NEVADA TAX COMMISSION

ADMINISTRATIVE LAW JUDGE SUBCOMMITTEE

MEETING MINUTES

TELEPHONIC MEETING

December 1, 2015 1:00 p.m.

Subcommittee Members Present:

Thom Sheets, Chairman of the Subcommittee (via telephone) George Kelesis, Commissioner (via telephone) Ann Bersi, Commissioner (via telephone)

Chairman Sheets called the meeting to order at 1:00 p.m.

I. **Public Comment.

There was no public comment.

II. Consideration for Approval of the October 19, 2015 Administrative Law Judge ("ALJ") Subcommittee Meeting Minutes.

Chairman Sheets requested that Paragraph two in Subsection one be changed to read: Chairman Sheets stated that the Subcommittee will look into what may be the process to possibly moving the ALJ offices.

Commissioner Kelesis made a motion to approve the October 19, 2015 Administrative Law Judge Subcommittee Minutes, as amended. Commissioner Bersi seconded the motion. All in favor. Motion carried.

III. Consideration and Discussion Regarding Review and Interview of Administrative Law Judge applicants.

Commissioner Kelesis asked if there were any applicants from Southern Nevada.

Director Contine stated that the job posting was for Northern Nevada. Dena Smith, Chief Administrative Law Judge, is located in Southern Nevada. There has traditionally always been one ALJ located in the North and one located in the South.

Commissioner Kelesis suggested reposting the position for both the North and the South. The bulk of cases are in the South (70% South and 30% North). Commissioner Kelesis would like to see what range of applicants we would receive if we broaden the geographic range.

Commissioner Bersi agreed that the statistics show that more cases are located in the South and agreed with Commissioner Kelesis. Commissioner Bersi asked if we should bring this matter forward at the next Nevada Tax Commission meeting.

Jennifer Crandell stated that this issue can be discussed today. If the Subcommittee would like to change the geographic location of the position, the matter will need to be added to a Nevada Tax Commission agenda.

A motion was made by Commissioner Kelesis to bring the issue of the ALJ location before the Nevada Tax Commission for discussion on Monday, December 7, 2015. Commissioner Bersi seconded the motion. All in favor. Motion carried.

IV. Consideration and Possible Action regarding appointment of Administrative Law Judge.

Item IV. was not discussed and no action was taken.

V. **Public Comment.

There was no public comment.

VI. Meeting adjourned at 1:23 p.m.