

NEVADA TAX COMMISSION
MEETING MINUTES

May 6, 2026
9:00 a.m.

Members Present:

George Kelesis, Chairman
Thom Sheets, Commissioner
Terry Care, Commissioner
Yolanda King-Branch, Commissioner
John Marvel, Commissioner
Ryan Bellows, Commissioner
Caryn Adelhoch, Commissioner

Members Absent:

Craig Witt, Commissioner

- I. Chairman Kelesis called the meeting to order at 9:00 a.m. and a quorum was established.
- II. Public Comment.

There was no public comment.

Director Hughes administered an oath to all parties testifying.

III. CONSENT CALENDAR:

- A. Consideration for Approval of the March 10, 2026, Nevada Tax Commission Meeting Minutes.
- B. Waiver of Penalty and/or Interest pursuant to NRS 360.419 that exceeds \$25,000:
 - 1) Mitsui Home America LLC
 - 2) Venetian Las Vegas Gaming LLC
 - 3) Smiths Food & Drug Centers Inc.
 - 4) Minerva Beauty Inc.
- C. Department's Recommendation to the Commission for Approval of a Payment Plan Request:
 - 1) Greenscape Productions LLC dba Herbal Wellness Center
- D. Approval of Refund Request in Excess of \$250,000:
 - 1) Emerald X LLC
- E. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) Gisela Bautista for the debts of Casa Mexico
 - 2) Eric Yuger for the debts of Holy Sheets LLC
 - 3) Dianne and Semon Levy for the debts of J N J Inc.

F. Discussion and Consideration for Approval of the Nevada Department of Taxation's request for Placing Property on the Appropriate County Property Tax Roll for Proper Processing, Billing and Collection for Property Escaping Taxation per NRS 361.325(4) (Churchill County).

- 1) Orni 43, LLC - Tungsten Mountain Geothermal (PIN 2138-22-001)
- 2) Ormat Nevada, Inc. - Brady Hot Springs Geothermal (PIN 2226-01-001)

Item III B. 1) Mitsui Home America LLC was continued to a future meeting.

Commissioner Bellows made a motion to approve the matters in the Consent Calendar with the removal of Item III. B. 1). Commissioner Sheets seconded the motion. All in favor. Motion carried.

IV. COMPLIANCE DIVISION:

A. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:

- 1) LBC Products Inc.

Suzanne Warren, Esq., with Kaczmarek & Jojoba, and Iehab Hawatmeh appeared on behalf of LBC Products Inc. Lorin Taylor, Senior Deputy Attorney General, and Damon Hernandez, Tax Program Supervisor III, were present on behalf of the Nevada Department of Taxation. Commissioner Sheets made a motion to require the Taxpayer to pay the \$10,000 penalty that was assessed by the Commission on March 10, 2026, by 5:00 p.m. on May 6, 2026; and that the entire licensing process be complete by May 28, 2026, at 5:00 p.m. If the penalty is not paid and the licensing process is not complete by May 28, 2026, at 5:00 p.m., the Department shall destroy the product. Commissioner Adelhoch seconded the motion. All in favor. Motion carried.

- 2) Univercell Wireless, Inc.

Kimberly Maxson-Rushton, Esq., Jerry Donnini, Esq. and Mr. and Mrs. Maali appeared on behalf of Univercell Wireless, Inc. Lorin Taylor, Senior Deputy Attorney General, and Damon Hernandez, Tax Program Supervisor III, appeared on behalf of the Nevada Department of Taxation. Chairman Kelesis recused himself from this matter. Commissioner Marvel moved to remand the matter back to the Administrative Law Judge, and asked that this matter return to the Commission at the August 19, 2026, meeting. Commissioner Adelhoch seconded the motion. Roll Call: Commissioner Care – aye; Commissioner Marvel – aye; Commissioner Bellows – nay; Commissioner Adelhoch – aye; Commissioner King-Branch – aye; Commissioner Sheets – nay. Motion carried.

B. State of Nevada's Request for Approval of Motion to Dismiss Taxpayer's Appeal and Affirm the Decision of the Administrative Law Judge:

- 1) GRBS, LLC

Bailey Karas, Deputy Attorney General, Dean Dominguez, AG Criminal Investigator II, and Mercedes Rios, AG Criminal Investigator II, were present on behalf of the State of Nevada. A representative for the Taxpayer was not present. Confirmation of service of the Taxpayer was added to the record. Commissioner Sheets made a motion to approve the State of Nevada's Motion to Dismiss the Taxpayer's appeal and to affirm the Decision of the Administrative Law Judge. Commissioner Marvel seconded the motion. All in favor. Motion carried.

V. LOCAL GOVERNMENT SERVICES:

A. Consideration of Taxpayer's Objection to the Administrative Law Judge's Proposed Decision and Order on Reconsideration regarding an Appeal of a Property Tax Abatement pursuant to NRS 361.4734:

- 1) Ehmcke Trust

Jim Kaplan, Trustee, and Mike Churchfield were present on behalf of the Ehmcke Trust. Lora Zimmer, Division Manager – Assessment Services, and Jane Tung, Chief Deputy Assessor, were present on behalf of the Washoe County Assessor. Commissioner Sheets made a motion to deny the Taxpayer's objection and to adopt the Administrative Law Judge's Findings of Fact, Conclusions of Law, and Final Decision. The motion was seconded by Commissioner Marvel. All in favor. Motion carried.

B. Consideration of Late-filed Objection and Taxpayer's Objection to Administrative Law Judge's Proposed Decision pursuant to NRS 361.4734 and NAC 361.61068:

- 1) Ankur Bansal and Samara Zaifman

Lora Zimmer, Division Manager - Assessment Standards, and Jane Tung, Chief Deputy Assessor, were present on behalf of the Washoe County Assessor. A representative for the Taxpayer was not present. Commissioner Sheets made a motion to deny the Taxpayer's objection and to adopt the Administrative Law Judge's Findings of Fact, Conclusions of Law, and Final Decision. Commissioner Bellows seconded the motion. All in favor. Motion carried.

C. Discussion and Consideration for Approval of the Adoption of the 2026-2027 Ratio Study pursuant to NRS 361.333.

Lorna Quisenberry, Supervisor – Locally Assessed Properties, and Jeff Mitchell, Deputy Director, were present on behalf of the Nevada Department of Taxation. Commissioner Bellows made a motion to approve the adoption of the 2026-2027 Ratio Study pursuant to NRS 361.333. Commissioner Marvel seconded the motion. All in favor. Motion carried.

D. Discussion and Consideration for Approval of the 2027-2028 Personal Property Manual pursuant to NRS 361.227 and NAC 361.1365.

Jeff Mitchell, Deputy Director, was present on behalf of the Nevada Department of Taxation. This manual was workshopped with the public on April 20, 2026. There were two responses received, one regarding depreciation of property during the first year, and the second was in connection with cloud software and taxability. Director Mitchell asked for approval of the Personal Property Manual as presented with the consideration that the Department will undertake a study on those two items to bring forward next year. There were no public comments. Commissioner Bellows made a motion to approve the 2027-2028 Personal Property Manual pursuant to NRS 361.227 and NAC 361.1365. Commissioner Marvel seconded the motion. All in favor. Motion carried.

E. Discussion and Consideration for Approval of the 2027-2028 Improvement Factor Study pursuant to NRS 361.261(2).

Jeff Mitchell, Deputy Director, was present on behalf of the Nevada Department of Taxation. There was no public comment. Commissioner Bellows made a motion to approve the 2027-2028 Improvement Factor Study pursuant to NRS 361.261(2). Commissioner Marvel seconded the motion. All in favor. Motion carried.

F. Discussion and Consideration for Approval of Bulletin 216 of the 2027-2028 Agricultural Land Value and Open Space Property Procedures.

Jeff Mitchell, Deputy Director, was present on behalf of the Nevada Department of Taxation. Director Mitchell stated this has been incorporated into the Department's new modernization project and with the ease of the system we are hoping engagement increases going forward. There was no public comment. Commissioner Bellows made a motion to approve Bulletin 216 of the 2027-2028 Agricultural Land Value and Open Space Property Procedures. Commissioner Marvel seconded the motion. All in favor. Motion carried.

VI. INFORMATIONAL ITEMS:

- A. Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Commerce Tax, Modified Business Tax and Excise Tax (dates as indicated).
- B. Bonds Administratively Waived (dates as indicated) (Sales/Use Tax)
- C. Approval and Denial Status Report Log for Organizations Created for Religious, Charitable or Educational Purposes (dates as indicated) (Sales/Use Tax Exemption).
- D. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure.

VII. BRIEFING:

- A. Briefing to/from the Commission and the Executive Director. (for discussion only)

Shellie Hughes, Executive Director - This is Employee Appreciation Week. The Department's offices have a variety of activities planned. I hope that all of our staff are enjoying the events and feeling appreciated for their hard work and the positive impact that they make on a daily basis.

VIII. Next Meeting Date: June 25, 2026

IX. Public Comment.

There was no public comment.

X. Items for Future Agendas. (for discussion only)

No items for future agendas were discussed.

XI. Meeting adjourned.