

**SBE AMENDED
NOTICE OF
HEARING**



STATE OF NEVADA
DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

October 9, 2026

STATE BOARD OF EQUALIZATION
AMENDED NOTICE OF HEARING

CERTIFIED MAIL – 9489 0090 0027 6528 6949 87

PETITIONER:

The Boring Company
Arun Prakash, Chief Financial Officer
130 Walker Watson Rd
Bastrop TX 78602

CERTIFIED MAIL – 9489 0090 0027 6528 6949 49

RESPONDENT:

Briana Johnson
Clark County Assessor
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155

DATE/ TIME: Wednesday, October 14, 2026 at 9:00 a.m.

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

ZOOM

<https://us02web.zoom.us/j/84349113453>

Webinar ID: 843 4911 3453

Phone Number: 1-669-900-9128

Please note this is an amended Notice of Hearing. This version provides that the case may be heard as part of the Consent Agenda and includes a Waiver of Notice Request (page 3).

It is each taxpayer's or his representative's responsibility to be present when the case is called.

LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION: NRS 361.360 & NRS 361.400

BRIEF STATEMENT OF MATTER: Appeal from the action of the Clark County Board of Equalization

Case No: 26-116

Account numbers : 230178 & 230177

The State Board of Equalization (State Board) will hear the Petitioner's appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time. 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.

This matter may be heard as part of the Consent Agenda. The State Board will review all items on the Consent Agenda unless a member of the Board, the Attorney General's office, the Department of Taxation (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.

Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Other issues may be heard if the requirements of NAC 361.745 are met.

Information regarding the rules of practice and procedure before the State Board is provided on the attached information sheet.

A meeting agenda will be posted on the Department's website (<https://tax.nv.gov>) three (3) days prior to the scheduled meeting. If you would like an agenda emailed or mailed to you, please contact Denise Mosely at (775) 684-2160 or stateboard@tax.state.nv.us. If a party wishes to obtain a transcript of any hearing conducted before the State Board, the party must pay for the transcript or obtain a copy from the reporter provided by the State Board at the party's expense pursuant to NAC 361.731.

In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this hearing should notify the Department 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. 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 stateboard@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 Denise Mosely 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 stateboard@tax.state.nv.us.

If you have any questions, please call (775) 684-2160.

Shellie Hughes
Secretary to the State Board of Equalization

By: 

Kari Skalsky
Management Analyst III, Boards and Commissions
Department of Taxation

CC: Electronic mail: greg@theferrarogroup.com
PETITIONER AUTHORIZED AGENT:
The Ferraro Group, LTD.
Greg Ferraro, President and Founder

CC: barbara@theferrarogroup.com
PETITIONER AUTHORIZED AGENT:
The Ferraro Group, LTD.
Barbara Smith Campbell, Principal

CC: Electronic mail: sgronauer@kcnvlaw.com
PETITIONER AUTHORIZED AGENT:
Kaempfer Crowell
Stephanie Gronauer, Attorney

Waiver of Notice Request

Because the amended agenda to include this case under the consent agenda was posted on October 9, 2026, there is not enough time available to provide a full ten-day notice as required by NRS 361.395(2). Therefore, we would like to request your consideration of a waiver of the ten-day notice requirement and approval that this notice is sufficient. Please indicate whether you agree to waive the ten-day notice, by signing and dating the signature block below and checking the appropriate box. Please sign and return response to the State Board of Equalization at stateboard@tax.state.nv.us.

B. Ed Yes, I agree to waive the ten-day notice. My representative or myself will appear before the State Board of Equalization on October 14, 2026.

____ No, I do not agree to waive the ten-day notice by certified letter.

Signature Matthew Smith Campbell Title AGENT Date 10/9/24
FOR THE BORING COMPANY

**STATE BOARD OF EQUALIZATION
AMENDED NOTICE OF HEARING &
CERTIFICATE OF SERVICE
26-116**

I hereby certify that on this day I served the foregoing document upon all parties of record in this proceeding by sending a true and correct copy thereof through electronic mail to the following:

PETITIONER:

The Boring Company
Arun Prakash, Chief Financial Officer
Electronic email: arun@boringcompany.com

RESPONDENT:

Briana Johnson
Clark County Assessor
Electronic mail: bap@ClarkCountyNV.gov; meo@ClarkCountyNV.gov; lisa.logsdon@clarkcountydav.gov
Millicent.Washington@ClarkCountyNV.gov; Courtney.Moerschell@ClarkCountyNV.gov

PETITIONER AUTHORIZED AGENT:

The Ferraro Group
Greg Ferraro, President and Founder
Electronic mail: greg@theferrarogroup.com

PETITIONER AUTHORIZED AGENT:

The Ferraro Group
Barbara Smith Campbell, Principal
Electronic mail: barbara@theferrarogroup.com

PETITIONER AUTHORIZED AGENT:

Kaempfer Crowell
Stephanie Gronauer, Attorney
Electronic mail: sgronauer@kcnvlaw.com

Dated at this 9 day of the month of October of the year 2026.



Kari Skalsky, Management Analyst III
Department of Taxation
State Board of Equalization