

NEVADA TAX COMMISSION MEETING  
MINUTES

October 6, 2025  
9:00 a.m.

Members Present:

George Kelesis, Chairman  
Thom Sheets, Commissioner (virtual)  
Jeff Rodefer, Commissioner  
H. Stan Johnson, Commissioner  
Sharon Byram, Commissioner (virtual)  
Ryan Bellows, Commissioner  
Caryn Adelhoch, Commissioner  
Craig Witt, Commissioner

- I. Call the meeting to order and establish a quorum.

Chairman Kelesis called the meeting to order and a quorum was established.

- II. Public Comment.

Ron Voigt: I want to begin with the initials CISA, it means two things, Cyber Security and Infrastructure Security Agency, and it also means Certified Information Systems Auditor. I think it's really important, if the Department could hire an auditor that is certified as a CISA. It gives them more support in looking for cyber security issues. It is CISA who is helping the State right now in dealing with the current network security incident. If they were to ask me, and of course I don't know how it happened or anything, but if they were asking based on my 30 years of experience of doing an audit looking for fraud and dealing with cyber security stuff, I would say a good place to start would be the audit section of the Department. The reason is that the auditors are allowed to receive information through emails, which I think is really not good. I would say that, from this point on, they need to be very careful on how much information they do receive by e-mail. I was never a fan of it. I don't think the federal tax return should be received by e-mail because Social Security numbers are being shown. Once it's on the system, all that financial information is on the system. CISA, if they were to ask me where to start, it would be at the audit section of this Department. Now, I'm not saying that's where it started. But because it did affect the AG and also the Supreme Court, it's just simple common sense. I would say start with the audit department in the Department. I think the auditors, and I'm talking to the audit management here, I think you have to realize that you are compliance auditors. You're not financial auditors and you're not CPA's, Certified Public Accountants. You're not CFE's, Certified Fraud Examiners, your Compliance Auditors. It really does not take that much information to do a compliance audit. I'm gonna use a little quote that I've come up with. I've worked with CPA's and CFE's. I know CPA's and CFE's. CPA's and CFE's are friends of mine. You're not a CPA or CFE. You're a Compliance Auditor. I probably don't have time right now, but Tina I will be sending you a hard copy of my public comment. I will have comments to the last Tax Notes issued in July. Thank you.

Adriane Roberts-Larson, Chief Deputy Executive Director, administered an oath to those testifying at today's meeting.

III. CONSENT CALENDAR:

- A. Consideration for Approval of the August 20, 2025 Nevada Tax Commission Meeting Minutes.
- B. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:
  - 1) Action Industrial Supply Company
  - 2) Cornellcookson LLC
  - 3) Elite Business Ventures LLC
  - 4) Kinzie Advanced Polymers LLC
  - 5) Korres USA Ltd.
  - 6) Maxfield Enterprises Inc.
  - 7) Researched Nutritionals LLC
  - 8) Rovers North Inc.
  - 9) S S White Technologies Inc.
  - 10) The Church Initiative Inc.
  - 11) VB Beauty US LLC
- C. Waiver of Penalty and/or Interest pursuant to NRS 360.419 that exceeds \$25,000:
  - 1) SOHO Japanese Restaurant LLC
  - 2) SiteOne Landscape Supply LLC
  - 3) Stifel Nicolaus & Company Inc.
  - 4) WCM Investment Management
- D. Department's Recommendation to the Commission for Approval of a Payment Plan Request:
  - 1) Echo & Rig Green Valley LLC
  - 2) Echo & Rig Las Vegas LLC
- E. Consideration for the Adoption of the Administrative Law Judge's Proposed Decision concerning an Appeal of Department's Denial of a Request for Waiver of Penalty and/or Interest under \$25,000 pursuant to NRS 360.419:
  - 1) Organic Labs LLC dba Huni Badger
- F. Consideration for the Adoption of the Administrative Law Judge's Proposed Decision concerning an Appeal of Department's Denial of a Request for Waiver of Penalty and/or Interest over \$25,000 pursuant to NRS 360.419:
  - 1) Rockwell Collins Simulation & Training Solutions
- G. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
  - 1) Darryl Hill for the debts of DCI Motors LLC
  - 2) Marco A. Zapata for the debts of Southwest Auto Inc.
  - 3) Michael Decker for the debts of International Laser Cutting LLC

Commissioner Rodefer pulled Item III. A. - August 20, 2025 Nevada Tax Commission Meeting Minutes for further discussion.

Commissioner Byram pulled Item III C. 2) - SiteOne Landscape Supply LLC for further discussion.

Commissioner Sheets made a motion to approve the Consent Calendar, minus items III. A and III. C. 2). Commissioner Witt seconded the motion. All in favor. Motion carried.

Item III. A. August 20, 2025 Nevada Tax Commission Meeting Minutes – Commissioner Rodefer stated there is a correction needed on page five, in the first whole paragraph, on line five. Commissioner Rodefer stated he believes it should read, Mr. Beavers objected to the matter being referred back to an Administrative Law Judge. Tina Padovano, Executive Assistant, stated she will make the correction. Commissioner Rodefer made a motion to approve the August 20, 2025, Nevada Tax Commission Meeting Minutes, as amended. Commissioner Witt seconded the motion. All in favor. Motion carried.

Item III C. 2) SiteOne Landscape Supply LLC – Commissioner Byram stated there is a waiver of penalty and interest on this matter. The tax amount is \$358,000.00 and the penalty assessed shows as \$28,712.00. The penalty should be ten-percent (\$35,800.00). Martin Paine, Tax Program Supervisor, was present on behalf of the Department of Taxation. Mr. Paine stated the penalty was based on the May 2025 sales and use tax return which would have been due on June 30, 2025. The payment was made on July 23, 2025, so it was only due for eight-percent. Commissioner Byram moved to approve Item III. C. 2). Commissioner Rodefer seconded the motion. All in favor. Motion carried.

#### IV. LOCAL GOVERNMENT SERVICES:

- A. Determination and Allocation of Certification of Centrally Assessed 2025-2026 Unsecured and 2026-2027 Secured Unitary Property Valuations and Assessments pursuant to NRS 361.320, NRS 361.321 and 361.323.

Sorin Popa, Supervisor - Centrally Assessed Properties, was present on behalf of the Department of Taxation. Mr. Popa presented the matter for the Commission.

Commissioner Byram asked about the 12-month construction work in progress and book costs reported by taxpayers located on page nine of the report. She asked why the book costs of an active construction project to be the value of the project. Mr. Popa stated it is a technical term and it has to do with the cost evaluation which is determined following this meeting. This is an intermediary term.

Commissioner Bellows recused himself from participating and voting on this matter due to his employment with Sierra Pacific Power dba NVEnergy.

Commissioner Sheets stated he is a former Senior Executive of Southwest Gas. Commissioner Sheets did not recuse himself because his prior employment does not affect his judgement on this matter.

Commissioner Byram made a motion to approve the Determination and Allocation of Certification of Centrally Assessed 2025-2026 Unsecured and 2026-2027 Secured Unitary Property Valuations and Assessments pursuant to NRS 361.320, NRS 361.321 and 361.323. Commissioner Rodefer seconded the motion. Motion carried.

- B. Review and Consideration to Approve an Addendum to Bulletin 215, 2026-2027 Agricultural Land Values and Open Space Property Procedures to Include Tables Relating to the Valuation of Open-Space Golf Course Land and Improvements.

Jeffrey Mitchell, Deputy Executive Director, appeared on behalf of the Department of Taxation. Commissioner Witt made a motion to approve the Addendum to Bulletin 215, 2026-2027 Agricultural Land Values and Open Space Property Procedures to include tables relating to the valuation of Open Space Golf Course Land and Improvements. Commissioner Bellows seconded the motion. All in favor. Motion carried.

C. Consideration of approval of the Declaration of Value Form, pursuant to NRS 375.060.

Jeffrey Mitchell, Deputy Executive Director, appeared on behalf of the Department of Taxation. Mr. Mitchell reported, at the last legislative session Assembly Bill 377 brought forth changes to the Declaration of Value Form. Upon the form, per the property tax abatement in NRS 361.472.3 and 361.472.4, property owners can indicate whether the property qualifies as owner occupied or if it is a different type of dwelling. There were also a couple of small formatting changes to the form as well.

Shawnyne Garren, Douglas County Recorder and PRIA local Government Chair, spoke in support of changes made on the form and stated there are many transactions currently underway. Ms. Garren requested a period time of leniency for a period through the end of the year. As Recorders, we would like to accept the previous form for a period through the end of the year. At that point, we could responsibility start rejecting. We would host the new form, post it and encourage use of it. Thank you.

Jeffrey Mitchell, Deputy Executive Director, stated upon approval today, this would be the standard form and it would be posted on all of the Recorder's websites. Mr. Mitchell did not see an issue with accepting either form through the transition as it is accepted more widely in the market.

Commissioner Sheets moved to approve the Declaration of Value Form, pursuant to NRS 375.060, with the caveat that both the old form and new form can be used through December 31, 2025, and that the new form must be used thereafter. Commissioner Rodefer seconded the motion. All in favor. Motion carried.

V. COMPLIANCE DIVISION:

- A. Pursuant to NRS 360.265, consideration for approval of the removal of the names of certain debtors, including the amount of tax, penalty and interest, from the records of the Department for debts exceeding five (5) years due and collection being impossible or impracticable.

Charlene Bernardo, Tax Program Supervisor, for the Nevada Department of Taxation was present. In October 2024, the Commission removed 4,350 accounts, totalling \$43,144,892.85 from active collections. Today, the Department is requesting the removal of 259 accounts totalling \$900,696.92 in uncollectible tax, penalty and interest.

Commissioner Adelhoch moved to approve the removal of names of certain debtors, including the amount of tax, penalty and interest from the records of the Department for debts exceeding five (5) years due and collection being impossible or impracticable. Commissioner Johnson seconded the motion. All in favor. Motion carried.

- B. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:  
1) Nextar NV Inc.

Bryan Dixon, Esq., was present on behalf of Nextar NV Inc.

Christopher Harmon, Deputy Attorney General, was present on behalf of the Nevada Department of Taxation.

Commissioner Byram made a motion to uphold the Department's decision but to modify the result to eliminate the penalty and interest. Commissioner Rodefer seconded the motion. Roll Call:

Commissioner Adelhoch – Aye; Commissioner Bellows – Aye; Commissioner Sheets - Nay;  
Commissioner Rodefer – Aye; Commissioner Johnson – Aye; Commissioner Byram – Aye;  
Commissioner Witt – Aye; Chair Kelesis – Nay. Motion carried.

VI. INFORMATIONAL ITEMS:

- A. Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Commerce Tax, Modified Business Tax and Excise Tax (dates as indicated).
- B. Bonds Administratively Waived (dates as indicated) (Sales/Use Tax)
- C. Approval and Denial Status Report Log for Organizations Created for Religious, Charitable or Educational Purposes (dates as indicated) (Sales/Use Tax Exemption).

There were no questions from the Commission.

VII. BRIEFING:

- A. Briefing to/from the Commission and the Executive Director. (for discussion only)

Adriane Roberts-Larson, Chief Deputy Executive Director – Director Hughes does not have a briefing at this time, however I would like to mention that we are holding a workshop tomorrow, October 7<sup>th</sup>, regarding NRS 360.090, Assembly Bill 375 and Assembly Bill 404 that make changes concerning a surcharge for beverages and on electronic funds transfer fees. This workshop will be tomorrow at 9:00 AM. Thank you.

VIII. Next Meeting Date: December 3, 2025

IX. Public Comment.

Dru McPherson, Storey County Recorder and President of the Recorders Association of Nevada - I wanted to thank the Department for working together with recorders on Item IV. on the agenda today regarding the new Declaration of Value Form. The Association was given an opportunity to provide feedback on the new form and the Department of Taxation adopted those requests for leniency and the roll out of the new form. Thank you.

- X. Items for Future Agendas. (for discussion only)

No items were discussed.

XI. Meeting adjourned.