

STATE BOARD OF EQUALIZATION AGENDA
July 24 - 26 2024
9:00 a.m.

Nevada Department of Taxation
700 E Warm Springs Road, Room 150
Las Vegas, Nevada 89119

ZOOM OPTION:

<https://us02web.zoom.us/j/81944130621>

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: 819 4413 0621

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. July 24 - 26, 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. The opportunity to give public comment will be provided twice each day hearings are held.

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

B. Public Comment (see Note 3)

C. 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 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
24 189	Mission Support and Test Services	Personal Property/ Aircraft	Clark County Assessor
24 191	Mission Support and Test Services	Personal Property/ Aircraft	Clark County Assessor
24 193	Mission Support and Test Services	Personal Property/ Aircraft	Clark County Assessor
24 194	Mission Support and Test Services	Personal Property/ Aircraft	Clark County Assessor

D. For Possible Action: Roll Change Request Pursuant to NRS 361.769(3)(b), Tax Year 2023-24, 2022-23, 2021-22, 2020-21 Secured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
24 179	Clark County Assessor	Commercial	2925 Fremont Holdings LLC

E. 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; 2022-23 Supplemental Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
24 108	James & Geri Ann Sokell	Residential	Clark County Assessor
24 110	Paul Richard Joklik	Residential	Clark County Assessor
24 112	Joseph A. Vricella	Residential	Clark County Assessor
24 167	Digital Desert BPR1 LLC	Multi-Family	Clark County Assessor
24 168	Digital Desert BPR1 LLC	Multi-Family	Clark County Assessor
24 170	AMH 2020 Portfolio ZB LLC	Vacant Land/ Residential	Clark County Assessor
24 171	AMH NV6 Development LLC	Vacant Land/ Residential	Clark County Assessor
24 172	AMH NV6 Development LLC	Vacant Land/ Residential	Clark County Assessor
24 173	AMH NV Development Holdings Two LLC	Residential	Clark County Assessor
24 176	AMH NV8 Development LLC	Residential	Clark County Assessor
24 177	AMH NV8 Development LLC	Residential	Clark County Assessor
24 178	AMH HB Big Buffalo Borrower LLC	Residential	Clark County Assessor
24 174	AMH NV14 Development LLC	Vacant Land	Clark County Assessor
24 175	AMH NV14 Development LLC	Vacant Land	Clark County Assessor
24 114	Circle K Stores Inc	Commercial	Clark County Assessor
24 115	Circle K Stores Inc	Commercial	Clark County Assessor
24 116	Circle K Stores Inc	Commercial	Clark County Assessor
24 117	Circle K Stores Inc	Commercial	Clark County Assessor

24	118	Circle K Stores Inc	Commercial	Clark County Assessor
24	119	Circle K Stores Inc	Commercial	Clark County Assessor
24	120	Circle K Stores Inc	Commercial	Clark County Assessor
24	121	Circle K Stores Inc	Commercial	Clark County Assessor
24	122	Circle K Stores Inc	Commercial	Clark County Assessor
24	123	Circle K Stores Inc	Commercial	Clark County Assessor
24	124	Circle K Stores Inc	Commercial	Clark County Assessor
24	125	Circle K Stores Inc	Commercial	Clark County Assessor
24	126	Circle K Stores Inc	Commercial	Clark County Assessor
24	127	Circle K Stores Inc	Commercial	Clark County Assessor
24	128	Circle K Stores Inc	Commercial	Clark County Assessor
24	129	Circle K Stores Inc	Commercial	Clark County Assessor
24	130	Circle K Stores Inc	Commercial	Clark County Assessor
24	131	Circle K Stores Inc	Commercial	Clark County Assessor
24	132	Circle K Stores Inc	Commercial	Clark County Assessor
24	133	Circle K Stores Inc	Commercial	Clark County Assessor
24	134	Circle K Stores Inc	Commercial	Clark County Assessor
24	135	Circle K Stores Inc	Commercial	Clark County Assessor
24	136A	Circle K Stores Inc	Commercial	Clark County Assessor
24	136B	Circle K Stores Inc	Commercial	Clark County Assessor
24	137	Circle K Stores Inc	Commercial	Clark County Assessor
24	140	Wal-Mart Real Estate Business TR	Commercial	Clark County Assessor
24	141	Wal-Mart Real Estate Business TR	Commercial	Clark County Assessor
24	142	Wal-Mart Stores Inc	Commercial	Clark County Assessor
24	143	Sam's West Inc	Commercial	Clark County Assessor
24	144	Sam's Real Estate Business Trust	Commercial	Clark County Assessor
24	145	Wal-Mart Real Estate Business TR	Commercial	Clark County Assessor
24	146	Wal-Mart Real Estate Business TR	Commercial	Clark County Assessor
24	147	Wal-Mart Real Estate Business TR	Commercial	Clark County Assessor
24	148	Wal-Mart Real Estate Business TR	Commercial	Clark County Assessor
24	149	Wal-Mart Realty Company	Commercial	Clark 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
24	158	Cosmopolitan Las Vegas	Personal	Clark County Assessor
24	159	Bellagio	Personal	Clark County Assessor
24	160	Mandalay Bay Hotel & Casino	Personal	Clark County Assessor
24	161	MGM Grand Hotel LLC	Personal	Clark County Assessor
24	162	Aria Resort & Casino	Personal	Clark County Assessor
24	163	New York New York Hotel & Casino	Personal	Clark County Assessor
24	164	Park MGM Hotel & Casino	Personal	Clark County Assessor
24	166	Luxor Hotel & Casino	Personal	Clark County Assessor
24	165	Venetian Palazzo	Personal	Clark County Assessor

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

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

♦ June 24, 2024

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

I. Public Comment (See Note 3)

J. 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; 700 E Warm Springs Road, 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/>.