

REVISED
STATE BOARD OF EQUALIZATION AGENDA
October 5 - 6, 2023
9:00 a.m.

Room 2135 of the Legislative Building
401 S. Carson St
Carson City, NV

Videoconferenced to

Room 4401 of the Grant Sawyer State Office Building
555 E. Washington Ave
Las Vegas, NV

ZOOM OPTION:
<https://us02web.zoom.us/j/82626106278>
Or Telephone:
1 888 475 4499
Webinar ID: 826 2610 6278

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. October 5 - 6, 2023 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 items in bold.

C. For Possible Action: HEARING ON CASE REMANDED FROM THE DISTRICT COURT

William Allen Goldapp, Jr., vs. State of Nevada, ex, rel. State Board of Equalization, Remand from the Eighth Judicial Court of the State of Nevada, Department 26 (District Court), Case No. A-22-859548-J regarding Order Granting Petition for Judicial Review; Remand ordered February 22, 2023.

D. For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Appeal of 2023-24 Secured Roll, 2022-23 Unsecured Roll Untimely Filed; 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>
23 143	Joseph A. Vricella (Didn't go to CBE)	Personal Property	Clark County Assessor
23 144	LVI Group LLC Commerce Plaza LLC - Centennial	Commercial	Clark County Assessor
23 145	Circle K Properties Inc-Spring Mt Rd	Commercial	Clark County Assessor
23 146	Circle K Stores Inc-Tropicana	Commercial	Clark County Assessor
23 147	Circle K Stores Inc-Craig Rd	Commercial	Clark County Assessor
23 148	Circle K Stores Inc-Craig	Commercial	Clark County Assessor
23 149	Circle K Stores Inc - Las Vegas Blvd	Commercial	Clark County Assessor
23 150	Circle K Stores Inc-Boulder Hwy	Commercial	Clark County Assessor
23 151	Circle K Stores Inc-Nellis	Commercial	Clark County Assessor
23 152	Circle K Stores Inc-Lake Mead	Commercial	Clark County Assessor
23 153	Circle K Stores Inc-Bonanza	Commercial	Clark County Assessor
23 154	Circle K Stores Inc-8835 Eastern	Commercial	Clark County Assessor
23 155	Circle K Stores Inc-1381 Warm Springs	Commercial	Clark County Assessor
23 156	Circle K Stores Inc-Blue Diamond	Commercial	Clark County Assessor
23 157	Circle K Stores Inc-Warm Springs	Commercial	Clark County Assessor
23 158	Circle K Stores Inc-Buffalo	Commercial	Clark County Assessor
23 159	Circle K Stores Inc-Decatur	Commercial	Clark County Assessor
23 160	Siafaris Family Trust Siafaris George Harry & Eleni Athanasiadi TRS-Eastern	Commercial	Clark County Assessor
23 161	Isom La Monte H & CK 1993 TR Isom La Monte H & Cynthia K TRS-Tropicana	Commercial	Clark County Assessor
23 162	Ten 15 Huntridge LLC-Maryland Pkwy	Commercial	Clark County Assessor
23 163	Vegas Construction LLC-Las Vegas Blvd	Commercial	Clark County Assessor
23 164	100 S Boulder Hwy LLC Yutan Philip S & Geok WA TRS	Commercial	Clark County Assessor
23 165	Erman Joseph S TRS Etal Erman Maxine Trust-Valle Verde	Commercial	Clark County Assessor
23 166	IA GP INVESTMENTS LLC-Boulder	Commercial	Clark County Assessor
23 167	BDA North LLC-Arville	Commercial	Clark County Assessor

E. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2023-24 Secured Roll; 2022-23 Unsecured Roll; 2022-23 Supplemental Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
23 117	Clark County Assessor	Personal Property	Aria Resort & Casino
23 118	Clark County Assessor	Personal Property	Bellagio
23 120	Clark County Assessor	Personal Property	Cosmopolitan Las Vegas
23 135	Clark County Assessor	Personal Property	Luxor Hotel & Casino
23 137	Clark County Assessor	Personal Property	Park MGM Hotel & Casino
23 138	Clark County Assessor	Personal Property	Mandalay Bay Hotel & Casino
23 139	Clark County Assessor	Personal Property	MGM Grand Hotel, LLC
23 136	Clark County Assessor	Personal Property	The Mirage
23 134	Thomas Huynh Living Trust	Residential	Clark County Assessor
23 140	SDI LLC.	Vacant Land	Clark County Assessor
23 142	The Entrust Group Inc fbo Paul Uwe Pawlik	Vacant Land	Clark County Assessor

F. For Possible Action: DIRECT APPEALS OF PERSONAL PROPERTY PLACED ON UNSECURED ROLL AFTER DECEMBER 15, PURSUANT TO NRS 361.360(3), TAX YEAR 2022-23 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
23 174	Central Telephone of Nevada	Personal Property	Clark County Assessor

G. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400 – CLERICAL ERROR, TAX YEAR 2023-24 Secured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
23 113	Clark County Assessor	Commercial/Vacant	Findlay Family Properties Limited Partnership (035)
23 114	Clark County Assessor	Commercial/Vacant	Findlay Family Properties Limited Partnership (036)

H. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2023-24 Secured Roll; 2022-23 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
23 121	Desert G M C Inc	Commercial	Clark County Assessor
23 123	Dollar Self Storage #20	Commercial	Clark County Assessor
23 124	Eastgate Auto Properties LLC	Commercial	Clark County Assessor
23 126	Findlay Family Properties LP (022)	Commercial	Clark County Assessor
23 127	Findlay Nevada Trust Findlay Clifford J & Donna S Trs	Commercial	Clark County Assessor
23 128	J R J Investments Inc	Commercial	Clark County Assessor
23 129	J R J Investments Inc	Commercial	Clark County Assessor
23 183	Bently Nevada LLC	Commercial	Douglas County Assessor
23 171	Landcap Sparks IV, LLC	Commercial	Washoe County Assessor
23 119	Chachas, George C Trust Chachas, George C Trustee	Residential/ Commercial/Vacant Land	White Pine County Assessor

23	130	Tim & Victoria Pauley	Residential	White Pine County Assessor
----	-----	-----------------------	-------------	----------------------------

I. For Possible Action: DIRECT APPEALS OF VALUATIONS OF YEARS DESCRIBED ON THE NOTICE OF CONVERSION OF AGRICULTURAL PROPERTY PURSUANT TO NRS 361A.273(2)(b)

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
23 185	State of Nevada Dept of Wildlife	Ag Land	White Pine County Assessor

J. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400 – PROPERTY TAX EXEMPTION, TAX YEAR 2023-24 Secured Roll; 2022-23 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
23 133	V.I.T.A.L.	Industrial	White Pine County Assessor

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

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

M. Public Comment (See Note 3)

N. 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 public documents, 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: 1550 College Parkway, Carson City; LEGISLATIVE BUILDING: 401 S. Carson St, Carson City; GRANT SAWYER STATE OFFICE BUILDING: 555 E. Washington Ave, Las Vegas

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/>.