



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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DEONNE CONTINE
Secretary

In the Matter of)
)
 Department of Taxation)
 PETITIONER) Roll Change Request
) Case No. 15-120
)
 TW Telecommunications)
 RESPONDENT)
)

NOTICE OF DECISION

Appearances

No one appeared on behalf of TW Telecommunications, (Taxpayer).

Jeff Mitchell appeared on behalf of the Department of Taxation (Department).

Summary

The matter of the Department's petition for review of centrally-assessed property valuations came before the State Board of Equalization (State Board) for hearing in Reno, Nevada, on March 23, 2015 after due notice to the Taxpayer and the Department.

At the hearing on March 23, 2015, the Department proposed a roll change request for review and approval by the State Board. *See Tr., 3-23-15, p. 100, ll. 21-25.*

FINDINGS OF FACT

- 1) The State Board of Equalization 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.
- 3) The Taxpayer and the Department were given adequate, proper and legal notice of the time and place of the hearing before the State Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law, at NRS 241.010 et seq. The Department provided evidence

to show the Taxpayer received notice of the hearing. See *Record, SBE page 12; Tr. 3-23-15, p. 100, ll. 6-11.*

- 4) The Department presented sufficient evidence to support a decrease in the taxable value, as a correction to the assessment roll. The Taxpayer notified the Department that it had been merged into Level 3 Communications, a telecommunications company locally-assessed pursuant to the requirements of NRS 361.320(8). Therefore, the Department requested the original value be removed from the central-assessment roll. The Department confirmed the county assessors had been advised that additional value must be added to the locally-assessed secured and/or unsecured rolls.
- 5) 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 has jurisdiction to determine this matter.
- 2) The Taxpayer and the Department are subject to the jurisdiction of the State Board of Equalization.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The valuation as adjusted by the State Board results in the proper taxable value on the central-assessment roll in accordance with NRS 361.320.
- 5) 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

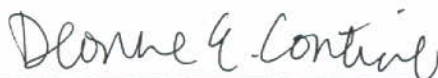
The Roll Change Request of the Department is granted based on the above Findings of Fact and Conclusions of Law. The Department is instructed to correct the central-assessment roll by adjusting the assessed valuation of the Subject Property as follows:

2015-2016 Secured Roll

TW Telecommunication	Taxable Value		Assessed Value	
	Established by Department	Revised By State Board	Established by Department	Revised by State Board
Unitary Property	\$15,600,000	\$0	\$5,441,000	\$0
TOTAL	\$15,600,000	\$0	\$5,441,000	\$0

The Department is instructed to certify the assessment consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 14th DAY OF MAY, 2015.



Deonne Contine, Secretary
DC/ter