



STATE OF NEVADA

STATE BOARD OF EQUALIZATION

STEVE SISOLAK  
Governor

1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7921  
Telephone (775) 684-2160  
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MELANIE YOUNG  
Secretary

In the Matter of	)	Case No. 20-148
	)	
Sunrise Mountainview Hospital,	)	
PETITIONER	)	
	)	
v.	)	
	)	
Clark County Assessor,	)	
RESPONDENT	)	
	)	
Appeal from the Decision of the Clark County)	)	
Board of Equalization	)	

NOTICE OF DECISION

**Appearances**

David Milner appeared on behalf of the Petitioner, Sunrise Mountainview Hospital, LLC (Taxpayer).

David Denman appeared on behalf of the Respondent, Clark County Assessor (Assessor).

**Summary**

The matter of the Taxpayer's petition for review of property valuation for the 2019-2020 unsecured roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing via Zoom meeting (in accordance with Governor's Declaration of Emergency Directive 006 (extended by Directive 026 and by Directive 029) on August 24, 2020, after due notice to the Taxpayer and the Assessor. The subject property is hospital personal property.

Taxpayer petitioned the Clark County Board of Equalization (County Board) for a review of the taxable valuation of its personal property for the 2019-2020 unsecured roll. The County Board heard the petition on February 26, 2020 and upheld the Assessor's personal property value. Taxpayer appealed the County Board decision to the State Board on March 10, 2020.

The State Board, having considered all evidence, documents and testimony pertaining to the taxable value for the subject property in accordance with the requirements of NRS 361.360, 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. 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, as may have been amended by the Governor's Declaration of Emergency Directive 006 (extended by Directive 026 and Directive 029).
4. Evidence from Case No. 20-138 was incorporated into this matter. Nothing further added.
5. The evidence did not include specific detail of the discrepancies between the Taxpayer's value and useful life and the Assessor's value and useful life.
6. 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. Taxpayer and Assessor are subject to the jurisdiction of the State Board.
2. Taxpayer has the burden of proof pursuant to NAC 361.739.
3. Taxpayer failed to meet its burden to support a change in the Assessor's personal property value.
4. 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

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board unanimously decided to uphold the County Board's decision to accept the Assessor's value of personal property. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 21<sup>st</sup> DAY OF October, 2020.

  
\_\_\_\_\_  
Melanie Young, Secretary



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Secretary

In the Matter of	)	Case No. 20-139
	)	
Sunrise Hospital & Medical Center,	)	
PETITIONER	)	
	)	
v.	)	
	)	
Clark County Assessor,	)	
RESPONDENT	)	
	)	
Appeal from the Decision of the Clark County)	)	
Board of Equalization	)	
	)	

NOTICE OF DECISION

***Appearances***

David Milner appeared on behalf of the Petitioner, Southern Hills Hospital Medical Center, LLC (Taxpayer).

David Denman appeared on behalf of the Respondent, Clark County Assessor (Assessor).

***Summary***

The matter of the Taxpayer's petition for review of property valuation for the 2019-2020 unsecured roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing via Zoom meeting (in accordance with Governor's Declaration of Emergency Directive 006 (extended by Directive 026 and by Directive 029) on August 24, 2020, after due notice to the Taxpayer and the Assessor. The subject property is hospital personal property.

Taxpayer petitioned the Clark County Board of Equalization (County Board) for a review of the taxable valuation of its personal property for the 2019-2020 unsecured roll. The County Board heard the petition on February 26, 2020 and upheld the Assessor's personal property value. Taxpayer appealed the County Board decision to the State Board on March 9, 2020.

The State Board, having considered all evidence, documents and testimony pertaining to the taxable value for the subject property in accordance with the requirements of NRS 361.360, 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. 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, as may have been amended by the Governor's Declaration of Emergency Directive 006 (extended by Directive 026 and Directive 029).
4. Evidence from Case No. 20-138 was incorporated into this matter. Nothing further added.
5. The evidence did not include specific detail of the discrepancies between the Taxpayer's value and useful life and the Assessor's value and useful life.
6. 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. Taxpayer and Assessor are subject to the jurisdiction of the State Board.
2. Taxpayer has the burden of proof pursuant to NAC 361.739.
3. Taxpayer failed to meet its burden to support a change in the Assessor's personal property value.
4. 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

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board unanimously decided to uphold the County Board's decision to accept the Assessor's value of personal property. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 21<sup>st</sup> DAY OF October, 2020.

  
Melanie Young, Secretary



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In the Matter of )  
 ) Case No. 20-138  
Southern Hills Hospital Medical Center, LLC, )  
PETITIONER )  
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v. )  
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Clark County Assessor, )  
RESPONDENT )  
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Appeal from the Decision of the Clark County )  
Board of Equalization )  
 )

NOTICE OF DECISION

**Appearances**

David Milner appeared on behalf of the Petitioner, Southern Hills Hospital Medical Center, LLC (Taxpayer).

David Denman and Doug Scott appeared on behalf of the Respondent, Clark County Assessor (Assessor).

**Summary**

The matter of the Taxpayer's petition for review of property valuation for the 2019-2020 unsecured roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing via Zoom meeting (in accordance with Governor's Declaration of Emergency Directive 006 (extended by Directive 026 and by Directive 029) on August 24, 2020, after due notice to the Taxpayer and the Assessor. The subject property is hospital personal property.

Taxpayer petitioned the Clark County Board of Equalization (County Board) for a review of the taxable valuation of its personal property for the 2019-2020 unsecured roll. The County Board heard the petition on February 26, 2020 and upheld the Assessor's recommendation for no change to the value of the personal property. Taxpayer appealed the County Board decision to the State Board on March 9, 2020.

The State Board, having considered all evidence, documents and testimony pertaining to the taxable value for the subject property in accordance with the requirements of NRS 361.360, 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. 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, as may have been amended by the Governor's Declaration of Emergency Directive 006 (extended by Directive 026 and Directive 029).
4. Taxpayer presented evidence from the record, including Marshall and Swift, and made arguments to support categorizing certain personal property as a real property asset and removed from the personal property assessment roll.
5. Assessor presented testimony that it consulted with Marshall and Swift regarding real and personal property.
6. Assessor uses the State's personal property manual to evaluate personal property.
7. The evidence did not include specific detail of the discrepancies between the Taxpayer's value and useful life and the Assessor's value and useful life.
8. 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. Taxpayer and Assessor are subject to the jurisdiction of the State Board.
2. Taxpayer has the burden of proof pursuant to NAC 361.739.
3. Taxpayer failed to meet its burden to support a change in the Assessor's personal property value.
4. 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

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board unanimously decided to uphold the County Board's decision to accept the Assessor's value of the personal property. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 21<sup>st</sup> DAY OF October, 2020.

  
Melanie Young, Secretary