



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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In the Matter of

Quarry 187 Mining, Inc.

APN: 189-15-000-003

APN: 189-15-000-004

APN: 189-15-000-005

APN: 189-15-000-006

Clark County, Nevada

PETITIONER

Michele Shafe

Clark County Assessor

RESPONDENT

Appeal of the Decision of the

CLARK COUNTY

BOARD OF EQUALIZATION

Case No. 13-395

Case No. 13-396

Case No. 13-397

Case No. 13-398

NOTICE OF DECISION

Appearances

Michael P. Killion appeared on behalf of Quarry 187 Mining, Inc. (Taxpayer).

Scott Anderle and Gary Relyea appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2013-14 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 9, 2013 after due notice to the Taxpayer and the Assessor.

The State Board consolidated case numbers 13-395; 13-396; 13-397; and 13-398. See *Tr.*, 7-9-13, p. 317, ll. 7-15.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.
- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- 4) In case number 13-395, the subject property is vacant land containing 190.64 acres of land located two miles southwest of the US 95 & US 93/Nevada Hwy intersection near Railroad Pass in Clark County, Nevada. The subject is zoned RU (Rural Open Land, .5 du/ac) & planned use of IND (Industrial) &/or RR (Residential Rural). *See Record, SBE pages 77, 79-81; Tr., 7-9-13, p. 317, l. 17 through p. 318, l. 7.*
- 5) In case number 13-396, the subject property is vacant land containing 37.59 acres of land located two miles southwest of the US 95 & US 93/Nevada Hwy intersection near Railroad Pass in Clark County, Nevada. The subject is zoned RU (Rural Open Land, .5 du/ac) & planned use of IND (Industrial) &/or RR (Residential Rural). *See Record, SBE pages 79, 81-83; Tr., 7-9-13, p. 317, l. 17 through p. 318, l. 7.*
- 6) In case number 13-397, the subject property is vacant land containing 38.74 acres of land located two miles southwest of the US 95 & US 93/Nevada Hwy intersection near Railroad Pass in Clark County, Nevada. The subject is zoned RU (Rural Open Land, .5 du/ac) & planned use of IND (Industrial) &/or RR (Residential Rural). *See Record, SBE pages 79, 81-83; Tr., 7-9-13, p. 317, l. 17 through p. 318, l. 7.*
- 7) In case number 13-398, the subject property is vacant land containing 38.72 acres of land located two miles southwest of the US 95 & US 93/Nevada Hwy intersection near Railroad Pass in Clark County, Nevada. The subject is zoned RU (Rural Open Land, .5 du/ac) & planned use of IND (Industrial) &/or RR (Residential Rural). *See Record, SBE pages 79, 81-83; Tr., 7-9-13, p. 317, l. 17 through p. 318, l. 7.*
- 8) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property in case number 13-395 of \$953,200, or \$5,000 per acre, be upheld for the 2013-2014 secured roll. *See Record, SBE pages 36 and 224.*
- 9) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property in case number 13-396 of \$281,925, or \$7,500 per acre, be upheld for the 2013-2014 secured roll. *See Record, SBE pages 3 and 226.*
- 10) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property in case number 13-397 of \$290,551, or \$7,500 per acre, be upheld for the 2013-2014 secured roll. *See Record, SBE pages 36 and 226.*
- 11) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property in case number 13-398 of \$290,400, or \$7,500 per acre, be upheld for the 2013-2014 secured roll. *See Record, SBE pages 36 and 226.*
- 12) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board in case number 13-395. The State Board

found the value established for the surface land already reflects the restricted use due to the potential for mining. See *Tr.*, 7-9-13, p. 339, ll. 7-21.

- 13) The State Board affirmed the decision of the County Board in case number 13-395. See *Tr.*, 7-9-13, p. 339, ll. 7-21.
- 14) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board for the parcels in case numbers 13-396, 13-397, and 13-398. The State Board found the value of the surface land should be reduced to reflect the restricted use due to the potential for mining. See *Tr.*, 7-9-13, p. 331, ll. 2-16.
- 15) The State Board found the taxable value of the subject properties in case numbers 13-396, 13-397, and 13-398 should be reduced from \$7,500 an acre to \$5,000 per acre. See *Tr.*, 7-9-13, p. 339, ll. 11-21.
- 16) The assessed value as adjusted by the State Board is 35% of taxable value in case numbers 13-396, 13-397, and 13-398.
- 17) The assessed value as previously determined by the County Board is 35% of taxable value in case number 13-395.
- 18) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the State Board accepted jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The subject properties in case numbers 13-396, 13-397, and 13-398 are appraised, as adjusted, at the proper taxable value in accordance with NRS 361.227. The subject property in case number 13-395 is appraised, as determined by the County Board, at the proper taxable value in accordance with NRS 361.227.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

The Petition of the Taxpayer is granted based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2013-2014 Secured Roll

Case No. 13-395	Taxable Value		Assessed Value	
Parcel Number 189-15-000-003	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$953,200	\$953,200	\$333,620	\$333,620
TOTAL	\$953,200	\$953,200	\$333,620	\$333,620

Case No. 13-396	Taxable Value		Assessed Value	
Parcel Number 189-15-000-004	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$281,925	\$187,950	\$98,674	\$65,783
TOTAL	\$281,925	\$187,950	\$98,674	\$65,783

Case No. 13-397	Taxable Value		Assessed Value	
Parcel Number 189-15-000-005	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$290,551	\$193,700	\$101,693	\$67,795
TOTAL	\$290,551	\$193,700	\$101,693	\$67,795

Case No. 13-398	Taxable Value		Assessed Value	
Parcel Number 189-15-000-006	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$290,400	\$193,600	\$101,640	\$67,760
TOTAL	\$290,400	\$193,600	\$101,640	\$67,760

The Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 30th DAY OF AUGUST, 2013.



Christopher G. Nielsen, Secretary
CGN/ter