



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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Shellie Hughes
Secretary

In the Matter of)	
)	
CLARK COUNTY ASSESSOR,)	Case No. 24-200
)	
Petitioner)	
)	
vs.)	
)	
BUNKER HILL PROPERTIES, LLC,)	
)	
Respondent)	
_____)	

NOTICE OF DECISION

Appearances

Jayme Jacobs and Mary Ann Weidner appeared on behalf of the Petitioner, Clark County Assessor (Assessor).

Nobody appeared on behalf of the Respondent, Bunker Hill Properties, LLC. (Taxpayer).

Summary

The matter of the Assessor’s direct appeal for a roll change request pursuant to NRS 361.769 regarding the addition of real property that had not been previously placed on the tax rolls 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 Assessor discovered in May of 2024, that the building and associated site improvements were constructed on the parcel, but the improvement value had not been placed on the tax rolls.
4. The Assessor sought to have the improvements added to the tax rolls for the 2021-

22, 2022-23 and 2023-24 secured tax rolls pursuant to NRS 361.769.

5. The change in value by year is:
 - a. 2021-22 tax year: The land value remains at \$28,000 and the improvements are going from \$4,303 to \$127,017 for a total taxable value of \$155,017.
 - b. 2022-23 tax year: The land value remains at \$31,000 and the improvements are going from \$4,478 to \$133,204 for a total taxable value of \$164,204.
 - c. 2023-24 tax year: The land value remains at \$32,000 and the improvements are going from \$4,878 to \$144,695 for a total taxable value of \$176,695.
6. The values presented were reasonable and based on valid comparable sales data provided by 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

1. The Assessor and the Taxpayer 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. NRS 361.769 authorizes a county assessor to seek to have property that has been escaping taxation added to the tax rolls.
4. Under NRS 361.769(3)(b), the State Board is the proper venue for the Assessor's request given the date the Assessor had discovered the improvements on the property was not included on the tax rolls.
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 granted the Assessor's appeal to add the improvements to the property on the tax rolls for the 2021-22, 2022-23 and 2023-24 tax years in the amounts set forth in Section 6 of the Findings of Fact above.

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



Shellie Hughes, Secretary