

**STATE BOARD OF EQUALIZATION
SPECIAL MEETING AGENDA**

January 23, 2026 - 9:30 a.m.

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

Link to Join Webinar: <https://us02web.zoom.us/j/84845484948>

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, Roll Call, and Pledge of Allegiance*
- II. *Opening Remarks by the Chair; Introduction of State Board Members*
- III. *Public Comment* – Public comment will be accepted in person, in writing or by telephone. In consideration of others who may also wish to provide public comment, please avoid repetition, and limit your comments to no more than three (3) minutes. Please submit written testimony by email to stateboard@tax.state.nv.us or by U.S. Mail addressed to the State Board of Equalization, 3850 Arrowhead Drive, Carson City, NV 89706.

To provide public comment by telephone, please dial: US: +1 669 444 9171 or +1 669 900 9128 or +1 719 359 4580 or +1 253 205 0468 or +1 253 215 8782 or +1 346 248 7799 or +1 689 278 1000 or +1 301 715 8592 or +1 305 224 1968 or +1 309 205 3325 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646 558 8656 or +1 646 931 3860

Enter Zoom Webinar ID: 848 4548 4948

When prompted by the meeting facilitator, individuals wishing to provide public comment by telephone can press *9 to be put into the queue. Zoom attendees wishing to provide public comment can raise their hand to be added to the queue.

IV. ***For Possible Action: Consideration of petition to reconsider decision pursuant to NAC 361.7475(1), Tax Year 2024-2025, 2023-2024 Unsecured Roll, Petition By The Assessor***

<u>CASE #</u>	<u>TAXPAYER</u>	<u>PROPERTY TYPE</u>	<u>ASSESSOR</u>
25-126, 25-127	Empire Southwest LLC	Personal Property	Elko County

V. **For Possible Action: Consideration of petition to reconsider decision pursuant to NAC 361.7475(1), Tax Year 2025-2026 Secured Roll, Tax Year 2022-2023 Unsecured Roll**

<u>CASE #</u>	<u>TAXPAYER</u>	<u>PROPERTY TYPE</u>	<u>ASSESSOR</u>
25-114	2709 Pinto Lane Trust ETAL	Residential Property	Clark County
25-116	2709 Pinto Lane Trust ETAL	Residential Property	Clark County

VI. **For Possible Action: State Board members general discussion of active Petitions for Judicial Review filed with District Court known to the agency and procedures relating thereto.**

VII. **For Possible Action: Review and Approval of the September 29-30, 2025 State Board Meeting Minutes.**

VIII. **Briefing to and from the Board and the Secretary and Staff regarding the upcoming March meeting.**

For Possible Action: Proposed Hearing Schedules and Docket Management

IX. **State Board Member Comments**

X. **Public Comment (See Note 3)**

XI. **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 kskalsky@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 Kari Skalsky at (775) 684-2160 to request an interpreter in your preferred language. You may also submit your request through kskalsky@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 Kari Skalsky al (775) 684-2160 para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de kskalsky@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: Kari Skalsky, (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;

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/>.