



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

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Shellie Hughes
Secretary

In the Matter of)	
)	
SILVER STATE NORTH – ENBRIDGE)	Case No. 24-199
ENERGY, INC.,)	
)	
Petitioner)	
)	
vs.)	
)	
CLARK COUNTY ASSESSOR,)	
)	
Respondent)	
_____)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of the Petitioner, Silver State North – Enbridge Energy, Inc., (Taxpayer).

Mary Ann Weidner and Thomas Walusek appeared on behalf of the Respondent, Clark County Assessor (Assessor).

Summary

The matter of the Taxpayer’s petition for review of a possessory interest in 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 October 21, 2024, after due notice to the Taxpayer and Assessor.

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 asked that the current taxable value of \$12,983,460 remain in place.

5. The Taxpayer failed to submit any evidence in support of their appeal and as such failed to meet the requisite burden of proof.
6. The State Board found the Assessor's evidence to be reasonable and credible.
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

1. Taxpayer and the 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. The Taxpayer failed to provide support for their petition.
4. The Assessor's valuation regarding the property was reasonable, credible, and adequately supported.
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 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 petition.

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



Shellie Hughes, Secretary