

STATE BOARD OF EQUALIZATION AGENDA
September 28 - 29, 2023
8:30 a.m.

Nevada Department of Taxation
1550 E College Parkway, Suite 115
Large Conference Room
Carson City

ZOOM OPTION:

<https://us02web.zoom.us/j/89754161030>

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: 897 5416 1030**

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 that is expected to begin at 8:30 a.m. September 28 - 29, 2023 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 of Equalization 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 of Equalization. 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 the items in bold.

- A. Opening Remarks by the Chairman; introduction of State Board members
- B. Training from Department of Taxation Staff
 - 1. 2024-2025 Personal Property Manual Training and Review of Procedure and Market Studies
- C. Public Comment (see Note 3)

D. For Possible Action: DIRECT APPEALS FROM VALUATIONS OF THE NEVADA TAX COMMISSION PURSUANT TO NRS 361.403, TAX YEAR 2023-24, Secured Roll, 2023-24 Centrally Assessed Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
23 106	Ruby Pipeline	Industrial Property/ Unitary	Department of Taxation
23 107	Hycroft Mining Corporation	Mining Property	Department of Taxation
23 110	Albemarle US Inc (Silverpeak)	Mining Property	Department of Taxation

E. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400 – PROPERTY TAX EXEMPTION, TAX YEAR 2023-24 Secured Roll; 2022-23 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
23 141	Society for Preservation of Western Heritage	Multi-Family	Elko County Assessor

F. For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Appeal of 2023-24 Secured Roll, 2022-23 Unsecured 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>
23 183	Bently Nevada LLC	Commercial	Douglas County Assessor
23 184	Nevada Rural Hospital Partners, Inc.	Personal Property	Washoe County Assessor
23 172	Dunn Sparks LLC	Commercial	Washoe County Assessor
23 188	Dairiki, Richard S & Mamie T	Commercial	Washoe County Assessor

G. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2023-24 Secured Roll; 2022-23 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
23 125	Esly Carmona Irrevocable Trust	Residential	Lyon County Assessor
23 115	Robert E. Blanchard	Residential	Washoe County Assessor
23 116	Alan Bima	Residential	Washoe County Assessor
23 169	The Delegal Trust	Residential	Washoe County Assessor
23 131	Gator Kietzke LLC	Commercial	Washoe County Assessor
23 132	Gator Kietzke LLC	Commercial	Washoe County Assessor
23 170	LCG Waterfront, LLC	Multi-Family	Washoe County Assessor
23 171	Landcap Sparks IV, LLC	Commercial	Washoe County Assessor
23 122	Dillard International Inc.	Commercial	Washoe County Assessor

H. For Possible Action: DIRECT APPEALS OF PERSONAL PROPERTY PLACED ON UNSECURED ROLL AFTER DECEMBER 15, PURSUANT TO NRS 361.360(3), TAX YEAR 2022-23, 2021-22, 2020-21, 2019-20 Unsecured Roll

<u>CASE #</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
23 173	Michael and Sons Jewelry Co	Personal Property	Washoe County Assessor
23 176	Stoneledge Furniture LLC dba Ashley Furniture	Personal Property	Washoe County Assessor
23 179	Prime Healthcare Services LLC	Personal Property	Washoe County Assessor
23 181	Hasco IKG LLC	Personal Property	Washoe County Assessor
23 182	Walmart Inc	Personal Property	Washoe County Assessor

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

J. For Possible Action: Review and Approval of Minutes:

♦ March 27, 2023

K. State Board of Equalization Comments (see Note 3)

L. Public Comment (See Note 3)

M. Adjournment

The Department is pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Department of Taxation in writing or call (775) 684-2160 prior to the meeting.

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: Christina Griffith, (775) 684-2160, Department of Taxation, 1550 College Parkway, Carson City, NV 89706.

Notice agendas were posted at the following locations:

DEPARTMENT OF TAXATION; 1550 College Parkway, Carson City

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/>.