

STATE BOARD OF EQUALIZATION AGENDA
August 26, 2026
9:00 a.m.

Nevada Department of Taxation
9850 Double R Blvd., Suite 101
Reno, Nevada 89521

ZOOM OPTION:

<https://us02web.zoom.us/j/81875193317>

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: 818 3285 7235

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. on Wednesday, August 26, 2026 until all matters on the agenda are heard. Thus, any particular hearing may be continued until later in the day. It is each party's responsibility to be present when the case is called. At the time and place set for hearing, if a party fails to appear, 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. NRS 361.385 and NAC 361.708(4).

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. **Comments by the general public will be taken by the State Board at the beginning of the meeting before any items on which action may be taken are heard by the State Board and again before the adjournment of the meeting. NRS 241.021.** 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 meeting of the State Board may be continued to one or more other calendar days at the discretion of the State Board.

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**

For Possible Action: Direct Appeals to the State Board of Equalization from action of the County Assessor taken pursuant to NRS 361.260, Tax Years 2025-26, 2024-25, 2023-24, 2022-23 Unsecured Roll

<u>CASE#</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
26 160	Klaich Animal Hospital LTD	Personal	Washoe County Assessor
26 162	Dayan Plastic Surgery PLLC	Personal	Washoe County Assessor
26 163	Hunt Propane Inc	Industrial	Washoe County Assessor
26 164	M5B LLC dba Mountain View Animal Hospital Inc	Personal	Washoe County Assessor
26 165	Team Perio Inc	Personal	Washoe County Assessor
26 166	The Blind Onion Pizza and Pub	Personal	Washoe County Assessor
26 168	Tholl Fence Inc	Personal	Washoe County Assessor
26 170	Galena Veterinary Hospital	Personal	Washoe County Assessor
26 171	Somerset Golf & Country Club	Personal	Washoe County Assessor

- V. For Possible Action: Direct Appeal to the State Board of Equalization from action of the County Assessor taken pursuant to NRS 361.260, Tax Years 2025-2026 Unsecured Roll**

<u>CASE#</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
26 161	Empire Southwest LLC	Personal	Washoe County Assessor

- VI. For Possible Action: Direct Agricultural Appeal to the State Board of Equalization from action of the Nevada Department of Taxation taken pursuant to NRS 361A.160 and NRS 361.355, Tax Years 2026-2027, Secured Roll**

<u>CASE#</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
26 174	Jonathan R & Josephine M Young	Agricultural	Nevada Department of Taxation

- VII. For Possible Action: Appeals from Action of a County Board of Equalization Pursuant to NRS 361.360 & NRS 361.400, Tax Years 2026-2027 Secured Roll; Tax Years 2025-2026 Unsecured Roll**

<u>CASE#</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
26 112	Empire Southwest	Personal	Elko County Assessor
26 119	The Esly Carmona Trust	Residential	Lyon County Assessor

- VIII. Briefing to and from the Board and the Secretary and Staff**
For Possible Action: Proposed Hearing Schedules and Docket Management
- IX. For Possible Action: Review and Approval of the July 29, 2026 State Board Meeting Minutes**
- X. State Board of Equalization Comments (see Note 3)**
- XI. Public Comment (See Note 3)**

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.

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 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 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 Denise Mosely 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 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.**

Please contact Denise Mosely 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 Department of Taxation: 9850 Double R Boulevard, Reno NV 89521; Nevada Department of Taxation: 700 E Warm Springs Road, 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/>.