



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

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Shellie Hughes
Secretary

In the Matter of)	
)	
CENTURYLINK COMMUNICATIONS,)	Case No. 24-196
)	
Petitioner)	
)	
vs.)	
)	
CLARK COUNTY ASSESSOR,)	
)	
Respondent)	
_____)	

NOTICE OF DECISION

Appearances

Jared Rubinoff appeared on behalf of the Petitioner, Centurylink Communications (Taxpayer).

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

Summary

The matter of the Taxpayer’s direct appeal for review of the valuation of real property contained on the 2023-24 unsecured tax roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing on September 9, 2024.

FINDINGS OF FACT

1. The State Board is an administrative body created pursuant to NRS 361.375.
2. The parties hereto 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.
3. The Taxpayer has the burden of proof under NAC 361.735.
4. The Assessor established the taxable value of the property at \$31,073,397.
5. The Taxpayer argued that the taxable value of the property should be set at \$23,360,938 based on an obsolescence adjustment of 34.91% applied only against fiber-related assets,

including conduits, and switching equipment as well as market conditions and other financial data.

6. The State Board determined that the Taxpayer failed to provide the information needed to distinguish the value of the fiber network located in Nevada.
7. The Assessor presented ample evidence in support of their taxable value and the State Board found the evidence to be credible and reasonable.
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 designated.

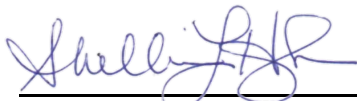
CONCLUSIONS OF LAW

1. Taxpayer and Assessor are subject to the jurisdiction of the State Board.
2. The State Board has the authority to determine the taxable value of property in the State of Nevada.
3. Based on the evidence presented, the State Board determined that the Taxpayer failed to meet their burden of proof showing that the value of the property should be reduced from the value set by the Assessor.
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 designated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board denied the Taxpayer's appeal and upholds the taxable value of \$31,073,397.

BY THE STATE BOARD OF EQUALIZATION THIS 31 DAY OF January, 2025.



Shellie Hughes, Secretary