

**STATE BOARD OF EQUALIZATION AGENDA**  
**September 9 - 10, 2024**  
**9:00 a.m.**

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

**Videoconferenced to**

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

**ZOOM OPTION:**

<https://us02web.zoom.us/j/8134866825>

**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: 813 4866 6825**

**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. September 9 - 10, 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.

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*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 and Pledge of Allegiance by the Chairman; Introduction of State Board Members
- B. Public Comment (see Note 3)
- C. **For Possible Action: Consideration for Adoption of Permanent Regulation LCB File No. R037-24, which updates information concerning a publication adopted by reference; updates references to registered agents to whom certain notices must be sent; revises requirements for attorneys who represent parties before the State Board of Equalization; authorizes certain notices and documents to be filed with the State Board by electronic mail; repeals provisions concerning the format and service of certain documents; and provides other matters properly relating thereto.**
- D. **For Possible Action: Direct Appeals from Valuations of the Nevada Tax Commission Pursuant to NRS 361.403, Tax Year 2024-25, Secured Roll, 2024-25 Centrally Assessed Roll**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
24 101	Ruby Pipeline	Industrial Property/ Unitary	Department of Taxation

- E. **For Possible Action: Appeals from Action of a County Board of Equalization Pursuant to NRS 361.400, Tax Year 2023-24 Unsecured Roll**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
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. **For Possible Action: Petition for Reconsideration Pursuant to NAC 361.7475(1) From a Decision of the State Board, Tax Year 2024-25 Secured Roll, Petition By The Assessor**

<u>CASE #</u>	<u>TAXPAYER</u>	<u>PROPERTY TYPE</u>	<u>ASSESSOR</u>
24 154	Tim & Victoria Pauley	Residential	White Pine County Assessor

- G. **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>
24 200	Clark County Assessor	Residential	Bunker Hill Properties LLC

**H. For Possible Action: Recommendation by the Department to Dismiss Taxpayer’s Appeal Pursuant to NAC 361.7014, Appeal of 2023-24 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>
24 199	Silver State North – Enbridge Energy Inc	Possessory Interest	Clark County Assessor

**I. 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
24 113	Joy & Joe Panicaro	Commercial	Washoe County Assessor
24 169	CLEVNAR-P1 LLC	Commercial	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

**J. 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>
24 184	Townsite Solar, LLC	Personal Property	Clark County Assessor
24 190	Mission Support and Test Services	Personal Property/ Possessory Interest	Clark County Assessor
24 192	Mission Support and Test Services	Personal Property/ Possessory Interest	Clark County Assessor
24 195	Centurylink DBA Central Telephone of Nevada	Personal Property	Clark County Assessor
24 196	Centurylink Communications	Personal Property	Clark County Assessor
24 185	Chewy Inc	Personal Property	Washoe County Assessor

**K. Briefing to and from the Board and the Secretary and Staff**

**L. For Possible Action: Review and Approval of Minutes:**

- ♦ July 24 - 25, 2024

**M. State Board of Equalization Comments (see Note 3)**

**N. Public Comment (See Note 3)**

**O. 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, 2<sup>nd</sup> Floor, Carson City, NV 89706.

**Notice agendas were posted at the following locations:**

DEPARTMENT OF TAXATION LOCATIONS: 3850 Arrowhead Drive, 2<sup>nd</sup> Floor, Carson City; 4600 Kietzke Lane, Suite L235, Reno; 700 E Warm Springs Road, Room 150, Las Vegas

Notice of this meeting was also posted on the Internet through the Department of Taxation website at [www.tax.nv.gov](http://www.tax.nv.gov) and on the Department of Administration website at <https://notice.nv.gov/>, as well as at the Legislative Counsel Bureau website at <https://www.leg.state.nv.us/>.