor
14	321	Level 3 Communications LLC	Telecommunications Property	Washoe County Assessor
14	322	Level 3 Communications LLC	Telecommunications Property	Washoe County Assessor
14	323	Level 3 Communications LLC	Telecommunications Property	Washoe County Assessor
14	324	Level 3 Communications LLC	Telecommunications Property	Washoe County Assessor
14	325	Level 3 Communications LLC	Telecommunications Property	Washoe County Assessor
14	326	Level 3 Communications LLC	Telecommunications Property	Washoe County Assessor
14	327	Level 3 Communications LLC	Telecommunications Property	Washoe County Assessor
14	376	AT&T Mobility, LLC	Telecommunications Property	Washoe County Assessor
14	378	Nevada Bell Telephone Company dba AT&T Nevada	Telecommunications Property	Washoe County Assessor
14	379	AT&T Communications	Telecommunications Property	Washoe County Assessor
14	329	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor

14	330	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	331	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	332	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	333	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	334	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	335	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	336	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	337	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	338	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	339	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	340	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	341	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	342	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	343	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	344	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	345	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	346	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	347	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	348	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	349	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	350	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	351	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	352	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	353	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	354	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	355	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	356	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	357	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	358	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	359	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	360	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	361	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	362	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	363	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	364	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	365	Level 3 Communications LLC	Telecommunications Property	Clark County Assessor
14	306	Level 3 Communications LLC	Telecommunications Property	Elko County Assessor
14	307	Level 3 Communications LLC	Telecommunications Property	Elko County Assessor
14	308	Level 3 Communications LLC	Telecommunications Property	Elko County Assessor
14	309	Level 3 Communications LLC	Telecommunications Property	Elko County Assessor
14	310	Level 3 Communications LLC	Telecommunications Property	Elko County Assessor
14	311	Level 3 Communications LLC	Telecommunications Property	Elko County Assessor
14	312	Level 3 Communications LLC	Telecommunications Property	Elko County Assessor
14	313	Level 3 Communications LLC	Telecommunications Property	Elko County Assessor
14	314	Level 3 Communications LLC	Telecommunications Property	Lincoln County Assessor
14	315	Level 3 Communications LLC	Telecommunications Property	Lincoln County Assessor
14	316	Level 3 Communications LLC	Telecommunications Property	Lincoln County Assessor
14	317	Level 3 Communications LLC	Telecommunications Property	Pershing County Assessor
14	318	Level 3 Communications LLC	Telecommunications Property	Pershing County Assessor
14	377	Nevada Bell telephone Company dba AT&T Nevada	Telecommunications Property	Storey County Assessor
14	387	Nevada bell telephone Company dba AT&T Nevada	Telecommunications Property	Eureka County Assessor
14	388	AT&T Communications	Telecommunications Property	Eureka County Assessor

***I. 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 and Appeals of County Board decisions not to accept jurisdiction; Determination of Jurisdiction of State Board. See Note (1)***

14	397	Nevada Bell Telephone Company dba AT&T Nevada	Telecommunications Property	Humboldt County Assessor
14	398	Nevada Bell Telephone Company dba AT&T Nevada	Telecommunications Property	Churchill County Assessor
14	399	Nevada Bell Telephone Company dba AT&T Nevada	Telecommunications Property	Lander County Assessor
14	400	Nevada Bell Telephone Company dba AT&T Nevada	Telecommunications Property	Lyon County Assessor
14	401	Nevada Bell Telephone Company dba AT&T Nevada	Telecommunications Property	Pershing County Assessor
14	402	Nevada Bell Telephone Company dba AT&T Nevada	Telecommunications Property	White Pine County Assessor
14	403	AT&T Communications	Telecommunications Property	Churchill County Assessor
14	404	AT&T Communications	Telecommunications Property	Elko County Assessor
14	405	AT&T Communications	Telecommunications Property	Lander County Assessor
14	406	AT&T Communications	Telecommunications Property	Lyon County Assessor
14	407	AT&T Communications	Telecommunications Property	White Pine County Assessor
14	408	Smokin Snowboards	Personal Property	Washoe County Assessor

**J. For Possible Action: DIRECT APPEALS OF NET PROCEEDS OF MINERALS CERTIFICATION PURSUANT TO NRS 362.135, 2013-14 Unsecured Roll**

14	386	Veris Gold USA, Inc.	Mining Property	Department of Taxation
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**K. For Possible Equalization Action: Report by the Washoe County Assessor regarding review of land values of similarly situated properties to the property described in SBE Case No. 14-240 located in Crystal Bay, Nevada**

**L. 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 2013-14 unsecured tax roll and 2014-15 secured tax roll pursuant to NRS 361.395 and NAC 361.659.**

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

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

O. Public Comment (See Note 3)

**P. Adjournment**

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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](http://www.tax.nv.gov)

This meeting can be viewed on the internet at <http://leg.state.nv.us/App/Calendar/A/>