

Nevada Tax Commission Meeting

GAMING CONTROL BOARD
1919 College Pkwy, Suite 100
Carson City, Nevada

VIDEO CONFERENCE

GAMING CONTROL BOARD
Grant Sawyer State Office Building
555 E Washington Avenue, Room 2450
Las Vegas, Nevada

January 27, 2014

Note: Items on this agenda may be taken in a different order than listed.
Items may be combined for consideration by the Tax Commission.
Items may be pulled or removed from the agenda at any time.

9:00 a.m. I. ****Public Comment – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.**

II. CONSENT CALENDAR¹:

A. Matters of General Concern:

- 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax).
 1. Audrey Gustafson dba Precious Memories (for possible action)
 2. Brylynne, Inc. (for possible action)
 3. China One LLC (for possible action)
 4. Durango One LLC (for possible action)
 5. Durango Two LLC (for possible action)
 6. Egg Works 5 LLC (for possible action)
 7. Hobby Lobby Stores Inc (for possible action)
 8. Humberto Esparza (for possible action)
 9. Jackpot Joanies TJ LLC (for possible action)
 10. John Nash (for possible action)
 11. LV Concepts Inc (for possible action)
 12. Nevada Madness LLC (for possible action)
 13. Non Stop Casual Inc (for possible action)
 14. Pahrump Auto Body & Glass Inc (for possible action)
 15. San Jorge LLC (for possible action)
 16. Shayan Traders (for possible action)
 17. Shogren Enterprises LLC dba Port of Subs (for possible action)
 18. Subs Inc dba Port of Subs 79 (for possible action)
 19. Surinder Kaur (for possible action)

¹ The Commission will review all of the following items on the consent calendar unless a member of the Commission, the Attorney General's Office, the Department or the public wishes to speak in regard to a certain issue, in which case the Commission may, in its discretion, pull the item from the consent calendar.

- 20. Team Ford LLC (for possible action)
- 21. Trevor & Tessa Rotoli (for possible action)
- 22. West Flamingo Liquor Inc (for possible action)

B. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):

- 1) Rotex Global LLC (for possible action)
- 2) Zumba Fitness LLC (for possible action)
- 3) The Neat Company (for possible action)

C. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):

- 1) Lauren A. Chamberlain (for possible action)
- 2) Louis Vuitton (for possible action)
- 3) American Auto Body (for possible action)
- 4) Loose Moose Saloon (for possible action)

D. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:

- 1) Cord Blood America (for possible action)
- 2) Sunshine Inc. (for possible action)

E. Consideration for Approval of Payment Plan Request:

New Payment Plans – Current (Sales/Use and/or Modified Business Tax)

- 1) Gimli Ironworks Inc. (for possible action)

F. Consideration of Recommended Proposed Findings of Fact, Conclusions of Law and Decision regarding Applicability of Property Tax Abatement:

- 1) The John David Cass Prather Living Trust (Clark County, APN 162-16-814-055, NTC 13-102) (for possible action)

III. DIVISION OF LOCAL GOVERNMENT SERVICES:

Locally Assessed Properties Section:

A. Review and Approval of change in Reappraisal Areas pursuant to NAC 361.144 for the 2014-2015 Tax Year:

- 1) **Nye County Revaluation of Land in Tax Districts 6.2 and 6.3 (for possible action)**

B. Taxpayer's Appeal of Assessor's Denial of Relief from Penalty and Interest on Property Taxes Per NRS 361.4835 for Fiscal Year 2013-2014 (Clark County):

- 1) **ECCO Equipment Corporation (for possible action)**

C. Taxpayer's Appeal of Treasurer's Denial of Relief from Penalty and Interest on Property Taxes Per NRS 361.4835 for Fiscal Year 2013-2014 (Washoe County):

- 1) **Arthur Kurzel (for possible action)**

Centrally Assessed Properties Section:

- D. **Amendments, corrections, and additions to Certification of Centrally Assessed 2014-2015 secured and 2013-2014 unsecured Unitary Property Valuations and Assessments pursuant to NRS 361.320 and 361.323. (for possible action)**
 - 1) **Southwest Airlines**
 - 2) **Allegiant Air**
 - 3) **Prospector Pipeline**
 - 4) **UNEV/Holly Energy Partners, LP**
 - 5) **Frontier Communications**
 - 6) **Salt River Project : El Dorado Transmission Project**

- E. Consideration of Re-Appointment to the Appraiser Certification Board
 - 1) **Bruce Bartolowits (for possible action)**
 - 2) **Shannon Silva (for possible action)**
 - 3) **Jan Kelley (for possible action)**

IV. COMPLIANCE DIVISION:

- A. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Imperial Image (for possible action)**

- B. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Stoneys Inc (for possible action)**

- C. Taxpayer's Appeal of Hearing Officer's Decision regarding Responsible Person Determination:
 - 1) **Mitchell Rubinson and Roman Jones for debts of Prive Las Vegas LLC (for possible action)**

V. COMPLIANCE DIVISION:

- A. Informational Items:
 - 1) Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Modified Business Tax and Excise Tax (dates as indicated).

 - 2) Approval and Denial Status Report Log for Organizations Created for Religious, Charitable or Educational Purposes (dates as indicated) (Sales/Use Tax Exemption).

VI. BRIEFING:

- A. Briefing to/from the Commission and the Executive Director.

VII. **Next Meeting Date**

- VIII. ****Public Comment – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.**

IX. Items for Future Agendas

X. Adjourn

Any appeal to the Nevada Tax Commission (Commission) concerning the liability of tax must be heard in open session. A taxpayer may request that a portion of the hearing be closed to the public so that the Commission can receive proprietary or confidential information pursuant to NRS 360.247. The request must be submitted to the Commission in writing and contain a list or summary of the information that the taxpayer believes is proprietary or confidential. It must also include a short statement explaining how the information qualifies as proprietary or confidential information pursuant to NRS 360.247. The submission must be made no later than fourteen (14) days prior to the date of the hearing. *All requests for closed hearings will be noted as such on the Commission's agenda.

Decisions of the Tax Commission and any information submitted in public session will become public and may be published. If a transcript of any hearing held before the Commission is desired by the petitioner or appellant, he/she may obtain a copy, at the party's expense, from the reporter furnished by the Commission.

Please contact Christine Platt, 775-684-2096 for the Nevada Tax Commission support materials. The support materials are made available at the Department of Taxation, 1550 College Pkwy, Carson City, NV and made available during the meeting located at the Gaming Control Board, 1919 College Pkwy, Suite 100, Carson City.

**This item is to receive public comment on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Nevada Tax Commission. No action will be taken on any items raised in the public comment period. At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. 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.

Members of the public who are disabled and require accommodations or assistance at this meeting are requested to notify the Department of Taxation in writing or call 684-2096 prior to the meeting.

Notice of this meeting has been posted at the Department of Taxation 1550 College Parkway; and mailed to each County Public Library for posting.

Notice of this meeting was EMAILED for posting to the following locations: Department of Taxation, 555 E. Washington Street; Las Vegas, Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Department of Taxation, and FAXED to the State Library, Carson City, Nevada.