



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

WILLIAM D. ANDERSON  
*Secretary*

In the Matter of	)	Case No. 18-168
	)	
APN 162-15-501-027	)	
	)	
Michele W. Shafe	)	
Clark County Assessor	)	
PETITIONER	)	
	)	
v.	)	
	)	
Silver Meadow Properties, LLC	)	
RESPONDENT	)	
	)	

**NOTICE OF DECISION**

***Appearances***

Jim Jacobs appeared on behalf of the Clark County Assessor's Office (Assessor).

No one appeared on behalf of Silver Meadow Properties, LLC (Taxpayer).

***Summary***

This matter of the Assessor's petition for review of a change to the tax roll pursuant to NRS 361.769 for property escaping taxation was heard by the State Board of Equalization (State Board) at its meeting on July 31, 2018. The subject property is a convenience store/gas station of 2,542 square feet and a service garage of 2,400 square feet and the property has standard site improvements.

**FINDINGS OF FACT**

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The State Board is authorized to hear requests to add property to the tax rolls pursuant to NRS 361.769.

3) The Assessor testified that the convenience store was added to the property in 2001, but was not added to the property tax record.

4) After an aerial discovery of the property in April 2018, the Assessor determined the additional building on the subject property was escaping taxation.

5) The Assessor sent a certified letter to the Taxpayer noticing the Taxpayer that the property escaped taxation for the improvements for the tax years 2014-15, 2015-16, 2016-17, and 2017-18 and that the State Board would be asked to allow the Assessor to place the adjusted assessed improvement values on the secured tax rolls for those years.

#### CONCLUSIONS OF LAW

1) The Assessor and Taxpayer 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.

2) This matter is properly before the State Board pursuant to NRS 361.769(3)(b).

3) The Assessor complied with the requirements of NRS 361.769(4) by noticing the Taxpayer of the assessment.

#### DECISION

The State Board, by unanimous vote, granted the Assessor's petition. The adjusted assessed improvement values for the subject property may replace the previous improvement values on the secured tax rolls as follows:

Fiscal Year	Previous Improvement Value	Adjusted Improvement Value
2014-15	\$78,766	\$175,376
2015-16	\$78,039	\$177,179
2016-17	\$77,517	\$177,589
2017-18	\$76,298	\$175,359

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

BY THE STATE BOARD OF EQUALIZATION THIS 1<sup>st</sup> DAY OF OCTOBER, 2018.

  
William D. Anderson, Secretary