

## PETITIONERS' MOTION TO ADMIT LATE-FILED REBUTTAL

### BEFORE THE NEVADA STATE BOARD OF EQUALIZATION

Skycastle Revocable Living Trust, et al., Petitioners v. Carson City Assessor,  
Respondent

**SBOE Case No. 26-118 CC**

### MOTION TO ADMIT LATE-FILED REBUTTAL

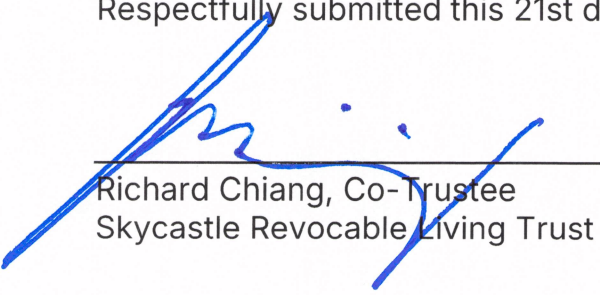
**Pursuant to NAC 361.723(5) and NAC 361.705**, Petitioners respectfully move the State Board to admit their Rebuttal to Assessor's Response, filed on May 21, 2026, as though timely filed.

This Motion is based on the following:

1. The Assessor served their Response on May 14, 2026.
2. Petitioners' Rebuttal is being filed three (3) days after the deadline under NAC 361.703(4).
3. The delay is minimal and was caused by Petitioners' efforts to ensure the accuracy of legal citations, including *State, Bd. of Equalization v. Bakst*, 122 Nev. 1403 (2006), and to thoroughly address the complex issues raised in the Assessor's Response.
4. Respondent will suffer no prejudice. The hearing remains scheduled for June 4, 2026, providing ample time for review.
5. Admission of the Rebuttal will assist the Board in fully understanding the legal and factual issues in dispute.

**WHEREFORE**, Petitioners request that the State Board admit their Rebuttal to Assessor's Response, filed on May 21, 2026.

Respectfully submitted this 21st day of May, 2026.

  
Richard Chiang, Co-Trustee  
Skycastle Revocable Living Trust

PETITIONERS' REBUTTAL TO ASSESSOR'S RESPONSE  
BEFORE THE NEVADA STATE BOARD OF EQUALIZATION

SKYCASTLE REVOCABLE LIVING TRUST,  
Richard Chiang & Gretchen M. Stanerson, Co-Trustees,  
Petitioners,

v.

CARSON CITY ASSESSOR,  
Respondent.

SBOE Case No. 26-118 CC  
CBOE Case No. 2026-000028

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PETITIONERS' REBUTTAL TO ASSESSOR'S RESPONSE

Petitioners Richard Chiang and Gretchen M. Stanerson, Co-Trustees of the SkyCastle Revocable Living Trust, submit this Rebuttal to Respondent Carson City Assessor's Response dated May 15, 2026.

Petitioners do not contend that the Assessor lacked authority to use mass appraisal techniques, vacant land sales, allocation methods, or stratification methodologies. The Assessor had authority to use these tools, but Petitioners respectfully submit the methodologies were not applied uniformly and that required adjustments were not sufficiently documented under Nevada law. The issue before the State Board is therefore not whether the Assessor could employ these methodologies, but whether the methodologies were applied in a legally supportable, uniform, and properly documented manner consistent with NRS 361.227 and the governing NAC provisions.

The Assessor's Response contains several statements and methodological inconsistencies that support Petitioners' position that the subject parcel was improperly stratified, insufficiently adjusted, and disproportionately increased relative to similarly situated West Side parcels.

I. UNEQUAL STRATIFICATION AND NON-UNIFORM TREATMENT

The central issue in this appeal is straightforward: Wellington Crescent parcels received approximately 47% land value increases, while nearby 1.0 acre West Side parcels on Plantation Drive and Cogorno Way received increases of approximately 8.4%.

Under NAC 361.11795, stratification is intended to group properties with sufficiently similar market characteristics for valuation purposes. Petitioners do not dispute that assessors may create strata. The issue is whether the resulting treatment here was applied uniformly and supported by identifiable market distinctions.

The Assessor's own materials show that Wellington Crescent, Plantation Drive, and Cogorno Way share many of the same characteristics:

- Single-family residential use
- Large-lot estate-style residential parcels
- Similar West Side location characteristics
- Similar access, utilities, views, and topography
- Similar highest and best use as residential homesites

Yet Wellington Crescent alone received an increase exceeding 47%.

The Assessor's Response does not clearly explain why Wellington Crescent constituted a separate economic stratum justifying increases more than double—or in some instances several times greater—than nearby comparable one-acre neighborhoods.

If the methodology applied to Wellington Crescent was appropriate, Petitioners respectfully submit it should have been applied uniformly to similarly situated parcels. If materially different treatment was warranted, the Assessor was required to document the economic distinctions and adjustments supporting that conclusion.

## II. THE ASSESSOR'S "MAKE UP FOR LOST YEARS" STATEMENT RAISES SIGNIFICANT LEGAL CONCERNS

On page 3 of the Assessor's Response, the Assessor states:

"The assessed value of the subject property, just like the value of all other properties located in Wellington Crescent, in FY 2026/2027, was higher by 47.3 percent than in FY 2025/2026, in an effort to bring values in line with market

conditions and make up for the years when assessed property had not increased as much as it should have.”

Petitioners respectfully submit this statement raises substantial questions regarding the basis for the increase.

Nevada law requires annual valuation based upon current market evidence within the applicable statutory period. A valuation increase implemented to compensate for perceived historical underassessment is fundamentally different from a valuation increase derived from contemporaneous market evidence.

The Assessor’s statement therefore raises a substantial question as to whether the valuation was derived from lawful current-year market analysis or from retrospective equalization efforts not authorized by statute.

NRS 361.227(2) states that any increase in taxable value “must not be applied in any manner which would result in a recapture of the past increase in taxable value that was forgone in prior years.” Petitioners respectfully submit that the Assessor’s statement that the 47.3% increase was imposed in part to “make up for” prior years raises substantial questions regarding compliance with this statutory prohibition. Nevada law requires taxable value determinations to be based upon the valuation methodology and market evidence applicable to the current assessment year, rather than through retrospective efforts to recapture perceived underassessment from prior years. Likewise, NAC 361.1182(3)(b) describes current market evidence by reference to sales occurring within the applicable statutory valuation period, while NAC 361.1182(2) requires adjustments and elements of comparison to be identifiable and supported by verifiable market data.

Petitioners respectfully submit that using the 2026–2027 assessment cycle to “make up for” prior years suggests the increase may not have been based solely upon current market evidence applicable to the lien date at issue. The statement instead suggests the increase may have been influenced by retrospective equalization objectives extending beyond the statutory valuation period.

At minimum, the statement creates ambiguity as to whether the assessment increase was driven solely by current-year market evidence, thereby warranting closer scrutiny by the State Board.

### III. ADAMS ESTATES AND NON-HOMOGENEOUS DATA

The Assessor acknowledges that Adams Estates vacant lot sales were included in the vacant land sales analysis used to derive the base lot value.

Petitioners' appeal concerns the assessed land component, not the contributory value of the residences or improvements situated upon the parcels. Petitioners acknowledge that differences in residence size, condition, quality, views, and improvements may justify differences in total improved property value. Petitioners do not contend that the subject residence should be valued identically to residences located on Cogorno Way or other nearby parcels.

Rather, Petitioners submit that the underlying land values within these similarly situated West Side neighborhoods historically reflected comparable valuation trends prior to the 2026–2027 assessment cycle. As reflected in Petitioners' Exhibit C previously submitted to the record, Wellington Crescent, Cogorno Way, and similar surrounding neighborhoods experienced generally similar land valuation increases and decreases over time until the 2026–2027 assessment year, when Wellington Crescent land values increased approximately 47.3% while Cogorno Way and other comparable neighborhoods increased approximately 8.4%.

NAC 361.1184(1)(b)(2) requires geographic market areas to consist of properties similarly influenced by environmental, governmental, social, and economic forces.

Petitioners respectfully submit that Adams Estates differs materially from Wellington Crescent in several respects:

- Newly approved PUD development versus established 1990s neighborhood
- Approximately 0.65-acre lots versus 1.0 acre lots
- Builder/developer market versus established resale residential market
- Vacant development lots versus fully improved homesites
- Different infrastructure and fee structures

These distinctions do not necessarily prohibit comparison, but they do require documented adjustments and careful explanation.

The Assessor's Response acknowledges that Adams Estates affected, or in the Assessor's terminology, 'contaminated,' portions of the analysis. Petitioners respectfully submit this statement demonstrates that the data set was not fully homogeneous and therefore required additional documented adjustment analysis.

#### **IV. REQUIRED ADJUSTMENTS WERE NOT ADEQUATELY DOCUMENTED**

## A. POA (Property Owners Association) Infrastructure Burden

Wellington Crescent property owners bear substantial additional private infrastructure obligations not borne by comparable county-maintained neighborhoods.

These obligations include mandatory assessments for:

- Road maintenance
- Snow removal
- Street lighting
- Signage
- Ongoing infrastructure obligations attached to title

Petitioners do not contend such obligations automatically require a dollar-for-dollar deduction. Rather, Petitioners submit that NAC 361.1188 requires identifiable consideration and documented adjustment where economic characteristics materially affect market behavior.

NAC 361.1188(1)(b) requires, after transactional adjustments are made, adjustments for differences in location and any physical, economic and other characteristics which affect value. Petitioners respectfully submit that mandatory POA obligations constitute economic characteristics directly affecting buyer behavior, ownership costs, and marketability. Market participants evaluating otherwise similar properties may reasonably consider recurring private infrastructure obligations in determining purchase price.

The Assessor's Response does not clearly identify:

- what fee adjustments were applied,
- whether POA burdens were quantified,
- whether county-maintained comparables were adjusted,
- or how those obligations were reconciled against comparable neighborhoods lacking equivalent private infrastructure burdens.

Petitioners respectfully submit that these are relevant economic characteristics requiring identifiable analysis under Nevada appraisal regulations.

## B. Lot Size and Physical Differences – No Documented Adjustments

The Assessor's Response indicates that smaller Adams Estates lots (approximately 0.65 acres) were included in the analysis used to derive

Wellington's base lot values, despite Wellington parcels being approximately 1.0 acres.

Petitioners do not assert what the proper size adjustment should be. Rather, Petitioners submit that where properties of materially different lot sizes are combined within the same analytical framework, NAC 361.1188 requires identifiable adjustments for differences in physical characteristics affecting value.

The Assessor's Response does not clearly document:

- Whether any lot size adjustment was applied to reconcile 0.65-acre Adams Estates lots with 1.0-acre Wellington parcels;
- The methodology or market data supporting any such adjustment; or
- Whether the absence of adjustment was itself a deliberate determination that lot size differences do not affect value in this market.

The record provided contains no paired sales analysis, regression analysis, or other documented methodology demonstrating how lot size differences were analyzed or reconciled within the valuation process, despite NAC 361.1188 requiring identifiable adjustments supported by verifiable market data.

The record provided does not identify whether any adjustment methodology was applied to account for differences in lot size, nor does it explain whether the Assessor determined that such differences were not material within this market segment.

Petitioners respectfully submit that the absence of documented adjustments raises substantial questions regarding compliance with NAC 361.1188(2), regardless of whether the adjustment would have increased or decreased Petitioners' assessed value. Nevada law requires the assessor to apply "identifiable" adjustments supported by "verifiable market data." NAC 361.1188(2). The Response provides no such documentation.

### C. Market Conditions Adjustments

Petitioners presented evidence indicating softening residential market conditions during portions of the relevant valuation period.

The Assessor states that more weight was given to recent sales. However, Petitioners respectfully submit that weighting sales is analytically distinct from documenting mathematical market-condition adjustments.

NAC 361.1188 requires market condition adjustments to reflect increases or decreases affecting the relevant property class and geographic area.

The record does not clearly identify:

- time adjustment calculations,
- percentage market adjustments,
- or the methodology used to account for changing market conditions during the applicable period.

## V. IMPROVED LAND VALUED USING VACANT LAND SCARCITY CONCEPTS

The Assessor states that the allocation method was selected due to the “potential for higher sale prices due to the scarcity of vacant land in this neighborhood.”

Petitioners respectfully submit this statement raises questions regarding application of NRS 361.227(1)(a)(2). Petitioners’ parcel is:

- fully improved,
- occupied as a residential homesite,
- and subject to existing development constraints.

Petitioners respectfully submit that NRS 361.227(1)(a)(2) requires consideration of the actual use to which the improvements are being put, raising questions as to the degree to which vacant-land scarcity indicators were relied upon in valuing a fully improved residential homesite.

Petitioners do not contend that vacant land sales may never be considered. Rather, Petitioners submit that vacant land indicators must be adjusted so that the resulting value reflects the contributory value of land to an improved residential property—not speculative vacant land scarcity pricing.

The issue is therefore not the use of vacant land data itself, but whether adequate adjustments were made to reconcile those sales to the actual use and characteristics of the subject property.

## A. PETITIONERS’ PURCHASE PRICE DOES NOT DETERMINE LAND VALUE

The Assessor argues (Response, p. 4) that Petitioners’ September 2022 purchase price of approximately \$1,865,000, compared to the September 2023 sale of 140 Cogorno Way for approximately \$950,000, demonstrates the properties are not comparable.

Petitioners respectfully submit this argument conflates total improved property value with underlying land value.

Petitioners are challenging only the assessed land component. The total purchase price of an improved residential property necessarily reflects both land value and improvement value, including differences in residence size, condition, quality, views, site utility, improvements, and other contributory factors unrelated to underlying land valuation.

If the Assessor intends to rely upon Petitioners' purchase price to support the assessed land value, the land component must first be extracted and supported through documented allocation methodology consistent with NAC 361.1188. The Response does not clearly identify such analysis.

Additionally, Petitioners presented evidence of changing market conditions between Petitioners' September 2022 purchase and the September 2023 Cogorno transaction, including evidence of residential market softening during portions of the applicable valuation period.

## VI. BOARD MEMBER DISCLOSURE, PROCEDURAL FAIRNESS, AND IMPARTIALITY CONCERNS

Petitioners respectfully submit that participation by two County Board members raised reasonable questions regarding disclosure, appearance concerns, procedural fairness, and impartiality.

### A. Garrett Lepire

Publicly available Carson City property records reflect that entities associated with the Lepire family were previously involved in ownership, development, and construction activities relating to the subject property located at 1686 Wellington West (APN 007-371-09).

Those records indicate, among other things, that:

- the property was originally acquired by the Lepire Trust of 1977 in 1996;
- the parcel was subsequently conveyed to Dynamic Diversified Development Enterprises Inc., an entity associated with Eugene Lepire;
- and the residence was constructed prior to the property's 1999 sale to subsequent owners.

At the February 24, 2026 hearing, Board member Garrett Lepire disclosed that his father "built many homes in Wellington Crescent." Petitioners respectfully submit that fuller disclosure regarding the prior ownership and development involvement relating to the subject property itself would have provided additional transparency regarding the proceedings.

#### B. Colette Bureau

Board member Colette Bureau brokered the September 2023 sale of 140 Cogorno Way, a property Petitioners relied upon as a comparable in support of their position regarding neighborhood valuation trends.

The transaction occurred within the valuation lookback period utilized by the Assessor and involved one of the comparable properties specifically referenced by Petitioners during the proceedings.

Petitioners respectfully submit that these circumstances raised appearance concerns warranting fuller disclosure and consideration of whether recusal was appropriate.

#### C. Procedural Fairness and Disclosure Concerns

Petitioners also continue to maintain concerns regarding procedural fairness during the County Board proceedings.

Specifically:

- Certain disclosures regarding prior relationships and involvement with properties in the subject neighborhood were not made until deliberation or after the hearing process had substantially progressed;
- Petitioners therefore had no meaningful opportunity to evaluate or raise concerns regarding potential conflicts before the vote was taken;
- Additional information regarding prior ownership involvement, development relationships, and comparable-property transactions was discovered only after the hearing through public records and subsequent investigation.

Petitioners are not asserting corruption or intentional misconduct. Rather, Petitioners respectfully submit that the cumulative circumstances raise legitimate concerns regarding impartiality, adequacy of disclosure, and procedural fairness consistent with Nevada ethics principles and fundamental due process protections.

The Assessor cites *In re Salerno*, CEO 08-05C (2008) and *In re Griffin*, CEO 01-07 (2002) regarding disclosure obligations arising from prior business relationships.

Petitioners respectfully submit that those decisions are factually distinguishable. The circumstances presented here involve direct prior ownership, development involvement relating to the subject property, and a comparable-property transaction occurring within the relevant valuation period.

## VII. PETITIONERS HAVE MET THEIR BURDEN OF PROOF

The Assessor correctly notes that Petitioners bear the burden of proof under NAC 361.735. Petitioners submit that burden has been satisfied by demonstrating substantial questions regarding the uniformity, supportability, and consistent application of the valuation methodologies utilized in this matter.

Specifically, Petitioners have presented evidence regarding:

- materially different percentage increases applied to similarly situated West Side properties;
- unequal stratification and inconsistent treatment of comparable one-acre residential parcels;
- reliance upon non-homogeneous data within the valuation analysis;
- the absence of clearly documented adjustments for material economic and physical differences affecting value; and
- assessment rationales suggesting consideration of prior-year underassessment rather than valuation based solely upon current-year market evidence.

In *State, Board of Equalization v. Bakst*, 122 Nev. 1403, 148 P.3d 717 (2006), the Nevada Supreme Court emphasized that property tax assessments must be derived through uniform and consistently applied valuation methodologies supported by substantial evidence and compliant with Nevada's constitutional and statutory requirements governing equal and uniform taxation.

Petitioners respectfully submit that the circumstances presented here raise concerns analogous to those addressed in *Bakst*, including materially disparate treatment of similarly situated properties, insufficiently documented valuation adjustments, and questions regarding whether the methodologies applied were uniformly supported by verifiable market evidence.

Petitioners further respectfully submit that the Assessor's statement that the 2026–2027 increase was implemented in part to "make up for" prior years in

which values allegedly had not increased sufficiently raises substantial questions regarding whether the resulting valuation was based solely upon current-year market evidence as contemplated under NRS 361.227 and the governing NAC provisions. Petitioners do not contend that reasonable appraisal judgment is prohibited, but rather that Nevada law requires such judgment to be exercised through uniformly applied and adequately documented methodologies.

Accordingly, Petitioners respectfully submit that the existing record warrants reversal or modification of the assessment. Alternatively, Petitioners respectfully request remand for further factual development and application of uniform, adequately documented valuation methodologies consistent with Nevada law.

## VIII. SUMMARY OF SIGNIFICANT ISSUES PRESENTED

Petitioners respectfully submit the following issues remain unresolved in the Assessor's Response:

1. Wellington Crescent received approximately 47% increases while nearby one-acre West Side parcels received approximately 8.4% increases without sufficiently documented economic distinction.
2. The Assessor stated the increase was intended in part to "make up for" prior years in which assessments allegedly had not increased sufficiently.
3. Adams Estates and other materially different property types were incorporated into the analytical framework despite differing lot size, market segment, age, and development characteristics.
4. Required adjustments for:
  - POA burdens,
  - lot size differences,
  - infrastructure differences,
  - and changing market conditionswere not fully documented in the record provided.
5. The Assessor relied in part upon vacant land scarcity concepts despite the subject property being a fully improved residential homesite governed by NRS 361.227(1)(a)(2).
6. Questions remain regarding disclosure, appearance concerns, and procedural fairness during the County Board proceedings.

Collectively, these issues raise substantial questions regarding uniformity, transparency, and compliance with Nevada's statutory valuation framework.

## IX. RELIEF REQUESTED

Petitioners respectfully request that the Nevada State Board of Equalization:

### PRIMARY RELIEF:

REVERSE the County Board's decision and reduce the subject land valuation to a level consistent with similarly situated one-acre West Side parcels, including the approximately 8.4% increases applied to Plantation Drive and Cogorno Way properties, which Petitioners respectfully submit would result in an adjusted land valuation of approximately \$260,160.

Petitioners respectfully submit that the existing record already demonstrates:

1. non-uniform stratification;
2. materially inconsistent treatment of similarly situated properties;
3. reliance upon non-homogeneous data;
4. insufficiently documented adjustments;
5. substantial questions regarding retrospective equalization; and
6. valuation methodology potentially inconsistent with NRS 361.227 and applicable NAC provisions.

### ALTERNATIVE RELIEF:

If the State Board determines that additional factual development is necessary, Petitioners respectfully request that the matter be REVERSED and REMANDED for a new hearing before a properly constituted and impartial County Board of Equalization, with instructions to:

1. Apply uniform and consistently documented stratification principles consistent with NAC 361.11795, NAC 361.1182, and NAC 361.1188;
2. Document identifiable adjustments consistent with NAC 361.1182 and NAC 361.1188;
3. Properly account for relevant economic and physical differences affecting value;
4. Value improved land consistently with NRS 361.227(1)(a)(2); and
5. Base valuation conclusions upon documented current market evidence applicable to the relevant assessment year; and
6. Ensure that any rehearing is conducted before a newly constituted and impartial County Board panel with appropriate disclosures and without material prior involvement concerning the subject property or principal comparable transactions at issue in this appeal.

Petitioners respectfully submit that this appeal concerns the uniform and legally consistent application of Nevada's property valuation statutes and regulations, and not a challenge to the legitimacy of mass appraisal methodology itself.

Respectfully submitted this 21<sup>st</sup> day of May, 2026.

*/s/Richard Chiang*  
*/s/Gretchen M. Stanerson*  
Co-Trustees, SkyCastle Revocable Living Trust

1686 Wellington West  
Carson City, NV 89703

Phone: (415) 713-6957  
Email: rchiang8@gmail.com

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#### CERTIFICATE OF SERVICE

I hereby certify that on May 21st, 2026, I served a true and correct copy of the foregoing PETITIONERS' REBUTTAL TO ASSESSOR'S RESPONSE upon:

Nevada State Board of Equalization  
3850 Arrowhead Drive  
Carson City, Nevada 89706

- By email to: stateboard@tax.state.nv.us
- By U.S. Mail, Certified Mail, postage prepaid

Carson City Assessor  
c/o Carson City District Attorney  
Kimberly Adams, Assessor  
201 North Carson Street, Suite 6  
Carson City, Nevada 89701

- By email to: kadams@carsoncity.gov; mneagos@carsoncity.gov
- By U.S. Mail, Certified Mail, postage prepaid

*/s/ Richard Chiang, Co-Trustee*  
SkyCastle Revocable Living Trust

**From:** [Richard Chiang](#)  
**To:** [Kari Skalsky](#)  
**Cc:** [Mihaela Neagos](#); [State Board Equalization](#); [Kimberly Adams](#); [Felecia Casci](#)  
**Subject:** Re: State Board of Equalization Appeal Case No. 26-118 - Assessor's Response  
**Date:** Thursday, May 21, 2026 3:03:28 PM  
**Attachments:** [image003.png](#)  
[Petitioner's Rebuttal.pdf](#)  
[Motion to Admit.pdf](#)

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**WARNING** - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Good afternoon,

Please find attached Petitioners' Motion to Admit Late-Filed Rebuttal, together with Petitioners' Rebuttal to Assessor's Response, in the above-referenced matter.

As discussed at the April 20, 2026, pre-hearing conference and in preparation for the June 4, 2026, State Board of Equalization hearing, Petitioners respectfully submit these documents for the Board's consideration.

The Motion is filed pursuant to NAC 361.723(5) and NAC 361.705, requesting the Board's admission of the Rebuttal. The delay is minimal (three days), and the Assessor will suffer no prejudice as the hearing remains scheduled for June 4, 2026.

Thank you for your consideration.

Hard copies of the foregoing documents are also being served via U.S. Mail, Certified Mail, postage prepaid.

Respectfully submitted,

Richard Chiang  
Co-Trustee, SkyCastle Revocable Living Trust  
1686 Wellington West  
Carson City, NV 89703  
Phone: (415) 713-6957  
Email: [rchiang8@gmail.com](mailto:rchiang8@gmail.com)

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On Thu, May 14, 2026 at 4:42 PM Kari Skalsky <[kskalsky@tax.state.nv.us](mailto:kskalsky@tax.state.nv.us)> wrote:

Received.

Thank you!

Kari

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*Kari Skalsky*

Management Analyst III

Executive Review and Boards & Commissions

Nevada Department of Taxation

3850 Arrowhead Drive

Carson City, NV 89706

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**From:** Mihaela Neagos <[mneagos@carsoncity.gov](mailto:mneagos@carsoncity.gov)>

**Sent:** Thursday, May 14, 2026 4:36 PM

**To:** State Board Equalization <[stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us)>; [rchiang8@gmail.com](mailto:rchiang8@gmail.com)

**Cc:** Kimberly Adams <[KAdams@carsoncity.gov](mailto:KAdams@carsoncity.gov)>; Felecia Casci <[FCasci@carsoncity.gov](mailto:FCasci@carsoncity.gov)>

**Subject:** RE: State Board of Equalization Appeal Case No. 26-118 - Assessor's Response

**WARNING** - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Good afternoon,

Please find attached the Assessor's Response to Petition for Appeal from the Decision of the County Board of Equalization, as discussed at the April 20, 2026, pre-hearing conference and in preparation of the June 4, 2026, SBE meeting.

Respectfully submitted,

Mihaela Neagos

Deputy District Attorney II

885 East Musser Street, Suite 2030

Carson City, NV 89701

(775) 887-2070

Fax: 887-2129

[mneagos@carsoncity.gov](mailto:mneagos@carsoncity.gov)



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**From:** Kari Skalsky <[kskalsky@tax.state.nv.us](mailto:kskalsky@tax.state.nv.us)>

**Sent:** Tuesday, April 14, 2026 4:41 PM

**To:** [rchiang8@gmail.com](mailto:rchiang8@gmail.com); Kimberly Adams <[KAdams@carsoncity.gov](mailto:KAdams@carsoncity.gov)>

**Cc:** Paul D. Bancroft <[pbancroft@mcdonaldcarano.com](mailto:pbancroft@mcdonaldcarano.com)>; Dana E. Cook <[DCook@ag.nv.gov](mailto:DCook@ag.nv.gov)>; Adriane Roberts-Larson <[arlarson@tax.state.nv.us](mailto:arlarson@tax.state.nv.us)>

**Subject:** [EXTERNAL] State Board of Equalization Appeal Case No. 26-118 - Pre-hearing conference April 20

Good afternoon,

As discussed during our phone conversations last week, State Board of Equalization (SBE) Chairman Bancroft asked that I coordinate a brief pre-hearing conference via Zoom. Chairman Bancroft will oversee the pre-hearing conference which will relate to procedural matters for SBE Appeal Case No. 26-118 (case file attached hereto) in preparation of the June 4, 2026, SBE meeting.

Your pre-hearing conference is scheduled for **Monday, April 20, 2026, at 10:30 am** via Zoom. You will receive the Zoom invitation today, if you do not receive it, please let me know.

If you have any questions, please reply all to this email to ensure transparent communications between the parties.

Thank you,

Kari

**\*Important Notice:** Sales & Use Tax returns are now due on the 20<sup>th</sup> of every month. All Modified Business Tax and Commerce Tax returns must be filed through My Nevada Tax.



*Kari Skalsky*

Management Analyst III

Executive Review and Boards & Commissions

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