

STATE BOARD OF EQUALIZATION AGENDA

July 29, 2026 - 9:00 a.m.

July 30, 2025 - 9:00 a.m.

Nevada Department of Taxation
700 E. Warm Springs Rd., Room 150
Las Vegas, Nevada 89119

Link to Join Webinar: <https://us02web.zoom.us/j/82340830439>
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: 823 4083 0439

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. July 29, 2026 and 9:00 a.m. July 30, 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 Agenda 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: Appeals from Action of a County Board of Equalization Pursuant to NRS 361.400, Tax Year 2026-27 Secured Roll, Tax Year 2025-26 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
26 115	Desert Hare LLC	Residential	Clark Co Assessor

V. For Possible Action: Appeals from Action of a County Board of Equalization Pursuant to NRS 361.360 & 361.400, Tax Year 2026-27 Secured Roll, Tax Year 2025-26 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
26 107	2709 Pinto Lane Trust et al	Residential	Clark Co Assessor
26 114	Samuels Neal Lee Revocable Living Trust	Vacant	Clark Co Assessor
26 117	West Sahara Senior Housing	Residential	Clark Co Assessor
26 124	Fort Apache Townhomes LLC	Residential	Clark Co Assessor
26 128	AMH NV 23 Development LLC	Residential	Clark Co Assessor
26 129	AMH NV 7 Development LLC	Residential	Clark Co Assessor
26 130	AMH NV 18 Development LLC	Residential	Clark Co Assessor
26 131	AMH NV 3 Development LLC	Residential	Clark Co Assessor
26 132	AMH NV 14 Development LLC	Residential	Clark Co Assessor
26 133	AMH NV Development Holdings Two LLC	Residential	Clark Co Assessor
26 134	AMH NV 15 Development LLC	Residential	Clark Co Assessor
26 135	AMH NV 15 Development LLC	Residential	Clark Co Assessor
26 136	AMH NV 10 Development LLC	Residential	Clark Co Assessor
26 137	AMH NV Development LLC	Residential	Clark Co Assessor
26 138	AMH NV Development Holdings One LLC	Residential	Clark Co Assessor
26 139	AMH HB Canyon Del Sol Borrower LLC	Residential	Clark Co Assessor
26 140	AMH HB Dulce Springs Borrower LLC	Residential	Clark Co Assessor
26 141	AMH HB Dulce Springs Borrower LLC	Residential	Clark Co Assessor
26 142	AMH Highland Pointe Borrower	Residential	Clark Co Assessor
26 143	AMH NV 4 Development LLC	Residential	Clark Co Assessor
26 144	AMH NV 4 Development LLC	Residential	Clark Co Assessor
26 145	AMH NV 20 Development LLC	Residential	Clark Co Assessor
26 146	AMH NV 6 Development LLC	Residential	Clark Co Assessor
26 147	AMH NV 5 Development LLC	Residential	Clark Co Assessor
26 148	AMH HB Second Paradise Valle Venture LLC	Residential	Clark Co Assessor
26 149	AMH HB Second Paradise Valle Venture LLC	Residential	Clark Co Assessor
26 150	AMH NV Development Holdings One LLC	Residential	Clark Co Assessor
26 151	AMH NV 10 Development LLC	Residential	Clark Co Assessor
26 152	AMH NV 13 Development LLC	Residential	Clark Co Assessor
26 153	AMH NV 13 Development LLC	Residential	Clark Co Assessor
26 154	AMH Landco Serene Gardens	Residential	Clark Co Assessor
26 155	AMH Landco Serene Gardens	Residential	Clark Co Assessor
26 156	AMH NV 3 Development LLC	Residential	Clark Co Assessor
26 157	AMH NV 2 Development LLC	Residential	Clark Co Assessor

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 calendar.

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

VII. For Possible Action: Review and Approval of the June 4, 2026 State Board Meeting Minutes.

VIII. State Board Member Comments (see Note 3)

IX. Public Comment (See Note 3)

X. 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 moselyd@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. Please contact Denise Mosely at (775) 684-2160 to request an interpreter in your preferred language. You may also submit your request through moselyd@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Por favor, póngase en contacto con Denise Mosely al (775) 684-2160 para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de moselyd@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: Denise Mosely, (775) 684-2160, Department of Taxation, 3850 Arrowhead Drive, Carson City, NV 89706.

Notice agendas were posted at the following Department of Taxation locations:

- 3850 Arrowhead Drive, Carson City;
- 9850 Double R Blvd, Reno;
- 700 E Warm Springs Road, 2nd Floor, Las Vegas

Notice of this meeting was also posted on the Internet through the Department of Taxation website at www.tax.nv.gov and on the Department of Administration website at <https://notice.nv.gov/>.