



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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|  |   |                 |
|--|---|-----------------|
| In the Matter of                         | ) | Case No. 21-130 |
| Account # 105711                         | ) |                 |
| Host International Inc.,                 | ) |                 |
| PETITIONER                               | ) |                 |
| v.                                       | ) |                 |
| Clark County Assessor,                   | ) |                 |
| RESPONDENT                               | ) |                 |
| Appeal from Decision of the Clark County | ) |                 |
| Board of Equalization                    | ) |                 |

NOTICE OF DECISION

***Appearances***

Daniel Holt appeared via Zoom on behalf of the Petitioner, Host International, Inc. (Taxpayer).

Dan Moylan and 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 personal property on the 2020-2021 unsecured roll came before the State Board of Equalization (State Board) for hearing in Carson City and via Zoom on August 30, 2021. The Clark County Board of Equalization (County Board) heard Taxpayer's property tax appeal on February 22, 2021. The County Board upheld the Assessor's taxable value of \$5,541,822.

The State Board, having considered all evidence, documents and testimony pertaining to the taxable value for the subject property, 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.

4. Taxpayer has the burden of proof pursuant to NAC 361.741.

5. The subject property operates multiple food and beverage businesses located within the airport.

6. Taxpayer presented financials to demonstrate the impact of COVID-19 on the airline and restaurant industries.

7. Assessor presented evidence of the valuation on Taxpayer's business assets using the cost approach applying the appropriate depreciation.

8. NRS 361.045 requires all property to be taxed unless exempt and NRS 361.265 requires an owner file a statement of taxable personal property requested by the county.

9. NAC 361.116 defines "Obsolescence" as "an impairment to property resulting in the full cash value of the property being less than its taxable value as otherwise computed."

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

2. The State Board has the authority to determine the taxable values in the State.

3. Taxpayer failed to meet its burden to show the County Board's decision was in error.

4. The taxable value for the subject property does not exceed full cash value.

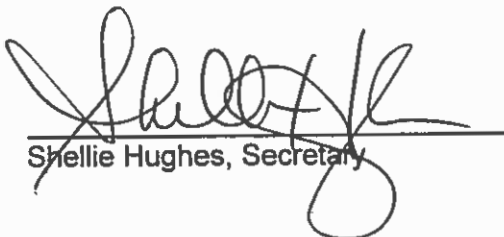
5. Obsolescence does not apply to the subject property.

6. 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 decided by a unanimous vote to uphold the County Board's decision for no change to the taxable value determined by the Assessor. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 26<sup>th</sup> DAY OF January, 2022.

  
Shellie Hughes, Secretary