

STATE BOARD OF EQUALIZATION AGENDA
June 24, 2024
9:00 a.m.

Nevada Department of Taxation
4600 Kietzke Lane, Suite L235
Reno, NV 89502

ZOOM OPTION:
<https://us02web.zoom.us/j/81649859964>
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: 816 4985 9964

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. June 24, 2024 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.

Action may be taken on the items in bold.

A. Opening Remarks by the Chairman

- Introduction of State Board Members
- Recognition of former Chair Robert Schiffmacher’s public service to the State Board of Equalization

B. Public Comment (see Note 3)

C. For Possible Action: Direct Appeals from Valuations of the Nevada Tax Commission Pursuant to NRS 361.403, Tax Year 2023-24, Net Proceeds Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
24 187	Department of Taxation	Mining Property	Empire Mining Co., LLC
24 188	Department of Taxation	Mining Property	Maverix Metals (NV) Inc.

D. For Possible Action: Direct Appeals of the Property of a Mine Pursuant to NRS 362.135, Tax Year 2023-24 Net Proceeds Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
24 198	Department of Taxation	Net Proceeds	SWA Interests Inc

E. For Possible Action: Recommendations by the Secretary To Dismiss Taxpayers’ Appeals Pursuant to NAC 361.7014, Appeal of 2023-24, 2022-23, 2021-22, 2020-21, 2019-20, 2018-19 Secured 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>
24 153	Esly Carmona Irrevocable Trust	Residential	Lyon County Assessor

F. For Possible Action: Appeals from Action of a County Board of Equalization Pursuant to NRS 361.400, Tax Year 2024-25 Secured Roll; 2023-24 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
24 153	Esly Carmona Irrevocable Trust	Residential	Lyon County Assessor
24 154	Tim & Victoria Pauley	Residential	White Pine County Assessor
24 155	Taylor Family Trust	Residential	Washoe County Assessor
24 138	Wal-Mart Stores Inc #3254	Commercial	Washoe County Assessor
24 139	Wal-Mart Real Estate Business Trust	Commercial	Washoe County Assessor
24 150	Sam’s Real Estate Business Trust	Commercial	Washoe County Assessor
24 151	Wal-Mart Real Estate Business TR	Commercial	Washoe County Assessor
24 152	Wal-Mart Real Estate Business TR	Commercial	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 2023-24, 2022-23, 2021-22, 2020-21, 2019-20 Unsecured Roll/Supplemental Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
24 183	Joy Global Surface Mining, Inc	Personal Property	Elko County Assessor
24 180	Lowe's Home Centers, LLC	Personal Property	Washoe County Assessor
24 181	Lowe's Home Centers, LLC	Personal Property	Washoe County Assessor
24 182	Charles River Laboratories Inc	Personal Property	Washoe County Assessor

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

- ♦ March 25, 2024

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

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

K. Public Comment (See Note 3)

L. 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, 3850 Arrowhead Drive, 2nd Floor, Carson City, NV 89706.

Notice agendas were posted at the following locations:

DEPARTMENT OF TAXATION LOCATIONS: 3850 Arrowhead Drive, 2nd Floor, Carson City; 4600 Kietzke Lane, Suite L235, Reno

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/>.