

STATE BOARD OF EQUALIZATION MEETING AGENDA
March 23, 2026
9:00 a.m.

Nevada Legislative Building
401 South Carson Street, Room 2135
Carson City, NV 89701

Video-conferenced to
Nevada Legislative Building
7230 Amigo Street, LV Committee Room 3
Las Vegas, Nevada 89119

ZOOM TELECONFERENCE OPTION:
Or Telephone: 888-475-4499
Meeting ID: 872 7278 4558

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 of Equalization (State Board) that is expected to begin at 9:00 a.m. March 23, 2026 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 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. 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.

- I. Call the Meeting to Order and Roll Call
- II. Opening Remarks by the Chair; Introduction of State Board Members
- III. Public Comment (see Note 3)
- IV. **For Possible Action: CONSENT AGENDA¹**
 - A. For Possible Action: Direct Appeals from Valuations of the Nevada Tax Commission Pursuant to NRS 361.403, Tax Year 2026-27 Centrally-Assessed Roll; 2025-26 Unsecured Roll**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
26 103	Department of Taxation	Personal	KBX Logistics, LLC
26 104	American Airlines, Inc	Commercial & Personal	Department of Taxation
26 105	Envoy Air, Inc	Commercial & Personal	Department of Taxation
 - V. **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 2025-26 unsecured tax roll and 2026-27 secured tax roll pursuant to NRS 361.395 and NAC 361.659**
 - VI. Presentations by Department of Taxation staff.
 - 1. Property Tax Timeline, Hearing Guidelines
 - 2. 2025-2026 Ratio Study
 - 3. 2024-2025 Statistical Analysis of the Roll
 - 4. 2026-2027 Agricultural Bulletin and Golf Tables
 - 5. 2026-2027 Rural Building Manual
 - 6. 2026-2027 Improvement Factor
 - 7. 2026-2027 Personal Property Manual
 - 8. 2026-2027 Nevada Property Tax: Elements and Application Manual
 - VII. **Briefing to and from the Board and the Secretary and Staff**
For Possible Action: Proposed Hearing Schedules and Docket Management
 - VIII. Litigation update provided by the Attorney General's Office.
 - IX. **For Possible Action: Review and Approval of the January 23, 2026 State Board Special Meeting Minutes.**
 - X. State Board of Equalization Comments (see Note 3)
 - XI. Public Comment (See Note 3)
 - XII. **Adjournment**

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 to kskalsky@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.

¹ The State Board will review all of the items on the consent agenda unless a member of the State Board, the Attorney General's Office, the Department or the public wishes to speak in regard to a certain issue, in which case the State Board may, in its discretion, pull the item from the consent agenda.

If you need an accommodation in order to communicate during the hearing, the Department will provide an interpreter/translator 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 Kari Skalsky 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 kskalsky@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 Kari Skalsky 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 kskalsky@tax.state.nv.us.**

Please contact Kari Skalsky at (775) 684-2160 to request copies of the State Board support materials. Any supporting materials are made available at the Department of Taxation, 3850 Arrowhead Drive, Carson City, NV and made available during the meeting.

Notice of this meeting has been posted at the Nevada Department of Taxation: 3850 Arrowhead Drive, Carson City NV 89706; and e-mailed for posting to the following locations: Nevada Deptment of Taxation: 9850 Double R Boulevard, Reno NV 89521; Nevada Deptment of Taxation: 700 E Warm Springs Road, Las Vegas NV 89119; Nevada Legislative Building: 401 S. Carson St, Carson City NV 89701; Nevada Legislature Hearing Rooms: 7230 Amigo Street, Las Vegas NV 89119. Notice of this meeting was also posted on the internet through the Department of Taxation website at <https://tax.nv.gov/> and on the Department of Administration website at <https://notice.nv.gov/>.