ASSESSOR BRIEF

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STATE OF NEVADA
DEPARTMENT OF TAXATION

STATE
BOARD OF EQUALIZATION

Case # 26-114

Assessor Pre-Hearing Brief

SBOE CASE NUMBER: 26-114
TAXPAYER NAME: SAMUELS NEAL LEE REVOCABLE LIVING TRUST
PARCEL NUMBER: 179-04-803-008
ASSESSMENT YEAR: 2026–2027

INTRODUCTION

The subject property is a 1.99-acre Rural Neighborhood Preservation (RNP) vacant lot located south of Lake Mead Parkway and east of Racetrack Road in the southeast Henderson submarket. The parcel is zoned RS-1, allowing one single-family residence per acre. The nearest main sewer line is approximately 2,000 linear feet from the property, and the estimated cost to extend the line is $300 per linear foot. Because the distance exceeds 600 linear feet, the property qualifies for a septic system waiver.

The Assessor has placed a taxable value of $300,000 on the parcel, or $150,000 per acre. This is a value appeal. The County Board of Equalization (CBOE) upheld the Assessor's recommendation to maintain the taxable value based on the market data presented.

CLARK COUNTY VALUATION

The Assessor determined a taxable value of $300,000 based on comparable market sales. A land grid summarizing sales used to test our taxable value and a vicinity map can be found in the Assessor's case material. All comparable sales are located within one mile of the subject property and were sold without public sewer connections or septic systems, making them appropriate for comparison given the subject's current utility circumstances.

Comparable properties vary in proximity to sewer connections:

- Comparables 1 and 3 have a sewer connection at the corner of the property.
- Comparable 2 is 135 linear feet away from a connection.
- Comparable 4 is 2,400 linear feet away from a connection.
- Comparable 5 is 3,000 linear feet away from a connection and borders the subject.
- Comparable 6 is 475 linear feet away from a connection.

The subject property, at 2,000 linear feet from a connection, falls within the range of these utility conditions. The assessed value of $150,000 per acre is below the comparable sales range of $175,000 to $245,000 per acre.

The property is currently listed on the MLS for $499,990 and an offer of $400,000 was previously declined.

TAXPAYER ISSUES

The taxpayer raises several concerns regarding the valuation of the property. First, he asserts that the parcel cannot be subdivided. However, the City of Henderson Utilities confirmed on February 10, 2025, that the property may be subdivided into two parcels under its RS-1 zoning designation, with each parcel permitted to have its own septic system.

The taxpayer also contends that the $20,000 septic waiver requirement has discouraged potential buyers from submitting written offers. The County explains that the septic waiver fee was introduced in March 2025 under AB-220. Prior to this legislation, property owners were required to connect to a public sewer line in order to build, regardless of distance. Because the subject parcel is approximately 2,000 linear feet from the nearest main sewer line, it qualifies for the septic system waiver. Documentation of the waiver request appears in the case material. The property remains listed for $499,990.

The taxpayer further argues that the comparable sales used by the appraiser are inaccurate or improperly applied. The County responds that all comparables are within one mile of the subject property and share similar utility conditions. The comparable parcels range from 0.93 to 2.97 acres and are zoned RS-1 or RS-2. It is standard appraisal practice to use comparables that differ in size from the subject property when they are otherwise relevant and similar.

Finally, the taxpayer asserts that only two specific comparable sales should be used: a 2.5-acre parcel that sold for $200,000 in May 2024 and a 3.71-acre parcel that sold for $325,000 in November 2024. The County explains that the 2.5-acre parcel (179-04-404-007) was excluded due to rough topography, and the 3.71-acre parcel (179-04-804-001) was excluded because portions of the land are unusable due to power line easements.

Conclusion

The Assessor recommends maintaining the taxable value of $300,000. On February 11, 2026, the County Board of Equalization accepted this recommendation, concluding that the taxable value does not exceed full cash value. The Assessor concurs with the Board's decision and again recommends maintaining the current taxable value based on market data.