POSTED: November 2, 2026

STATE BOARD OF EQUALIZATION
SPECIAL MEETING AGENDA

November 17, 2026 - 9:00 a.m.

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

ZOOM OPTION:
Link to Join Webinar: https://us02web.zoom.us/j/81865970738
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 6597 0738

NOTE (1): Items on this agenda may be taken in a different order than listed.
Items may be combined for consideration by the State Board of Equalization.
Items may be pulled or removed from the agenda at any time.

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.

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: The State Board will consider information listed in NAC 361.660 to include a Department of Taxation report resulting from the NAC 361.663 investigation into the land valuation practices of the Lyon County Assessor's office. The State Board will then consider making a "Preliminary Finding" pursuant to NAC 361.664 that a class or group of properties in Lyon County were not assessed uniformly in accordance with the methods of appraisal and at the level of assessment required by law. If the State Board makes such a Preliminary Finding, then it will proceed to schedule a future hearing concerning that Preliminary Finding in accordance with NAC 361.664(1).

V. For Possible Action: Consideration for Adoption of Permanent Regulation LCB File No. R138-26: A regulation relating to property tax; revises the requirements for a petition for an advisory opinion concerning matters within the jurisdiction of the Department of Taxation or the State Board of Equalization; requires the Secretary of the State Board to take certain actions upon the receipt of a petition for an advisory opinion; revises the period within which the Secretary must issue an advisory opinion; authorizes the Secretary to deliver an advisory opinion by electronic means; authorizes the Secretary to refuse to review a petition for an advisory opinion under certain circumstances; and provides other matters properly relating thereto.

VI. State Board Member Comments

VII. Public Comment (See Note 3)

VIII. 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/.