

STATE BOARD OF EQUALIZATION AGENDA
October 14, 2026
9:00 a.m.

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

ZOOM OPTION:

[https://us02web.zoom.us/j/843 4911 3453](https://us02web.zoom.us/j/84349113453)

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
Webinar ID: 843 4911 3453

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 October 14, 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. **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: 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>
26 108	Triple A Nevada Trust	Residential	Clark County Assessor
26 109	Townsite Solar Arevon LLC	Personal	Clark County Assessor
26 116	The Boring Company	Personal	Clark County Assessor
26 127	Gemini Solar	Personal	Clark County Assessor

- V. **For Possible Action: Consideration of Petitioner's Motion to Stay further proceedings for Tax year 2025-26 Unsecured Roll pursuant to NAC 361.706**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
26 113	Briana Johnson, Clark County Assessor	Personal	Eagle Shadow Mountain Solar

- VI. **For Possible Action: Assessor Appeal from Action of a County Board of Equalization Pursuant to NRS 361.360 & 361.400, Tax Year 2025-26 Unsecured Roll**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
26 113	Briana Johnson, Clark County Assessor	Personal	Eagle Shadow Mountain Solar

- VII. **For Possible Action: Recommendation by the State Board secretary to dismiss taxpayer's appeal pursuant to NAC 361.7014, Appeal of 2026-2027 Secured Roll, 2024-2025 Secured Roll, and 2024-2025 Centrally-assessed Roll Untimely Filed; Determination of Jurisdiction of State Board pursuant to NRS 361.155(6)**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
26 175	Highland Manor of Elko Holdings LLC	Residential	Elko County Assessor
26 176	Thomas White Trustee for White Family Trust	Residential	Clark County Assessor

- VIII. **For Possible Action: Appeal from Action of a County Board and Consideration of the returned Clark County Board of Equalization Decision and Record resulting from the State Board Order of Remand dated August 10, 2026 issued pursuant to NRS 361.360(6)**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
26 107	2709 Pinto Lane Trust et al	Personal	Clark County Assessor

- IX. **For Possible Action: Consideration of District Court Case A-25-935759-J Order granting petition for judicial review and remanding the State Board Decision to the State Board of Equalization to consider the case under the standards established in NRS 361.356 and possible request to a party to provide proposed supplemental findings of facts and conclusions of law pursuant to NAC 361.747(4)**

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 125	Clark County Assessor	Personal	Amarpreet S Chadha & Jasmeet K Chadha

- X. **For Possible Action: Consideration of District Court Case A-25-935762- J Order Remanding Matter to the State Board of Equalization for issuance of more robust findings of fact and conclusions of law to support its amended notice of decision and possible request to a party to provide proposed supplemental findings of facts and conclusions of law pursuant to NAC 361.747(4)**

<u>CASE #s</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
25 139	Clark County Assessor	Personal	Townsite Solar Arevon LLC
25 140	Clark County Assessor	Personal	Townsite Solar Arevon LLC

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

- XII. **For Possible Action: Litigation Update**

- XIII. **For Possible Action: Review and Approval of the August 26, 2026 State Board Meeting Minutes.**

- XIV. **State Board Member Comments**

- XV. **Public Comment (See Note 3)**

- XVI. **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/>.