



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JOE LOMBARDO
Governor

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SHELLIE HUGHES
Secretary

In the Matter of:

CENTRAL TELEPHONE OF NEVADA,

Petitioner

vs.

CLARK COUNTY ASSESSOR,

Respondent

Case No. 23-174

NOTICE OF DECISION

Appearances

Jared Rubinoff appeared on behalf of Central Telephone of Nevada (Taxpayer).

David Denman and Mary Ann Weidner appeared on behalf of the Clark County Assessor (Assessor).

Summary

The matter of Taxpayer's petition for review of the valuation of personal property on the 2022-2023 unsecured tax roll within Clark County, Nevada, came before the State Board of Equalization (Board) for hearing in Carson City, Nevada and via zoom on October 23, 2023, after due notice to Taxpayer and Assessor.

Both parties submitted new evidence and the Board accepted only the evidence which was on the File Transfer Protocol (FTP) site one week prior to the meeting. All other new evidence was rejected.

The Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the Board, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

1. The Board is an administrative body created pursuant to NRS 361.375.
2. Taxpayer and Assessor were given adequate, proper and legal notice of the time and place of the hearing before the Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
3. The Taxpayer has the burden of proof pursuant to NAC 361.745.
4. All parties admitted that determining the taxable value of personal property for a legacy network is difficult.
5. Assessor initially valued the property at \$199,154,509.00 but following a site visit this value was adjusted to \$196,675,004.00.
6. Taxpayer argued that the property is only worth \$184,374,882.00 based on additional obsolescence of copper wire, switches and other outdated equipment that lacks a viable external market.
7. The Assessor applied 90% and 33% obsolescence factors to the property.
8. Taxpayer utilized obsolescence values of 40% for the copper wire, 33% for the switches and computers and 15% for the fiber optic cable.
9. Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so designated.

CONCLUSIONS OF LAW

10. Taxpayer and the Assessor are subject to the jurisdiction of the Board.
11. The Board has the authority to determine the taxable value of personal property in the State of Nevada.
12. The Board determined that the Taxpayer's method of calculating obsolescence set forth above was better suited for the Property.
13. The Board found that the Taxable value of \$184,374,882.00 for the property that was proposed by the Taxpayer was fair and reasonable given the evidence submitted to the Board.
14. Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so designated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the Board granted Taxpayer's Petition. The taxable value of the property shall be reduced to \$184,374,882.00.

BY THE STATE BOARD OF EQUALIZATION THIS 15 DAY OF December, 2023.

A handwritten signature in blue ink, appearing to read "Shellie Hughes", is written over a solid black horizontal line.

Shellie Hughes, Secretary