



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

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Shellie Hughes
Secretary

In the Matter of)	
)	Case No. 25-153
UNITED RENTALS NORTH AMERICA,)	
INC.,)	
)	
PETITIONER)	
)	
vs.)	
)	
CLARK COUNTY ASSESSOR,)	
)	
RESPONDENT)	
_____)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of United Rentals North America, Inc. ("Taxpayer").

David Denman and Vincent Kelly appeared on behalf of the Clark County Assessor's Office ("Assessor"). Jason Patchet appeared on behalf of the Clark County District Attorney's Office.

Summary

This is a direct appeal of the Taxpayer's Petition for Review of personal property valuation on the 2024-2025 Unsecured Tax Rolls came before the State Board of Equalization ("State Board") for hearing on September 29, 2025.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, 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) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.

- 3) The Taxpayer and the Assessor 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.
- 4) The subject property is personal property located in Clark County, Nevada.
- 5) The Assessor found the taxable value of the subject property should be reduced to \$127,084,024 based on a declaration provided by the Taxpayer.
- 6) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal.
- 2) Taxpayer and Assessor are subject to the jurisdiction of the State Board.
- 3) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) The State Board found the taxable value of the subject property should be reduced to \$127,084,024 based on the Assessor's reduction.
- 6) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board finds the taxable value of the subject property should be reduced to \$127,084,024.

BY THE STATE BOARD OF EQUALIZATION this 26 day of November, 2025.



Shellie Hughes, Secretary