



**STATE OF NEVADA
STATE BOARD OF EQUALIZATION**

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MELANIE YOUNG
Secretary

In the Matter of)	Case No. 19-157
)	
APN: 163-13-215-002)	
)	
Briana Johnson)	
Clark County Assessor,)	
PETITIONER)	
)	
v.)	
)	
Catherine Horden Trust, LLC,)	
RESPONDENT)	
)	
Direct Appeal to the State Board of)	
Equalization)	
)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of the Respondent, Catherine Horden Trust, LLC (Taxpayer).

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

Summary

The matter of the Assessor's petition for review of a change to the tax roll pursuant to NRS 361.769 for property escaping taxation came before the State Board of Equalization (State Board) for hearing in Henderson, Nevada, on July 29, 2019, after due notice to Taxpayer and Assessor. The subject property is commercial improved with a shopping center and restaurant in Clark County, Nevada.

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. Taxpayer and 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. Assessor testified that one commercial building and site improvements on the subject

4. Assessor testified that one commercial building and site improvements on the subject property was completed in 1999 but was not added to the property tax record.

5. Assessor sent a certified letter to Taxpayer noticing Taxpayer that the property escaped taxation for the improvements for the tax years 2015-16, 2016-17, 2017-18 and 2018-19 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.

6. Taxpayer submitted a letter to the State Board explaining that the owner purchased the property in 2000 and that the additional taxes would cause economic hardship.

CONCLUSIONS OF LAW

1. Taxpayer and Assessor are subject to the jurisdiction of the State Board.
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 Taxpayer of the assessment.

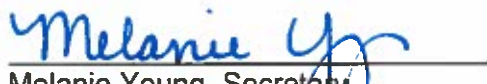
DECISION

The State Board, by unanimous vote, granted the Assessor's petition. The adjusted 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
2015-16	506,008	680,004
2016-17	545,735	720,707
2017-18	539,316	712,341
2018-19	527,466	695,187

The Clark County Comptroller is instructed to change the improvement values on the secured rolls of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 16th DAY OF September 2019.



Melanie Young, Secretary