

STATE BOARD OF EQUALIZATION AGENDA
August 9 - 11, 2021
9:00 a.m.

Nevada Department of Taxation
1550 E College Parkway, Suite 115
Large Conference Room
Carson City

ZOOM OPTION:

<https://us02web.zoom.us/j/83263658062>

Or Telephone:

**US: +1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1
646 558 8656 or +1 301 715 8592 or +1 312 626 6799**

Webinar ID: 832 6365 8062

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 9 - 11, 2021 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.**

- 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: ROLL CHANGE REQUEST PURSUANT TO NRS 361.769(3)(b) for TAX YEARS 2020-21, 2019-20, 2018-19, 2017-18 Supplemental Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
21 183	United Site Services of NV., INC	Residential	Washoe County Assessor
21 197	Washoe County Assessor	Residential	Diczhazy, Joseph & Shelley
21 198	Washoe County Assessor	Residential	Dashiell, David III & Tiffany
21 199	Washoe County Assessor	Residential	McCawley, Ryan & Deanna
21 200	Washoe County Assessor	Residential	Anguiano, Jose M & Magana, Kristin D
21 201	Washoe County Assessor	Residential	Lacruze, Christopher J & Hughes, Monica Y
21 202	Washoe County Assessor	Residential	Greer, Adam & Carrie
21 203	Washoe County Assessor	Residential	Griffith Katelyn & Maisenbach, Ronnie Jr
21 204	Washoe County Assessor	Residential	Property Owner
21 205	Washoe County Assessor	Industrial	Turquoise Solara LLC
21 206	Washoe County Assessor	Industrial	Turquoise Solar LLC
21 207	Washoe County Assessor	Residential	Smith, Nathan & Shaoxia M
21 208	Washoe County Assessor	Residential	Carrillo-Lopez, Sergio
21 209	Washoe County Assessor	Residential	Smith Liiving Trust, Robert I
21 210	Washoe County Assessor	Residential	Gibson, Denice
21 211	Washoe County Assessor	Residential	Alm, Bryan R & Rebecca R
21 212	Washoe County Assessor	Residential	Castro, Kami
21 213	Washoe County Assessor	Residential	Goss, Victor K
21 214	Washoe County Assessor	Residential	Maycock, Bradley & Ekaterina

August 10, 2021

D. For Possible Action: DIRECT APPEALS PURSUANT TO NRS 361.403, TAX YEAR 2021-22 Centrally-Assessed Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
21 102	Department of Taxation	Unitary	Compass Airlines, Inc.

E. For Possible Action: DIRECT APPEALS OF THE PROPERTY OF A MINE, TAX YEAR 2020-21 Unsecured Roll, or 2020-21 Net Proceeds Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
21 173	Department of Taxation	Net Proceeds	Royal Gold, Inc. (Turquoise Ridge Mine)
21 176	Department of Taxation	Net Proceeds	CCW Trust
21 177	Department of Taxation	Net Proceed	Weishaupt Family Trust

21	178	Department of Taxation	Net Proceeds	Powelson & Henderson
21	196	Marvel-Jenkins Ranches (Jerritt Canyon Gold)	Net Proceeds	Department of Taxation
21	193	M-1 LLC (Greystone Mine)	Net Proceeds	Department of Taxation
21	194	M-1 LLC (Mountain Springs)	Net Proceeds	Department of Taxation

F. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2021-22 Secured Roll; 2020-21 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>	
21	124	Greeley Development Corporation	Commercial	Storey County Assessor
21	138	Wickland, William D ETAL	Vacant Land	Storey County Assessor
21	146	Williams Sonoma #845	Personal Property	Washoe County Assessor
21	147	West Elm #6196	Personal Property	Washoe County Assessor

G. For Possible Action: DIRECT APPEALS OF PERSONAL PROPERTY PLACED ON UNSECURED ROLL AFTER DECEMBER 15, PURSUANT TO NRS 361.360(3), TAX YEAR 2020-21 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>	
21	187	Pottery Barn #832	Personal Property	Washoe County Assessor
21	153	Creek, Mike / Stockman, Harold	Personal Property	Elko County Assessor

H. For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' DIRECT APPEAL OF PROPERTY ON THE 2017-18, 2018-19, 2019-20 UNSECURED ROLL, PURSUANT TO NRS 361.360(3), Untimely Filed Appeal; Determination of Jurisdiction of State Board. See Note (1)

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>	
21	153	Creek, Mike / Stockman, Harold	Personal Property	Elko County Assessor

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

J. Public Comment (See Note 3)

K. 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 and on the Department of Administration website at <https://notice.nv.gov/>.