



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JOE LOMBARDO
Governor

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SHELLIE HUGHES
Secretary

In the Matter of:

CLARK COUNTY ASSESSOR,

Petitioner,

vs.

2925 FREEMONT HOLDINGS, LLC,

Respondent.

Case No. 24-179

NOTICE OF DECISION

Appearances

Darrel Prawalsky appeared on behalf of Petitioner (hereafter referred to as "Assessor").

Nobody appeared on behalf of Respondent (hereafter referred to as "Taxpayer").

Summary

Assessor's Request for a Roll Change under NRS 361.769(3)(b) for Tax Years 2020-2021, 2021-2022, 2022-23 and 2023-24 regarding Taxpayer's Commercial Property came before the State Board of Equalization ("State Board") for hearing on July 24, 2024, after due notice to the Taxpayer and Assessor.

The State 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 State 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 as set forth in NRS 241.020.

3. A service repair garage was constructed in 2020 and that the structure had escaped taxation from the date of construction to the present.
4. The property escaped taxation through no fault of the Assessor.
5. The Assessor made good faith efforts to notify the Taxpayer of its intent to modify the taxes on the property.
6. The roll change for the 2020-21 tax year is dropped from the Petition upon request of the Assessor.
7. 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

8. Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
9. The Board has the authority to determine the taxable value of property in the State of Nevada.
10. NRS 361.769 allows property that is not located on the Secured Roll to be added to the rolls for a period of up to three (3) years.
11. NRS 361.769(3)(b) authorizes the Assessor to petition the State Board for approval to add property to the Secured Roll.
12. There is good cause to add Taxpayer's property to the secured roll for the 2021-22, 2022-23 and 2023-24 Tax Years.
13. 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 the Assessor's Petition to include the subject property on the Secured Rolls in the following amounts: (1) Tax Year 2021-22 - \$122,842.00; (2) Tax Year 2022-23 - \$129,542.00; and (3) Tax Year 2023-24 - \$144,501.00.

DATED this 24th day of September, 2024.

THE STATE BOARD OF EQUALIZATION

By: 
Shellie Hughes, Secretary