



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

DEONNE CONTINE
Secretary

In the Matter of

Mars Partners LTD
APN: 179-33-503-003
Clark County, Nevada
PETITIONER

Michele Shafe
Clark County Assessor
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

Case No. 16-293

NOTICE OF DECISION

Appearances

Ryan Daniels of Kaempfer Crowell and Andy Fink appeared on behalf of Mars Partners LTD (Taxpayer).

Tom Verheyen, Mary Ann Weidner, and Brian Lemons 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 2016-17 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on June 15, 2016 after due notice to the Taxpayer and the Assessor.

The State Board incorporated the testimony and record of Case No. 16-292, Mars Partners LTD, into the record of the current case. *See Tr., 6-15-16, p. 94, ll. 21-24.*

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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Record, SBE page 50.*
- 4) The subject property consists of an owner-occupied industrial warehouse and distribution building containing 366,680 square feet, built in 2005 as a concrete tilt building having an average 37 foot ceiling height with rail access. The improvements are situated on a 45.39 acre parcel of which an estimated 8.2 acres is considered to be surplus land, located just south of Highway 95 near Wagonwheel Drive in Henderson, Clark County, Nevada. *See Record, SBE pages 23 and 44; Maps, SBE pages 39-41; Tr., 6-15-16, p. 95, ll. 5-14.*
- 5) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$26,813,846 be reduced to \$21,350,168 for the 2016-2017 secured roll. *See Record, SBE pages 15 and 47; Tr. 6-15-16, p. p. 95, ll. 15-16.*
- 6) The State Board made no change to the decision of the County Board because the motions to change as well as to uphold the County Board failed due to lack of a majority vote. Therefore, Taxpayer was granted no relief. *See State v. McKernan, 51 Nev. 336, 275 P. 369, 369-370 (1929). Tr., 6-15-16, p. 107, l. 3 through p. 110, l. 13.*
- 7) 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) NRS 361.375(9) requires a majority of the State Board to determine any action.
- 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 denied based on the above Findings of Fact and Conclusions of Law. 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 10th DAY OF AUGUST, 2016.



Deonne Contine, Secretary
DC/ter