



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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WILLIAM D. ANDERSON
Secretary

In the Matter of)	Case No.	18-135
)		
APN 125-14-104-001)		
)		
Michele W. Shafe)		
Clark County Assessor)		
PETITIONER)		
)		
v.)		
)		
Owl One LLC)		
RESPONDENT)		
)		
Appeal of the Decision of the Clark County)		
Board of Equalization)		

NOTICE OF DECISION

Appearances

Melodie Garfield appeared on behalf of the Clark County Assessor's Office (Assessor).

No one appeared on behalf of Owl One LLC (Taxpayer).

Summary

The matter of the Assessor's petition for review of property valuations for the 2018-2019 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 30, 2018, after due notice to the Taxpayer and the Assessor.

On or about January 16, 2018, the Taxpayer petitioned the Clark County Board of Equalization (County Board) for a review of taxable valuation of its real property. On or about January 25, 2018, the Assessor's Appraisal Division notified the Taxpayer that it was adjusting its valuation from \$250,000 to \$237,600. On or about February 23, 2018, the County Board held a hearing and reviewed the Taxpayer's petition. The County Board reduced the total taxable value of the subject property to \$125,000. On or about March 8, 2018, the Assessor appealed to the State Board.

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) The Taxpayer was entitled to appear in person before the State Board pursuant to NRS 361.385, but the Taxpayer's appearance is not required for the State Board to proceed with the hearing pursuant to NAC 361.708(4)(a).
- 5) The Assessor has the burden of proof pursuant to NAC 361.741.
- 6) The subject property is 1.98 acres of vacant land, which is currently set aside as a habitat for burrowing owls pursuant to an agreement between the Taxpayer and the U.S. Fish and Wildlife Service (Agreement).
- 7) The Assessor noted that the Agreement does not permanently prohibit development of the property, and the Agreement could be terminated with 30 days' notice from either party to the Agreement. The Assessor based its valuation of the subject property on its assessed value minus the costs of terminating the Agreement.
- 8) The Assessor argued that the County Board simply divided the appraised value of the property by 50 percent and that there was not a sufficient basis for doing so.
- 9) The State Board found that there was no reason to doubt the Taxpayer's affirmative commitment to the Agreement and that a discounted present value analysis adequately supported the total taxable value determined by the County Board.
- 10) 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 Assessor 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 proceeded with the hearing pursuant to NAC 361.708(4)(a).
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) The Assessor failed to meet her burden to show the County Board's decision was in error.
- 6) The taxable value for the subject property of \$125,000 is consistent with its current use and supported by the evidence.