

**STATE BOARD OF EQUALIZATION AGENDA**  
**March 24, 2025**  
**10:00 a.m.**

**Nevada Governor's Office of Economic Development**  
**808 West Nye Lane**  
**Carson City, NV 89703**

**ZOOM OPTION:**

<https://us02web.zoom.us/j/87088021920>

**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  
Meeting ID: 870 8802 1920**

**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 10:00 a.m. March 19, 2025 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 by the Chair; Introduction of State Board Members
- B. Public Comment (see Note 3)
- C. **For Possible Action: Approval of a proposed Settlement Agreement relative to Supreme Court Case No. 89385 regarding the Mirage Hotel-Casino, LLC.**
- D. **For Possible Action: Approval of a proposed Settlement Agreement relative to Supreme Court Case No. 89392 regarding the Aria Resort & Casino Holdings and other MGM properties.**
- E. **For Possible Action: Approval of a proposed Settlement Agreement relative to Supreme Court Case No. 87881 regarding the Battle Mountain Solar Project.**
- F. **For Possible Action: Approval of a proposed “Clarification Statement” relative to the treatment of federal tax credits by the State Board of Equalization in future cases.**
- G. **For Possible Action: Direct Appeals Pursuant to NRS 361.403, Tax Year 2024-25 Secured Roll**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 101	Department of Taxation	Utility	UNEV Pipeline LLC

**H. For Possible Action: Petition for Reconsideration of the State Board Decision Pursuant to NAC 361.7475(1), Tax Year 2024-25 Secured Roll**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
24 153	Eslly Carmona Irrevocable Trust	Residential	Lyon County Assessor

**I. For Possible Action: Review of tax rolls of the various counties; review of valuation methods used by county assessors; consideration of possible equalization action for 2024-25 unsecured tax roll and 2025-26 secured tax roll pursuant to NRS 361.395 and NAC 361.659**

**J. Presentations by Department of Taxation Staff and Attorney General’s Office**

- 1. Department Staff - General Overview of the Following:
  - a. Property Tax Timeline, Hearing Guidelines
  - b. 2024-2025 Ratio Study
  - c. 2023-2024 Statistical Analysis of the Roll
  - d. 2025-2026 Agricultural Bulletin and Golf Tables
  - e. 2025-2026 Rural Building Manual
  - f. 2025-2026 Improvement Factor
  - g. 2025-2026 Personal Property Manual
  - h. 2025-2026 Nevada Property Tax: Elements and Application Manual
- 2. Training from the Attorney General’s Office, Including, Without Limitation, Open Meeting Law (NRS 241) and Ethics in Government Law (NRS 281A).

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

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

♦ October 21, 2024

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

*N. Public Comment (See Note 3)*

**O. Adjournment**

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In compliance with the Americans with Disabilities Act, individuals requiring special accommodations to participate in this hearing should notify the Department of Taxation in writing, by email [cmgriffith@tax.state.nv.us](mailto:cmgriffith@tax.state.nv.us) or call (775) 684-2160 at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Tina Padovano at (775) 684-2160 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through [cmgriffith@tax.state.nv.us](mailto:cmgriffith@tax.state.nv.us).

**Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Tina Padovano al (775) 684-2160 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de [cmgriffith@tax.state.nv.us](mailto:cmgriffith@tax.state.nv.us).**

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, Carson City, NV 89706.

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

DEPARTMENT OF TAXATION LOCATION: 3850 Arrowhead Drive, Carson City; 4600 Kietzke Lane, Building L, Suite 235, Reno; 700 E Warm Springs Road, 2<sup>nd</sup> Floor, Las Vegas

Legislative Building, 401 S. Carson St, Carson City; Grant Sawyer State Office Building, 7120 Amigo Street, Las Vegas

Nevada Governor's Office of Economic Development, 808 West Nye Lane, Carson City

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/>.