From: jay samuels
To: State Board Equalization
Subject: Tax appeal reply
Date: Wednesday, July 15, 2026 10:37:42 AM

July 15,2026

State of Nevada
Department of Taxation
3850 Arrowhead Drive, Second Floor
Carson City, Nevada 89706

Re: Neal L. Samuels
Samuels, Neal Lee Revocable Living Trust
72 Vallejo Verde Street
Henderson, Nevada 89012
Case # 26-114
Parcel # 179-04-803-008

To whom it may concern:

This letter is a reply to The County Assessor's statement of July 9, 2026, rebutting the Assessor's contention on their appraisal of my land.

On Monday, July 13, 2026 my brother, Jay, went to The City of Henderson and spoke to Patricia Howell, Director of Utility Services. He asked Ms. Howell what the fees were should someone decide to split a land parcel, such as mine. She stated, and I paraphrase, However the property was split, each individual parcel would be given a $20,000.00 septic tank waiver fee, on top of any other survey costs (which might be an additional $10,000.00 or more per parcel). Ms. Howell added that my land was estimated as being 3,000 feet away from the nearest sewer line (not 2,000 feet).

The Tax Assessor has ignored excessive fees now placed on my land, making it more difficult to sell, which prior to AB220 and SNWA's actions, did not exist and now create such a problem. The Tax Assessor doesn't address the absence of serious written offers by potential buyers due to SNWA's actions or ridiculously low written offers, such as the "Wally Land" offer I provided to this Board, which confirms a decrease in value to my property.

The County Assessor, throughout its presentation and written statements, has misled this Board and provided inaccurate statements and omitted or disregarded the facts I have presented. For example, the Assessor says I could split my land, but does not mention all the costs involved or that The City of Henderson stated to my brother and I that I would be considered a developer and would be susceptible to excessive fees. Also, Ms. Howell told my brother on July 13, 2026 that some landowners recently voiced complaints about excessive land fees. Why did the Assessor leave out that issue?

As to three points raised by the Assessor in her July 9, 2026 email, I make the following response:
1. Four of the six "comparable" properties noted by the tax appraiser are not comparable to my property. My property is 3,000 feet away from a sewer line hook-up, as stated by The City of Henderson, not 2,000 feet, as noted by the appraiser.
2. In the Clark County Valuation, the county mentions an offer on my land of $400,000.00, but they deliberately not mention when this offer was presented. The offer was two years before AB220 was implemented and three years before the septic tank waiver fees were imposed by SNWA. The appraiser takes this information out of context to reach an inaccurate conclusion.
3. The Clark County Assessor states that "...property owners (are) required to connect to a public sewer line in order to build..." This statement is inaccurate. My brother and I were told by The City of Henderson that septic tanks were permitted, because connecting to a sewer line was cost prohibitive and highly impractical. At no time were my brother and I informed that I had to connect to a sewer line. From the time I purchased my land in June of 2011 until the implementation of AB220 I was told I could still connect to septic tanks, because I was too far away from a sewer hook-up.

I am requesting that this Board give me a fair hearing on my appeal concerning the tax evaluation and that you not be misled or swayed by inaccurate information provided by the County Assessor's office.

Thank you again for considering my appeal.

Respectfully,

Neal L. Samuels