RECEIVED
MARCH 5, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

Nevada State Board of Equalization

Taxpayer Petition for Appeal from the Decision of the County Board of Equalization

If you have questions about this form or the appeal process, please call: (775) 684-2160.
Email completed form to: stateboard@tax.state.nv.us by 5:00 p.m. March 10, 2026.
Mail to: State Board of Equalization, 3850 Arrowhead Drive, Carson City, NV, 89706. POSTMARK by 5:00 p.m. March 10, 2026.

Please Print or Type:

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Samuels Neal Lee Revocable Living Trust

NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): 72 Vallejo Verde Street

TITLE:

MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX):

EMAIL ADDRESS: samuelsjay007@gmail.com

CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
Henderson	NV	89012	(702)289-9402		

Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

- ☐ Sole Proprietorship
- ☒ Trust
- ☐ Corporation
- ☐ Limited Liability Company (LLC)
- ☐ General or Limited Partnership
- ☐ Government or Governmental Agency
- ☐ Other, please describe: ______

The organization described above was formed under the laws of the State of ______.

The organization described above is a non-profit organization. ☐ Yes ☐ No

Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: ☑ Additional information may be necessary.

- ☐ Self
- ☒ Trustee of Trust
- ☐ Employee of Property Owner
- ☐ Co-owner, partner, managing member
- ☐ Officer of Company
- ☐ Employee or Officer of Management Company
- ☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
- ☐ Other, please describe: ______

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
	Milan/Ithaca	Henderson	Clark

2. Enter Applicable APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER
179-04-803-008	

3. Does this appeal involve multiple parcels? Yes ☐ No ☒ *List multiple parcels on a separate, letter-sized sheet.*

If yes, enter number of parcels: ______ Multiple parcel list is attached. ☐

4. Check Property Use Type: ☑

- ☒ Vacant Land
- ☐ Mobile Home (Not on foundation)
- ☐ Mining Property
- ☐ Residential Property
- ☐ Commercial Property
- ☐ Industrial Property
- ☐ Multi-Family Residential Property
- ☐ Agricultural Property
- ☐ Personal Property
- ☐ Possessory Interest in Real or Personal property

5. Check Year and Roll Type of Assessment being appealed: ☑

- ☒ 2026-2027 Secured Roll
- ☐ 2025-2026 Unsecured Roll
- ☐ 2025-2026 Supplemental Roll
- ☐ 2026-2027 Centrally-assessed Roll
- ☐ 2025-2025 Net Proceeds Roll

Other years being appealed: ______
Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

Part E. VALUE OF PROPERTY

	As established by County Board of Equalization		Property Owner: *What is the value you seek? Write N/A on each line for values which are not being appealed.*	
Property Type	**Taxable Value**	**Assessed Value**	**Taxable Value**	**Assessed value**
Land	300,000	105,000		
Buildings				
Personal Property				
Total				

For Clerk Use Only: **26-114**

LGS-F038
V2026.1

Part F. TYPE OF APPEAL

Check box which best describes the authority of the State Board to take jurisdiction to hear the appeal.

- ☐ NRS 361.360(1); NRS 361.400(2): The value of real or personal property is being appealed; the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property.
- ☐ NRS 361A.240(2)(b): The under-or-over valuation of open-space use property is being appealed
- ☐ NRS 361A.273(1): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after July 1 and before December 16 and the appeal was heard by the County Board..
- ☐ NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the applicable exemption:
- ☒ Other reason, please describe. NRS 361.357 The full cash value of my property is less than the computed taxable value of the property.

Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL.

Part H. COUNTY APPEAL INFORMATION

County in which appeal was heard:	County Case Number:	Date Heard by County:
Clark County	00214	2/11/2026

VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part I below is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part I.

▶ Neal L. Samuels
Petitioner Signature

Owner
Title

Neal L. Samuels
Print Name of Signatory

3/5/2026
Date

Part I. AUTHORIZATION OF AGENT

Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the State Board. List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT:				TITLE:	
AUTHORIZED AGENT COMPANY, IF APPLICABLE:				EMAIL ADDRESS:	
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

Authorized Agent must check each applicable statement and sign below.

- ☐ **I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.**
- ☐ **I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and the limitations contained in the Agent Authorization Form to be separately submitted.**

▶ ______________________
Authorized Agent Signature

____
Title

____
Print Name of Signatory

____
Date

Nevada State Board of Equalization

Agent Authorization Form

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Email completed form to: stateboard@tax.state.nv.us.
Mail to: State Board of Equalization, 3850 Arrowhead Dr., Carson City, NV, 89706

Please Print or Type:

Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Samuels Neal Lee Revocable Living Trust					
NAME OF PERSON GRANTING AUTHORITY TO AGENT(IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 72 Vallejo Verde Street				EMAIL ADDRESS samuelsjay007@gmail.com	
CITY Henderson	STATE NV	ZIP CODE 89012	DAYTIME PHONE (702)289-9402	ALTERNATE PHONE	FAX NUMBER

Part B. PROPERTY OWNER INFORMATION

Check organization type which best describes the Property Owner if not a natural person: ☑ Natural persons may skip Part B.

☐ Sole Proprietorship ☒ Trust ☐ Corporation
☐ Limited Liability Company (LLC) ☐ General or Limited Partnership ☐ Government or Governmental Agency
☐ Other, please describe: ______________________
The organization described above was formed under the laws of the State of ______________________.
The organization described above is a non-profit organization. ☐ Yes ☐ No

Part C. RELATIONSHIP OF PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER

Check box which best describes the relationship of Petitioner to Property Owner: ☑ Additional information may be necessary.

☐ Self ☒ Trustee of Trust ☐ Employee of Property Owner
☐ Co-owner, partner, managing member ☐ Officer of Company
☐ Employee or Officer of Management Company
☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
☐ Other, please describe: ______________________

Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION:

Enter Applicable Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
179-04-803-008		

☐ Multiple parcel list attached. (Use letter-size paper)

Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: ☑

☒ 2026-2027 Secured Roll ☐ 2025-2026 Unsecured Roll ☐ 2025-2026 Supplemental Roll
☐ 2026-2027 Centrally-assessed Roll ☐ 2025-2026 Net Proceeds Roll

Other years being appealed: ______________________
Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

For clerk use only

LGS-F032
V2026.1

Part F. AUTHORIZATION OF AGENT

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.

I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of this document.

List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT				TITLE		
Jay P. Samuels				Brother		
AUTHORIZED AGENT COMPANY, IF APPLICABLE				EMAIL ADDRESS		
				samuelsjay007@gmail.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)						
72 Vallejo Verde Street						
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER	
Henderson	NV	89012	(702)289-9402			

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.

Jay P. Samuels — Authorized Agent Signature

BROTHER — Title

4/19/2026 — Date

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT				TITLE		
Jay P. Samuels				Brother		
AUTHORIZED AGENT COMPANY, IF APPLICABLE				EMAIL ADDRESS		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)						
72 Vallejo Verde Street						
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER	
Henderson	NV	89012	(702)289-9402			

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Jay P. Samuels — Authorized Agent Signature

BROTHER — Title

4/19/2026 — Date

VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.

Neal L. Samuels — Property Owner / Petitioner Signature

Owner — Title

4/19/2026 — Date

Statement Describing Issues And Contentions In This Appeal

This letter was presented to The Board of Equalization, State of Nevada, on February 11, 2026 as my appeal to the Board. The Assessor's Office mislead the Board by providing them with faulty/inaccurate testimony upon which they made their ruling. The Assessor claimed that the SNWA regulations did not prevent the subdividing of my land parcel. The assertion was wrong. Enclosed you will find a copy of the "Septic System Waiver Report" which states, "Waivers cannot be used to subdivide parcels..." They based their appraisal on my land on a faulty premise. As my brother, Jay (who spoke for me at the hearing) explained to the Board, valid comps. Should have been used, lots which were two acres or more, consistent to my land parcel. Also, the appropriate time frame should have been utilized.

On February 26, 2026 my brother, Jay, and I attended a Nevada Health Department meeting in which Scott Black, Chairman of the Health Department, noted that further fees were being contemplated on septic tanks. One of the proposals was a fee of $750- every five years. Septic tank installation estimates are around $20,000-. So, the added expenses, which will be borne by a potential purchaser of my land, will be sizable. The added costs in all likelihood will drive purchasers away from making good written offers on my land. The combination of the SNWA septic tank waiver fee of $20,000-, plus the Health Department fees, and the normal installation cost on septic tanks of $20,000-, and the cost of the land itself, will diminish the land value.

Why doesn't the Clark County Assessor and the State Board of Equalization investigate and factor in the excessive fees by SNWA on septic tanks and the potential fees by the Nevada Health Department which are making it impossible for landowners to sell their land for a fair price? My land value is being diminished and no-one is addressing this matter. My taxes should be going down, based on the information I have provided.

All other information has already been provided to you or is enclosed in this packet of documents.

Respectfully,

Neal Samuels

Neal Samuels – Tax Assessment Appeal

Office of County Assessor
Case # 214
Parcel # 179-04-803-008

To Tax Assessor Members:

Please consider my appeal on your tax appraisal of $300,000.00 on my land parcel for the reasons I've previously noted by email and phone conversation (my brother had with Ms. Robaina) and additional relevant information on comparables ("comps."). The following should be considered:

1. Marlo Gregg (representative in the Utility-Planning Department at The City of Henderson) stated to my brother and I that I could not split up my 1.99 land parcel in two and sell it as two separate pieces because I would be viewed as a "developer." (Land in the area, like my parcel, is all one acre or larger.)
2. The SNWA imposed a $20,000.00 septic tank waiver fee for any prospective purchaser of the land, which has caused potential buyers to shy away from making any written offers on my land parcel.
3. Since submitting my appeal of this assessment, SNWA has eliminated the one year timeline restriction on my realtor selling my land for now. However, SNWA has left open the possibility of them reimposing a timeline restriction at some unknown future date. The re-introduction of another timeline restriction on selling my land creates a cloud over the sale and diminishes its value. SNWA's regulations have depressed the vacant land market and, because of it, no vacant land has sold within a half mile of my parcel, since March 11, 2025, when the SNWA regulations were introduced.
4. The comparables ('comps.") which the appraiser, Cindee Robaina, used to establish an appraisal price on my land, is inaccurate and has been wrongly applied. There are only two land parcels (not six, as Cindee Robaina told my brother over the phone) that are valid comps. These two lots are two acres or more. The other lots are less than two acres and can't be considered as equivalent comps.

If you consider the two relevant land parcels as comps., you can't reach the appraisal of $300,000.00 on my land as noted by Ms. Robaina. Consider the following information on the comps., based on the two acre lot size and the correct time in which the parcels were purchased: 1. 5/7/2024 – 2.5 acres – sold for $200,000.00 and 2. 11/22/2024 – 3.71 acres – sold for $325,000.00. Now note the average price based on these two comps.

$80,000.00 for comp. # 1) Average of these two comps. is
$87,601.00 for comp. # 2) $83,500.00 per acre.

For my 1.99 acre lot it is $167,000.00. However, based on valid comps., fees imposed on me by SNWA and potential fees from the Health Department, the appraisal is closer to my $126,000.00 appraisal.

I <u>don't</u> know the basis for Ms. Robaina's appraisal, unless she cherry-picked land parcels or decided to inflate her appraisal without valid comps. What ever her approach, she can't substantiate her appraisal of $300,000.00.

Please consider this information in making your decision. Thank you.

Respectfully,

Neal Samuels
72 Vallejo Verde Street
Henderson, NV 89012

Septic System Waiver Request

Septic systems pose water resource implications for Southern Nevada's restricted supplies and threatens groundwater quality. In 2023, a new law prohibited septic systems in new development that would be served by Colorado River water. The law also gave the SNWA's General Manager the authority to waive the rule.

The SNWA is accepting applications from property owners in Clark County who are seeking a waiver to the rule and wish to install a septic system.

To be eligible for the waiver, the parcel must meet one of the following conditions, to be verified by their applicable wastewater agency:

- Located a minimum of 600 feet away from the approved sewer point of connection.
- Located within 600 feet of the approved sewer point of connection, but such a connection would require the addition of a force main or lift station.
- Located within 600 feet of the approved point of connection, but engineering or other constraints make the cost and/or construction of the connection infeasible. *(The requirement for an onsite private sewer pump is not an eligible condition and will not be considered for a waiver).*

Waivers cannot be used to subdivide parcels and are only applicable for the Assessor's Parcel Number (APN) identified in the waiver application. Eligibility does not guarantee approval of the waiver. Several factors will be considered in reviewing each waiver request, including current groundwater quality conditions, as well as the density of waiver requests and/or existing septic systems in the parcel's vicinity.

Parcels receiving approved waivers will be subject to the following requirements:

- Payment of a one-time Resource Recovery Fee of $20,000 to SNWA.
- Beginning development of the property and taking all required actions to enable the property to receive a building permit within 12 months and a Certificate of Occupancy within 36 months of waiver approval.
- Waivers to install a septic are non-transferable if the property is sold before a Certificate of Occupancy is issued for the home. If a home is not constructed, the waiver is rescinded.
- Constructing a sewer cleanout and onsite sewer lateral at the time of development to facilitate future connection to the municipal wastewater system when required.
- Connecting to the applicable municipal wastewater system when a wastewater main is installed adjacent to or abutting the parcel's property line.

Transactions 2640 feet from Parcel 179-04-803-008

Click on the column header to sort data.

Parcel	Document Number	Date	Price	Distance	Type	Land Use
179-04-801-003	20250110:00023	1/10/2025	$110,000	1669	R	Vacant
179-04-804-001	20241122:00547	11/22/2024	$325,000	1034	R	Vacant
179-04-701-054	20241030:01642	10/30/2024	$175,000	1810	R	Vacant
179-04-404-007	20240507:00831	5/7/2024	$200,000	2406	R	Vacant
179-04-701-007	20240409:00338	4/9/2024	$350,000	2224	R	Vacant
179-04-805-007	20230907:00456	9/7/2023	$165,000	950	R	Vacant
179-04-801-004	20230905:00973	9/5/2023	$130,000	1563	R	Vacant
179-04-805-014	20230201:01369	2/1/2023	$170,000	1342	R	Vacant
179-04-701-055	20221007:01088	10/7/2022	$200,000	1672	R	Vacant
179-04-807-002	20220817:01037	8/17/2022	$195,000	487	R	Vacant
179-04-701-038	20220411:02383	4/11/2022	$177,000	1585	R	Vacant
179-04-806-004	20220216:02327	2/16/2022	$175,000	674	R	Vacant
179-04-701-003	20220214:00566	2/14/2022	$350,000	2226	R	Vacant
179-09-110-004	20210510:01585	5/10/2021	$155,000	2479	R	Vacant
179-04-409-013	20201229:02601	12/29/2020	$95,000	1605	R	Vacant
179-04-409-010	20201005:01706	10/5/2020	$80,000	1612	R	Vacant
179-04-701-032	20200110:02447	1/10/2020	$115,000	2238	R	Vacant
179-04-701-039	20170109:02069	1/9/2017	$53,000	1465	R	Vacant
179-04-801-019	20150317:03696	3/17/2015	$85,000	1550	R	Vacant
179-04-807-004	20140603:01806	6/3/2014	$110,000	382	R	Vacant
179-09-113-004	20250220:03700	2/20/2025	$1,009,000	2619	R	Residential
179-09-113-008	20250110:01472	1/10/2025	$1,010,039	2549	R	Residential
179-09-113-007	20250109:02718	1/9/2025	$989,570	2496	R	Residential
179-09-113-006	20250108:01504	1/8/2025	$997,965	2448	R	Residential
179-09-113-009	20250106:01088	1/6/2025	$995,000	2607	R	Residential
179-04-801-001	20250103:00099	1/3/2025	$888,000	1738	R	Residential
179-09-113-005	20241226:01037	12/26/2024	$1,015,077	2573	R	Residential

Nevada State Board of Equalization

Agent Authorization Form

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Please Print or Type:

Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Samuels Neal Lee Revocable Living Trust					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 72 Vallejo Verde Street				EMAIL ADDRESS: samuelsjay007@gmail.com	
CITY: Henderson	STATE: NV	ZIP CODE: 89012	DAYTIME PHONE: (702)289-9402	ALTERNATE PHONE	FAX NUMBER

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The organization described above is a non-profit organization. ☐ Yes ☐ No

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Check box which best describes the relationship of Petitioner to Property Owner: ☑ Additional information may be necessary.

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☐ Other, please describe: ______

Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION:

Enter Applicable Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
179-04-803-008		

☐ Multiple parcel list attached. (Use letter-size paper)

Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: ☑

☒ 2026-2027 Secured Roll ☐ 2025-2026 Unsecured Roll ☐ 2025-2026 Supplemental Roll
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MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)						
72 Vallejo Verde Street						
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER	
Henderson	NV	89012	(702)289-9402			

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.

▶ Jay P. Samuels — Authorized Agent Signature
BROTHER — Title
4/19/2026 — Date

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT				TITLE		
Jay P. Samuels				Brother		
AUTHORIZED AGENT COMPANY, IF APPLICABLE				EMAIL ADDRESS		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)						
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BROTHER — Title
4/19/2026 — Date

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▶ Neal L. Samuels — Property Owner / Petitioner Signature
Owner — Title
4/19/2026 — Date

STATE OF NEVADA

DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

April 8, 2026

Taxpayer/ Petitioner:
Samuels Neal Lee Revocable Living Trust
72 Vallejo Verde Street
Henderson NV 89012

CONFIRMATION OF APPEAL

Your appeal has been received by the State Board of Equalization (SBE). When referring to this appeal, please use the SBE case number assigned. The case number may be found at the bottom of this confirmation.

The SBE hearings are scheduled from March through October and are held in Carson City and Las Vegas. The parties will be notified, by certified mail, of the date and approximate time of the hearing. If more information about the appeal process is required, please contact SBE staff at the number listed below. At this time, the precise hearing date has not yet been set.

If someone is representing you in this matter, and you have NOT already submitted an original signed authorization, it must be received by this office before any materials, including hearing notices, are sent to your representative. NRS 361.362 requires that the agent be authorized in writing on a form to be provided. This form must be submitted to the SBE before the hearing and have original signatures of the property owner and the agent. An authorization form can be downloaded from our website at: https://tax.nv.gov/wp-content/uploads/2024/03/LGS-F032-Agent-Authorization-Form-SBE.pdf

If the appeal involves a matter that is currently in litigation before the courts of Nevada, it is the policy of the SBE to hold the appeal in abeyance pending the resolution of the court litigation unless the parties agree that the court litigation will not be relevant to the appeal before the SBE.

Kari Skalsky, Management Analyst III
Department of Taxation
(775) 684-2160
stateboard@tax.state.nv.us

STATE BOARD OF EQUALIZATION CASE NUMBER: 26-114

Respondent:
Clark County Assessor
Briana Johnson
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155

State Board of Equalization Records Request
Preference of Order

CLARK COUNTY BOARD OF EQUALIZATION

GENERAL INDEX

CBOE Case #:	**214**
SBOE Case #:	**26-114**
Parcel #:	**179-04-803-008**
CBOE Hearing Date:	**February 11, 2026**
Petitioner:	**SAMUELS NEAL LEE REVOCABLE LIVING TRUST** **SAMUELS NEAL LEE TRS**
Respondent:	**Clark County Assessor**

CERTIFICATION OF COPY

STATE OF NEVADA)
)§
COUNTY OF CLARK)

I, LYNN MARIE GOYA, the duly qualified and acting Clerk of Clark County, in the State of Nevada, and Ex-Officio Clerk of the Clark County Board of Equalization, do hereby certify that the foregoing is a true, full and correct copy of the original now on file and of record in this office:

CBOE Case #:	**214**
Hearing Date:	**February 11, 2026**
Parcel #:	**179-04-803-008**
Petitioner:	**SAMUELS NEAL LEE REVOCABLE LIVING TRUST** **SAMUELS NEAL LEE TRS**

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of Clark County at my office, Las Vegas, Nevada, May 18, 2026..

Lynn Marie Goya

Lynn Marie Goya, Clark County Clerk

APPEAL FORM # 214

Clark County Board of Equalization

PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply.

Please Print or Type:

Part A. PROPERTY OWNER/PETITIONER INFORMATION*(Agents Information to be completed in Part H)*

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL SAMUELS NEAL LEE REVOCABLE LIVING TRUST					
NAME OF PETITIONER (IF DIFFERENT FROM PROPERTY OWNER)				*TITLE*	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O BOX)				*EMAIL ADDRESS*	
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

☐ Sole Proprietorship ☑ Trust ☐ Corporation

☐ Limited Liability Company (LLC) ☐ General or Limited Partnership ☐ Goverment or Govermental Agency

☐ Other, please describe: ____

☐ The organization described above was formed under the laws of the State of NV

The organization described above is a non-profit organization ☐ Yes ☑ No

Part C. RELATIONSHIP OF PETITIONER IN PART C TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: ☐ *Additional information may be necessary. Please see Instructions.*

☐ Self ☑ Trustee of Trust ☐ Employee of Property Owner

☐ Co-owner, Partner, Management Member ☐ Officer of Company

☐ Employee or Officer of Management Company

☐ Employee, Officer, or Owner of Lessee of leashold, possessory interest, or benefical interest in real property.

☐ Other, please describe: ____

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS 72 VALLEJO VERDE ST	*STREET/ROAD*	*CITY (IF APPLICABLE)* HENDERSON	*COUNTY*
PURCHASE PRICE: 108,000		*PURCHASE DATE:* 6-01-2011	

2. Enter Applicable Assessor Parcel Number or Personal Property Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) 179-04-803-008	ACCOUNT NUMBER

3. Does this appeal involve multiple parcels? No ***List multiple parcels on a separate, letter-sized sheet.***

If yes, enter number of parcels:	**0**	Multiple parcel list is attached. **No**

Appeals must be single parcels unless multiple contiguous parcels act as a single unit.

4. Check Property Type:

☑ Vacant Land ☐ Mobile Home (Not on foundation) ☐ Mining Property

☐ Residential Property ☐ Commerical Property ☐ Industrial Property

☐ Multi-Family Residential Property ☐ Agricultural Property ☐ Personal Property

☐ Possessory Interest in Real or Personal property ☐ Exemption

5. Check Year and Roll Type of Assessment being appealed:

26-27 Secured Roll

Part E. VALUE OF PROPERTY

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.

Property Type	Assessor's Taxable Value	Owner's Opionion of Value
Land		126,000
Buildings		0
Personal Property		0
Possessory interest in real property		0
Exempt Value		0
Total		126,000

APPEAL FORM # 214

Part F. TYPE OF APPEAL

Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

- ☑ NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- ☐ NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- ☐ NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed; and have attached the proof showing the owner, the location, the description and the taxable value of the undervalued property.
- ☐ NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- ☐ NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and that deferred taxes are now due.
- ☐ NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED)

Recent new regulations of SNWA and the Clark County Health Department, concerning septic tanks, have resulted in many excessive and onerous restrictions which have diminished the value of my land making it extremely difficult to sell within an imposed and unfair time frame. Septic tank guidelines were put into place by SNWA in March of 2025, after a two year delay by SNWA, which made it impossible for me to sell my land at all during that time. The Assessor's office should have taken these imposed restrictions into account and lowered my assessed value at that time. Instead I have been forced to pay taxes at a higher assessed value, while I have been unable to sell my land. I appeal to you to rectify this matter in a timely fashion. Thank you.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part H below is completed, I further certify I have authorized the agent named therein to represent the Property Owner as stated and I have the authority to appoint the authorized agent named in Part H.

Mr Neal Samuels	Mr
Owner/Petitioner Signature	Title
Neal Samuels	12/18/2025 5:36:58 PM
Print Name of Owner/Petitioner	Date

Part H. AUTHORIZATION OF AGENT

Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the County Board. Read instructions for further information.

I hereby authorize the agent whose name and contact information appears below to file a petition to the Clark County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition.

I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Clark County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT:				*TITLE:*	
AUTHORIZED AGENT COMPANY, IF APPLICABLE:				*EMAIL ADDRESS:*	
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.

CERTIFICATION

Agent Signature required only if Petitioner did not sign certification and a separate Agent Authorization will be submitted.

I certify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the Clark County Board subject to the requirements of NRS 361.362 and NAC 361.TBD (7012) and the limitations contained in the Agent Authorization Form to be separately submitted

	Mr
Authorized Agent Signature	Title
Print Name of Signatory	Date

☐ I hereby withdraw appeal to the Board of Equalization

Signature of Owner or Authorized Agent/Attorney	Date

Date: 05/06/2026

CLARK COUNTY BOARD OF EQUALIZATION NOTICE OF HEARING

This is your notification that your Petition for Review to the Clark County Board of Equalization for review of the assessed value has been placed on the Agenda for the meeting of:

Date:	**Wednesday, February 11, 2026**
Time:	**08:00 am**
Location:	**Commission Chambers**
	Clark County Goverment Center
	500 S Grand Central Pkwy, 1st Floor
Case Number:	**00214**
Primary APN/ PPID:	**179-04-803-008**

We encourage you to arrive at the above hearing at the scheduled start time. Depending on the length of the agenda, your case may be heard anytime between the start time noted and the completion of the agenda.

YOUR HEARING DATE HAS BEEN SET, IT CANNOT BE CHANGED.

If you have signed a stipulation letter, you are not required to attend your scheduled hearing; however, stipulated values are subject to review and change by the Board of Equalization. Signed withdrawals are not subject to further action by the Board.

Assessor’s data related to your case will be provided to you at the hearing or you may contact the Assessor’s Office to check availability prior to the hearing. Please bring this notice in order to receive the documents.

Petitioners requiring a transcript of the hearing must provide and pay for a court reporter. A copy of such transcript must also be provided to the County Clerk and the Secretary of the State Board of Equalization.

The Assessor’s Office is located at 500 S. Grand Central Parkway, 2nd Floor.
If you have any questions, please call 702-455-4997.

200 Lewis Avenue
Box 551604
Las Vegas, NV 89155-1604
(702) 671-0500

Office of the County Clerk

Lynn Marie Goya
County Clerk
Commissioner of Civil Marriages

Carl Bates
Chief Deputy County Clerk

214/02-11-26
SAMUELS NEAL LEE REVOCABLE LIVING TRUST
SAMUELS NEAL LEE TRS
72 VALLEJO VERDE ST
HENDERSON NV 89012

February 23, 2026

Re: Petition No. 214

Assessment Year:	2026 - 2027
Parcel #:	179-04-803-008
Multiple Parcels:	No
Hearing Date:	February 11, 2026

This is to notify you that the Clark County Board of Equalization has made the following determination on the petition you have filed on the above-described property:

> **Accepted the Assessor's recommendation (for no change in the total taxable value of $300,000), based on the information provided and the testimony presented that it does not exceed full cash value.**

If you have any questions, please contact the Clark County Assessor's Office, 500 South Grand Central Parkway, Second Floor, Las Vegas, NV 89106 Phone: (702) 455-3882.

Sincerely,

Lynn Marie Goya

Lynn Marie Goya, Clark County Clerk

2/11 214p

Neal Samuels – Tax Assessment Appeal

Office of County Assessor
Case # 214
Parcel # 179-04-803-008

To Tax Assessor Members:

Please consider my appeal on your tax appraisal of $300,000.00 on my land parcel for the reasons I've previously noted by email and phone conversation (my brother had with Ms. Robaina) and additional relevant information on comparables ("comps."). The following should be considered:

1. Marlo Gregg (representative in the Utility-Planning Department at The City of Henderson) stated to my brother and I that I could not split up my 1.99 land parcel in two and sell it as two separate pieces because I would be viewed as a "developer." (Land in the area, like my parcel, is all one acre or larger.)
2. The SNWA imposed a $20,000.00 septic tank waiver fee for any prospective purchaser of the land, which has caused potential buyers to shy away from making any written offers on my land parcel.
3. Since submitting my appeal of this assessment, SNWA has eliminated the one year timeline restriction on my realtor selling my land for now. However, SNWA has left open the possibility of them reimposing a timeline restriction at some unknown future date. The re-introduction of another timeline restriction on selling my land creates a cloud over the sale and diminishes its value. SNWA's regulations have depressed the vacant land market and, because of it, no vacant land has sold within a half mile of my parcel, since March 11, 2025, when the SNWA regulations were introduced.
4. The comparables ('comps.") which the appraiser, Cindee Robaina, used to establish an appraisal price on my land, is inaccurate and has been wrongly applied. There are only two land parcels (not six, as Cindee Robaina told my brother over the phone) that are valid comps. These two lots are two acres or more. The other lots are less than two acres and can't be considered as equivalent comps.

If you consider the two relevant land parcels as comps., you can't reach the appraisal of $300,000.00 on my land as noted by Ms. Robaina. Consider the following information on the comps., based on the two acre lot size and the correct time in which the parcels were purchased: 1. 5/7/2024 – 2.5 acres – sold for $200,000.00 and 2. 11/22/2024 – 3.71 acres – sold for $325,000.00. Now note the average price based on these two comps.

$80,000.00 for comp. # 1) Average of these two comps. is
$87,601.00 for comp. # 2) $83,500.00 per acre.

For my 1.99 acre lot it is $167,000.00. However, based on valid comps., fees imposed on me by SNWA and potential fees from the Health Department, the appraisal is closer to my $126,000.00 appraisal.

I <u>don't</u> know the basis for Ms. Robaina's appraisal, unless she cherry-picked land parcels or decided to inflate her appraisal without valid comps. What ever her approach, she can't substantiate her appraisal of $300,000.00.

Please consider this information in making your decision. Thank you.

Respectfully,

Neal Samuels
72 Vallejo Verde Street
Henderson, NV 89012

Transactions 2640 feet from Parcel 179-04-803-008

Click on the column header to sort data.

Parcel	Document Number	Date	Price	Distance	Type	Land Use
179-04-801-003	20250110:00023	1/10/2025	$110,000	1669	R	Vacant
179-04-804-001	20241122:00547	11/22/2024	$325,000	1034	R	Vacant
179-04-701-054	20241030:01642	10/30/2024	$175,000	1810	R	Vacant
179-04-404-007	20240507:00831	5/7/2024	$200,000	2406	R	Vacant
179-04-701-007	20240409:00338	4/9/2024	$350,000	2224	R	Vacant
179-04-805-007	20230907:00456	9/7/2023	$165,000	950	R	Vacant
179-04-801-004	20230905:00973	9/5/2023	$130,000	1563	R	Vacant
179-04-805-014	20230201:01369	2/1/2023	$170,000	1342	R	Vacant
179-04-701-055	20221007:01088	10/7/2022	$200,000	1672	R	Vacant
179-04-807-002	20220817:01037	8/17/2022	$195,000	487	R	Vacant
179-04-701-038	20220411:02383	4/11/2022	$177,000	1585	R	Vacant
179-04-806-004	20220216:02327	2/16/2022	$175,000	674	R	Vacant
179-04-701-003	20220214:00566	2/14/2022	$350,000	2226	R	Vacant
179-09-110-004	20210510:01585	5/10/2021	$155,000	2479	R	Vacant
179-04-409-013	20201229:02601	12/29/2020	$95,000	1605	R	Vacant
179-04-409-010	20201005:01706	10/5/2020	$80,000	1612	R	Vacant
179-04-701-032	20200110:02447	1/10/2020	$115,000	2238	R	Vacant
179-04-701-039	20170109:02069	1/9/2017	$53,000	1465	R	Vacant
179-04-801-019	20150317:03696	3/17/2015	$85,000	1550	R	Vacant
179-04-807-004	20140603:01806	6/3/2014	$110,000	382	R	Vacant
179-09-113-004	20250220:03700	2/20/2025	$1,009,000	2619	R	Residential
179-09-113-008	20250110:01472	1/10/2025	$1,010,039	2549	R	Residential
179-09-113-007	20250109:02718	1/9/2025	$989,570	2496	R	Residential
179-09-113-006	20250108:01504	1/8/2025	$997,965	2448	R	Residential
179-09-113-009	20250106:01088	1/6/2025	$995,000	2607	R	Residential
179-04-801-001	20250103:00099	1/3/2025	$888,000	1738	R	Residential
179-09-113-005	20241226:01037	12/26/2024	$1,015,077	2573	R	Residential

CLARK COUNTY
BOARD OF EQUALIZATION

Case # 214

Assessor Information

Case Summary
00214

Owner:	SAMUELS NEAL LEE REVOCABLE LIVING TRUST	Parcel Number:	179-04-803-008
Mailing Address:	72 VALLEJO VERDE ST	Appeal #:	00214
		Fiscal Year #:	2026-2027 Secured
	HENDERSON NV 89012	BOE Date #:	02/11/2026 08:00 am Commission Chambers
		Appraiser:	Cindee Robaina
		Land Use Code:	12.000
		Neighborhood Code:	4223.01
Situs:	0 HENDERSON	Total Acres:	1.9900
Legal Description:	PT SE4 SE4 SEC 04 22 63		

Totals for all Parcels						
	2024-2025		2025-2026		2026-2027	
	Assessed	Taxable	Assessed	Taxable	Assessed	Taxable
Land Value	105,000	300,000	105,000	300,000	105,000	300,000
Improvement Value	0	0	0	0	0	0
Supplemental Value	0	0	0	0	0	0
Total	105,000	300,000	105,000	300,000	105,000	300,000

togetherforbetter

OFFICE OF THE
COUNTY ASSESSOR

BRIANA JOHNSON
Clark County Assessor
(702) 455-4997 ● Fax: (702) 455-0191
www.clarkcountynv.gov/assessor

Melissa Martinet, Deputy Director of Assessment Services
Mary Ann, Weidner Deputy Director of Assessment Services

Withdrawal of Appeal from the Board of Equalization

01/15/2026
SAMUELS NEAL LEE REVOCABLE LIVING TRUST
72 VALLEJO VERDE ST
HENDERSON, NV 89012

RE: Appeal No. 214
Parcel No(s). 179-04-803-008
Parcel Count. 1

Dear Taxpayer:

The Appraisal Division of the Clark County Assessor's Office has completed the review of the taxable value of the above property(ies) under appeal. After careful consideration of the facts involved, our conclusion is that the current assessment does not exceed full cash value and is fair and equitable. For these reasons, it is our opionion that no changes are justifiable at this time. Therefore, the taxable value will remain as follows:

Fiscal Year:	**2026-2027**
Land	$300,000
Improvements	$0
Supplemental	$0
Total Taxable Value	**$300,000**

By signing below, Petitioner agrees to the above determination. Please return this letter to our office before your scheduled hearing. You may mail to the address below, email to cynthia.robaina@clarkcountynv.gov or FAX to 702-380-9547.

Sincerely,

Cindee Robaina

Cindee Robaina

Appraisal Division
I HEREBY WITHDRAW MY APPEAL TO THE BOARD OF EQUALIZATION:

X____________________
Signature of owner or authorized agent

DATE____________________

CASE #	214	SUBJECT PARCEL INFORMATION	FISCAL YEAR	2026-2027

APN	179-04-803-008	Location	0 No Record	Zoning Designation	RS-1	Vacant	Yes
Size (acres)	1.99 Gross	1.99 Net	Size (sq ft) 86,684	# Buildable Lots	2	Offsites	No
General Description	The subject is a 1.99 acre vacant parcel located near Lake Mead Pkwy and Racetrack Road in the Southeast Las Vegas submarket. The site is zoned RS-1. Per City of Henderson, the subject is about 2,000 feet from a main sewer line at an estimated $300/LF. A waiver for a septic system can be obtained. The subject has been listed on MLS at $499,990 for 986 days.					Other	

COMPARABLE LAND SALES GRID

Sale No.	1	2	3	4	5	6		
Parcel #	179-04-402-003	179-04-307-001	179-09-703-009	179-04-701-054	179-04-803-016	179-09-801-002		
Buyer	LAS VEGAS CIVIL ENG	4 D FAMILY TRUST	TUTTLE MICHAEL SCOT	HOUSE TRUST	GODFREY VICTOR & JA	GALVAN RICHARD		
Seller	MUNFORD VERGENE & R	TRIMENA L L C	CONCORDIA SOCIUS BL	LEVEN PANDORA & SAN	MICHELSON MICHAEL O	BOWLER DOUGLAS J &		
Date of Sale	10/21/2024	5/5/2025	4/28/2025	10/30/2024	7/22/2025	1/11/2022		
Sale Price	$400,000	$650,000	$245,000	$175,000	$210,000	$190,000		
Cross Streets	Pueblo / Ithaca	Lake Mead / Warm Sprin	Warm Sprin / Racetrack	Racetrack / Essex Ave	Racetrack / Warm Sprin	Racetrack / Drake St		
# of Lots	2	3	1	1	1	1		
Unadjusted Lot Price	200,000	216,667	245,000	175,000	210,000	190,000		
Time/Market/Other Adj.*								
Adjusted Sale Price	**200,000**	**216,667**	**245,000**	**175,000**	**210,000**	**190,000**		
Location	Southeast	Southeast	Southeast	Southeast	Southeast	Southeast		
Zoning/Probable Use	RS-2-RN	RS-1-RN	RS-1-RN	RS-1	RS-1-RN	RS-1-RN		
Access	Typical	Typical	Typical	Typical	Typical	Typical		
Lot Size (acres)	2.11 Acres	2.97 Acres	1.11 Acres	1.01 Acres	0.93 Acre	1.25 Acres		
Shape/Topography	Regular/Undulati	Regular/Level	Regular/Level	Regular/Sloping	Regular/Graded	Regular/Undulati		
Offsites	No	No	No	No	No	No		
Other								
Overall Comparison to Subject	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR		

RECONCILIATION

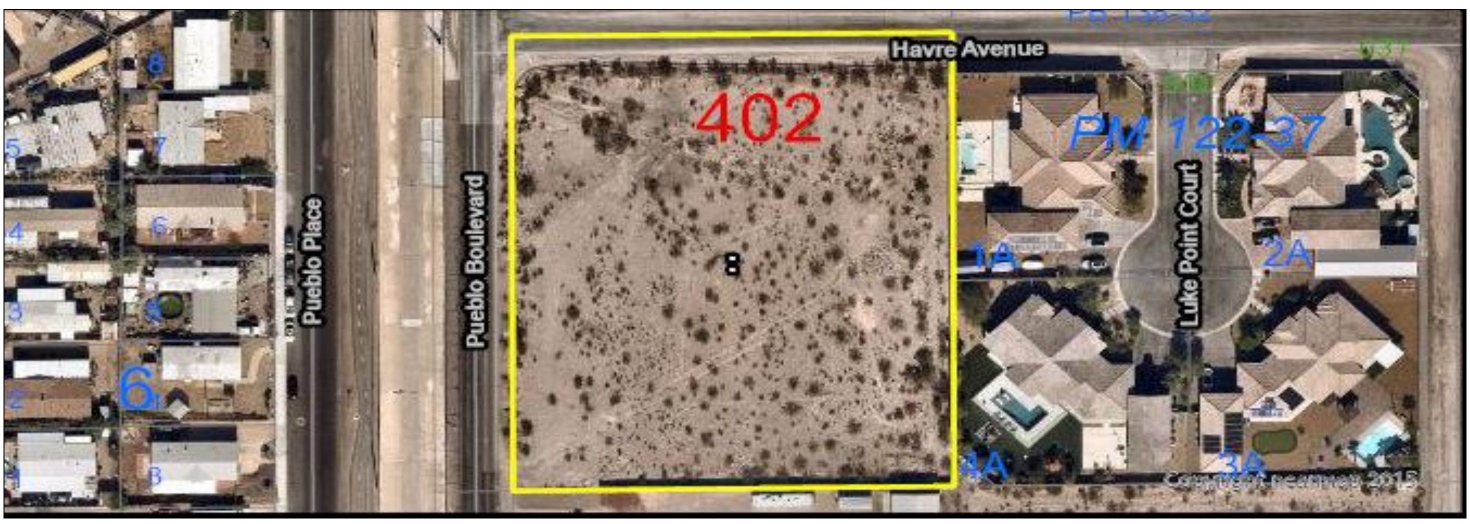
INDICATED VALUE RANGE OF COMPARABLES	175,000	TO	245,000		
CURRENT TAXABLE VALUE OF SUBJECT	150,000	PER LOT		TOTAL TXBL LAND VALUE	300,000
RECOMMEND	150,000	PER LOT		TOTAL TXBL LAND VALUE	NO CHANGE

RECONCILIATION COMMENTS

All comparable land sales are located within 1 mile of the subject property and transacted without public sewer connections or septic systems. The range of sales supports the taxable value and therefore we recommend no change to the taxable value .

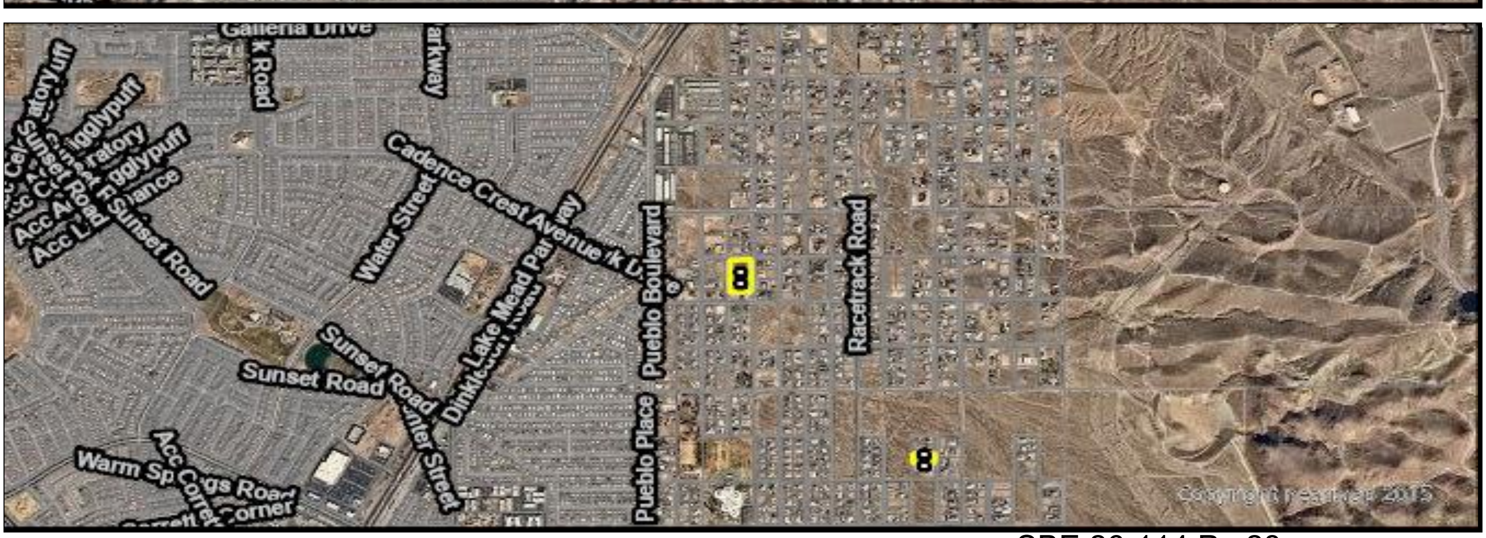
Comparable Sale: 1

Property Description:	ML #2596569			
Parcel Number:	**179-04-402-003**			
Parcel Count:	1			
Cross Streets	**Pueblo / Ithaca**			
Seller:	MUNFORD VERGENE & ROSALIE FAMILY TRUST			
Buyer:	LAS VEGAS CIVIL ENGINEERING CORP			
Deed Number:	20241021:00001627			
Sale Date:	10/21/2024			
Sale Price:	$400,000			
Gross Size SF/Acre:	91,912		2.11	
Net Size SF/Acre:	91,912		2.11	
Sale Price Per SF/Acre:	$4.35		$189,573	
	Zoning	ROI	Planned Use	Overlay
Zoning:	RS-2-RN			
Offsites:	Partial			
Verification Source:	MLS/COStar/Property Line			



Comparable Sale: 2

Property Description:	2.97 Low density residential acerage.			
Parcel Number:	**179-04-307-001**			
Parcel Count:	1			
Cross Streets	**Lake Mead / Warm Springs**			
Seller:	TRIMENA L L C			
Buyer:	4 D FAMILY TRUST			
Deed Number:	20250505:00000807			
Sale Date:	5/5/2025			
Sale Price:	$650,000			
Gross Size SF/Acre:	129,373		2.97	
Net Size SF/Acre:	129,373		2.97	
Sale Price Per SF/Acre:	$5.02		$218,855	
	Zoning	ROI	Planned Use	Overlay
Zoning:	RS-1-RN			
Offsites:	Partial			
Verification Source:	Public Records			



Comparable Sale: 3

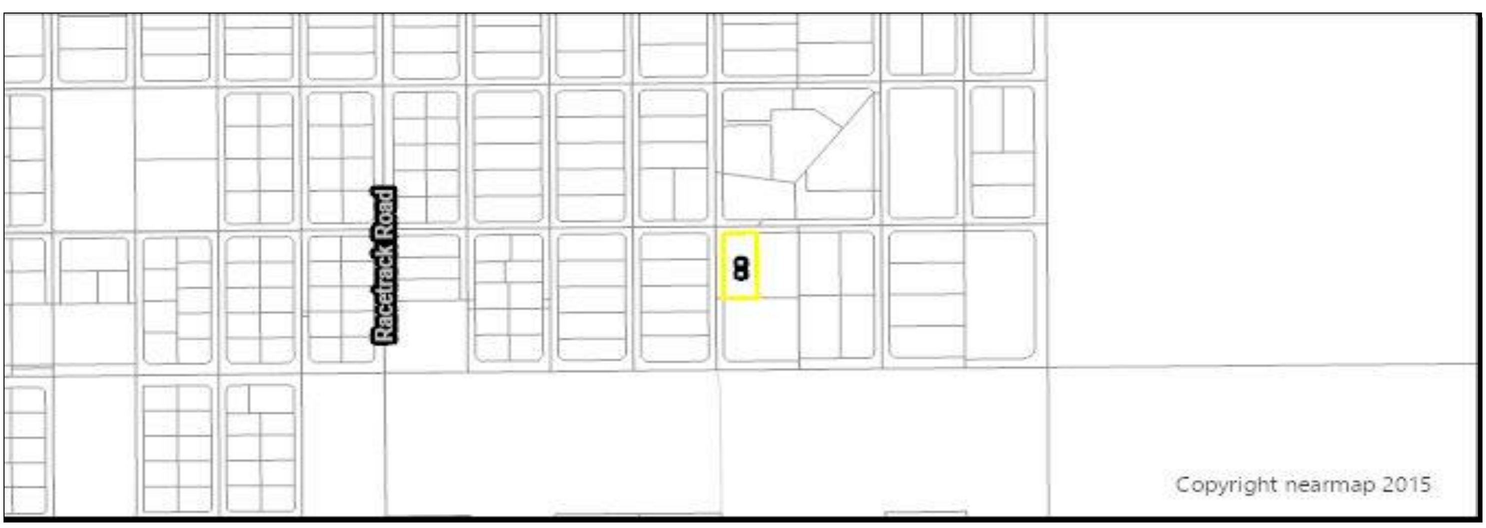
Property Description:	MLS#: 2641936			
Parcel Number:	**179-09-703-009**			
Parcel Count:	1			
Cross Streets	**Warm Springs Rd / Racetrack Rd**			
Seller:	CONCORDIA SOCIUS BLOCK REVOCABLE TRUST			
Buyer:	TUTTLE MICHAEL SCOTT			
Deed Number:	20250428:00001119			
Sale Date:	4/28/2025			
Sale Price:	$245,000			
Gross Size SF/Acre:	48,352		1.11	
Net Size SF/Acre:	48,352		1.11	
Sale Price Per SF/Acre:	$5.07		$220,721	
	Zoning	ROI	Planned Use	Overlay
Zoning:	RS-1-RN			
Offsites:	Unfinished			
Verification Source:	MLS/COStar/Property Line			

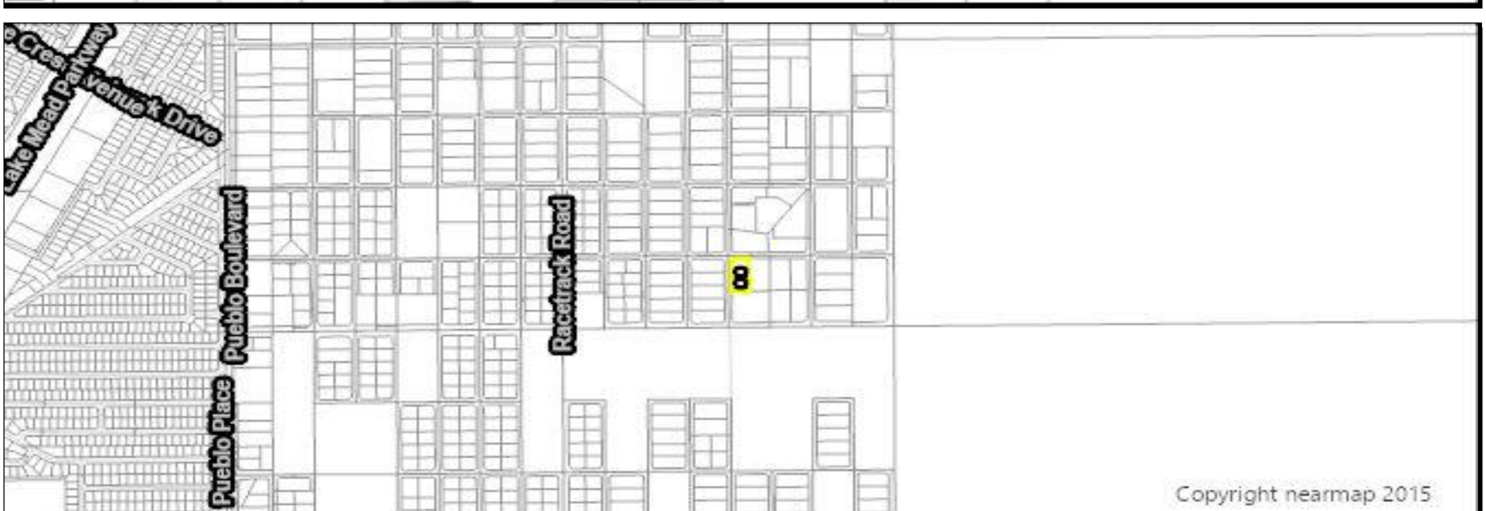
Comparable Sale: 4

Property Description:	MLS#: 2536506, had lease hold at time of sale			
Parcel Number:	**179-04-701-054**			
Parcel Count:	1			
Cross Streets	**Racetrack Rd / Essex Ave**			
Seller:	LEVEN PANDORA & SANDY			
Buyer:	HOUSE TRUST			
Deed Number:	20241030:00001642			
Sale Date:	10/30/2024			
Sale Price:	$175,000			
Gross Size SF/Acre:	43,996		1.01	
Net Size SF/Acre:	43,996		1.01	
Sale Price Per SF/Acre:	$3.98		$173,267	
	Zoning	ROI	Planned Use	Overlay
Zoning:	RS-1			
Offsites:	Unfinished			
Verification Source:	MLS/COStar/Property Line			

Comparable Sale: 5

Property Description:	.93 acre RNP lot.			
Parcel Number:	**179-04-803-016**			
Parcel Count:	1			
Cross Streets	**Racetrack / Warm Springs**			
Seller:	MICHELSON MICHAEL O			
Buyer:	GODFREY VICTOR & JAN			
Deed Number:	20250722:00002120			
Sale Date:	7/22/2025			
Sale Price:	$210,000			
Gross Size SF/Acre:	40,511		0.93	
Net Size SF/Acre:	40,511		0.93	
Sale Price Per SF/Acre:	$5.18		$225,806	
	Zoning	ROI	Planned Use	Overlay
Zoning:	RS-1-RN			
Offsites:	Finished			
Verification Source:	Letter			





Comparable Sale: 6

Property Description:				
Parcel Number:	**179-09-801-002**			
Parcel Count:	1			
Cross Streets	**Racetrack Rd / Drake St**			
Seller:	BOWLER DOUGLAS J & ANTHONY D			
Buyer:	GALVAN RICHARD			
Deed Number:	20220111:00002164			
Sale Date:	1/11/2022			
Sale Price:	$190,000			
Gross Size SF/Acre:	54,450		1.25	
Net Size SF/Acre:	54,450		1.25	
Sale Price Per SF/Acre:	$3.49		$152,000	
	Zoning	ROI	Planned Use	Overlay
Zoning:	RS-1-RN			
Offsites:	Unfinished			
Verification Source:	MLS/COStar/Property Line			

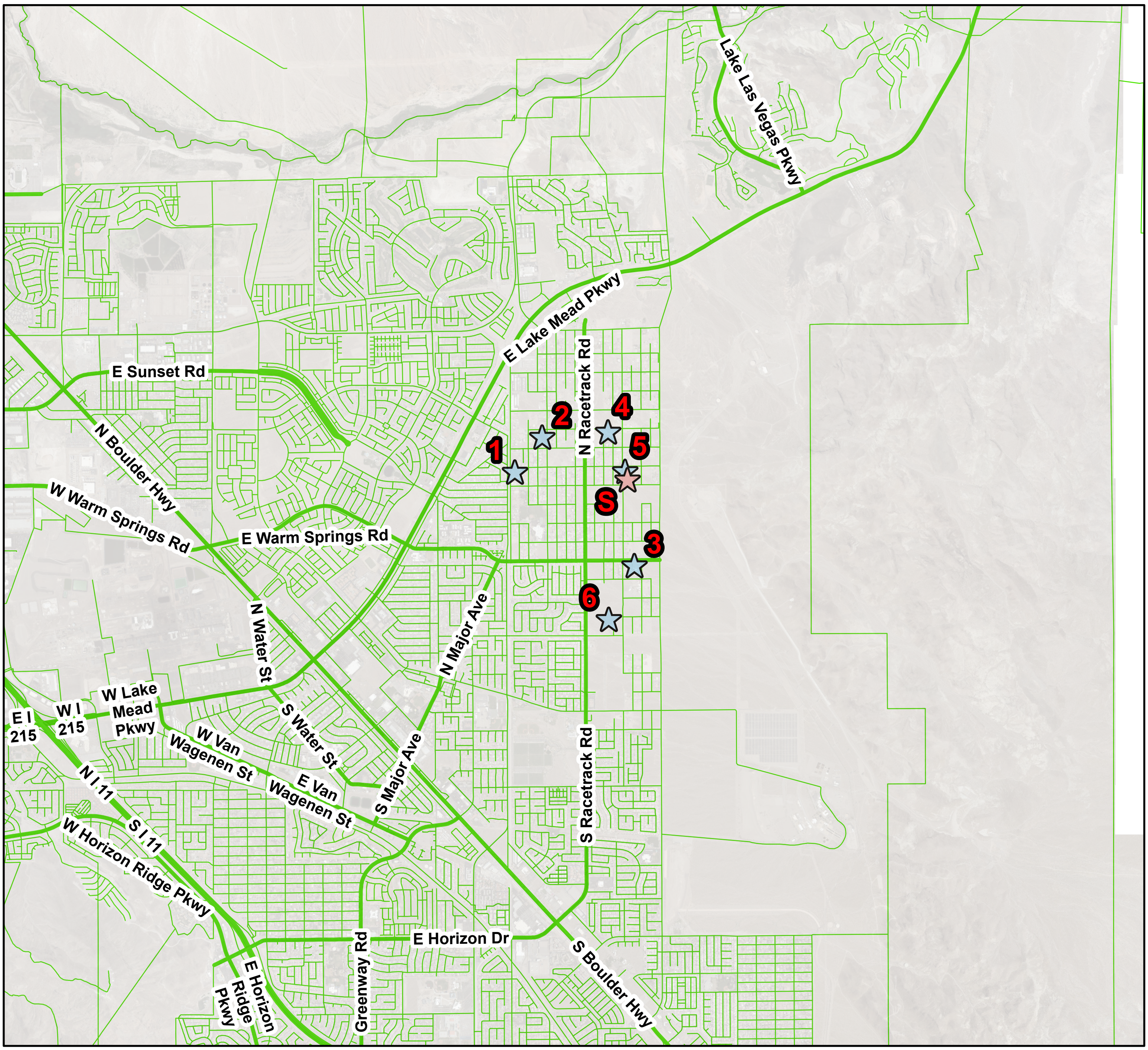
Clark County Assessor's Office

Case #: 00214
Edit after Validate
Edit after Validate
Subject(s):
S. 179-04-803-008

Comparable(s):
1. 179-04-402-003
2. 179-04-307-001
3. 179-09-703-009
4. 179-04-701-054
5. 179-04-803-016
6. 179-09-801-002

1:60,000
Date: 1/15/2026

Legend
Subject
Comparable



Vicinity Map

Clark County Assessor's Office

CASE# 00214

179-04-803-008

1:2,000
Date: 12/25/2025

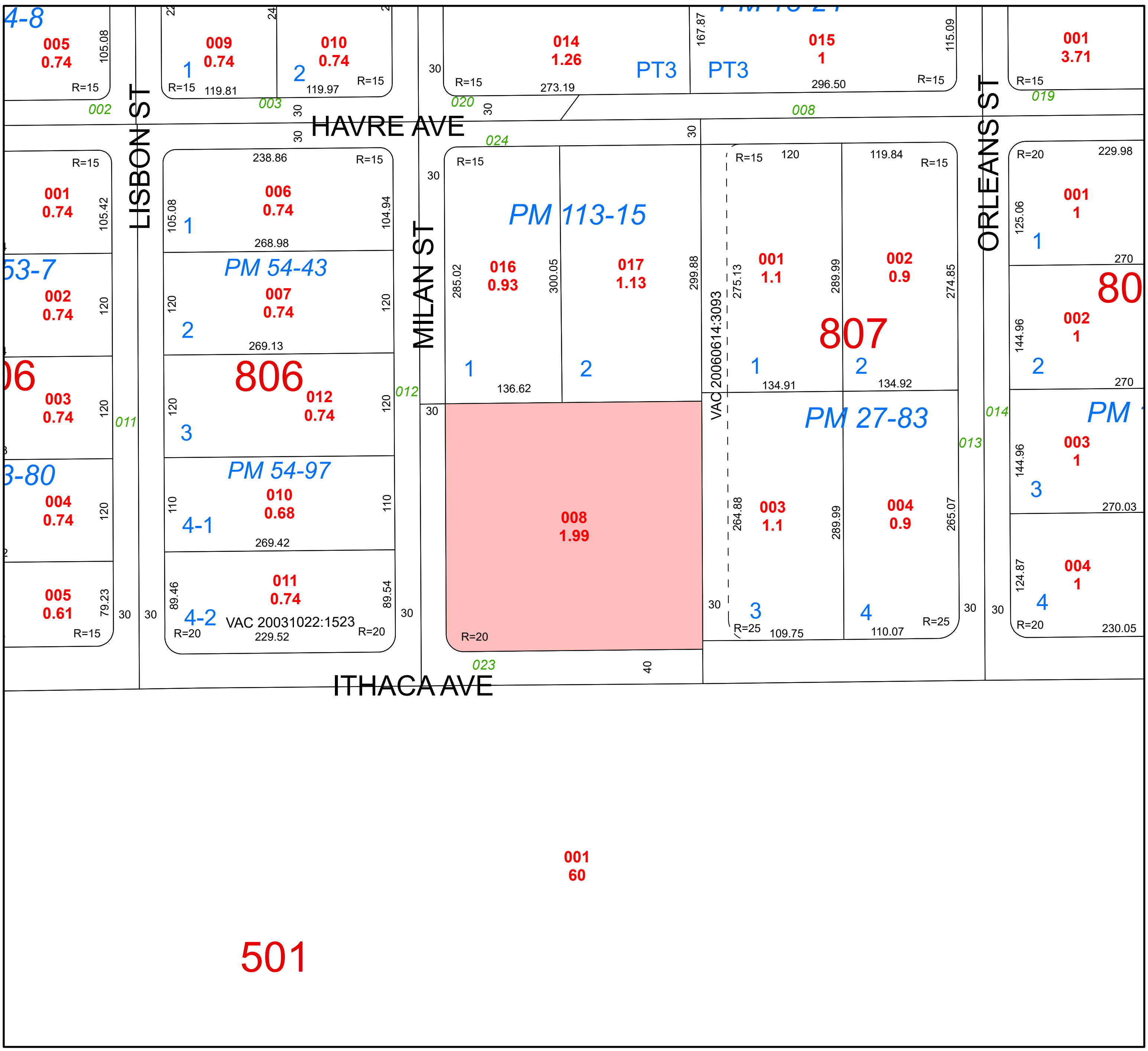
Aerial Map
Nearmap Orthophoto (Summer 2025)

Clark County Assessor's Office

CASE# 00214

179-04-803-008

1:2,000
Date: 12/25/2025



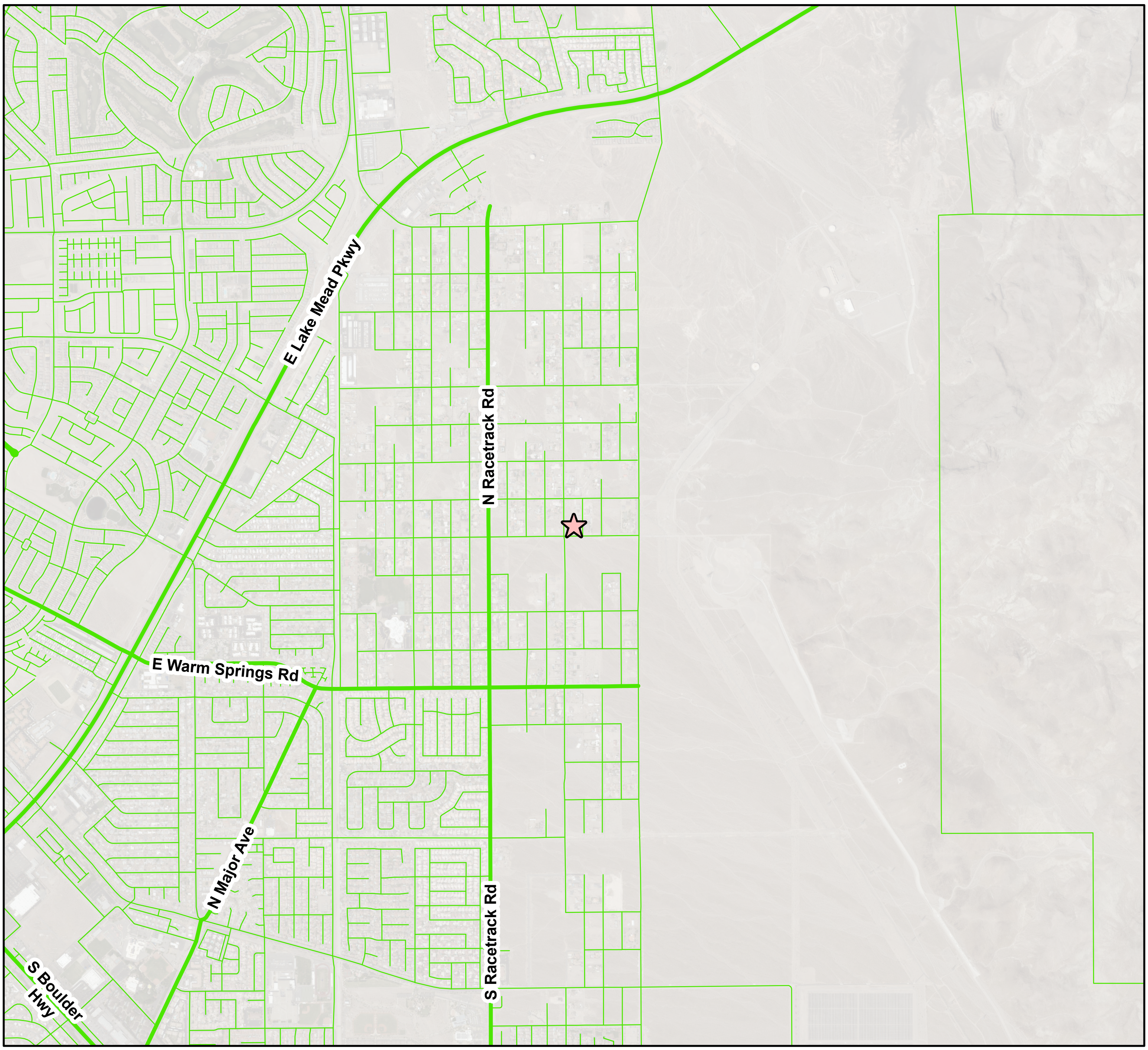
Subject Map

Clark County Assessor's Office

CASE# 00214

179-04-803-008

1:30,000
Date: 12/25/2025



Vicinity Map

360 Property View

Listing

LVR	Vacant/Subdivided Land	12/30/2025 12:55 PM

ML# **2489420** Offc **ELLI** PubID **001917** Status **A-ER** L/Price **$499,990**
Address **/Milan** StatusUpdate
Highlights **level,power,water** Subdiv# Subdiv
Legal **SW4 SW4 SE4 SE4 SEC4 T22 R63 MDB&M** Zip **89015**
Cross St **Ithaca** Township **22** Range **63** Sect **4** State **NV**
City/Town **Henderson** MetroMap Parcel# **179-04-803-008**
County **CLARK** Zon Auth **HND** Zoning **12TO, HORSES** MasterPlan **12TO2AC** #Parcels **1**
List Agent **Tim W Shaw/001917** List Broker **Douglas Elliman of Nevada LLC/ELLI**
License #: **BS.0002607**

GENERAL INFORMATION

Prev Parcel TtlAc **1.990** #GrsAc **1.99** $/Acre **$251,251**
Lot SqFt **86,684** Front **Other** #NetAc **1.9900**
Lot Desc **Corner, Dedicated Road, Horses Permitted, RV Lot**
Water **PUBLIC, 0TO200** Sewer **NONE**
Water Conservation
Elec **0TO200** Gas **NONE**
Road **PAVED** Nearest Gravel Nearest Paved **To Property Line**
Terrain **OTHER** Flood Zone **No** Map
Environment Survey **N** Soil Report Available **N**

Dir **Lake Mead Parkway, take any street up the hill to Milan**

Public Remarks **1.99 net acres NE corner Ithaca and Milan, both streets paved, RS-1 water in Milan Good for one custom home, buyer to determine thru due diligence ability to obtain a Septic Tank Permit for one home from the Health Department and City of Henderson as sewer is too far away, SEE SNWA SEPTIC WAIVER OF AB220 under documents (on SNWA agenda for March 27, 2025) Buyer responsible for said septic permit, Verifiable POF to accompany all offers**

ASSOCIATION / CIC INFORMATION

Assoc/CIC **N** Assoc Inc
Special AssesstYN Special Assess $ **0** Special Assess Frec
Assc CIC Assc Phn Other Fee
Assc CIC 3 Assc Phn 3 Other Fee 3 TotCICMon **$0**

VOW/FINANCIAL/LISTING OFFICE INFORMATION

Internet **Y** Public Address **Y** AVM **Y** Commentary **Y**
1Bal/Asm Rte Pmt Ty
2Bal/Asm Rte Pmt Ty
OwnrCarry
Down Pmt **$482,500** Cash to Assume Yrs Rem **0**
Earn Dep **$10,000** Ann Tax **$1,097** Short Sale **N** Foreclo **N** Repo/REO **N** Probate YN:
Finance Consid **CASH** FIRPTA? **N** NOD
TempOffMktStatus T Status Date

Ag/Ag Remarks **BAC offered only to Broker participants who are members of the MLS LVR where listing is entered**

AGENT/OFFICE INFORMATION

L/Agent **Tim W Shaw BS.0002607** L/APh **702-497-2273** REALTOR **Y** AgtOwnshpInt **N**
Office **Douglas Elliman of Nevada LLC** OffcPh **702-616-1910**
Off Add **1700 S. Pavilion Center Dr., Las Vegas 89135** BrokerName **Don C. Kuhl**
Off Mgr **Don C. Kuhl** License # **B.0059797** Agt Fax #
Email **acres4u@live.com** PhotExcl VTour **Y** OwnLic **N**
Owner **Neal Samuels** Sign on Property **Y** AuctTyp ListDt **04/18/2023**
GateCode Act DOM **986** AuctDt ExpDt
ContDesc OrigListPrice **$482,500** WD
Presented by: Office Name **Clark County Assessor** Agent Admin Asst

Photos


LVR 2025

LVR 2025

LVR 2025

LVR 2025

LVR 2025

LVR 2025

LVR 2025

Septic System Waiver Request

Septic systems pose water resource implications for Southern Nevada's restricted supplies and threatens groundwater quality. In 2023, a new law prohibited septic systems in new development that would be served by Colorado River water. The law also gave the SNWA's General Manager the authority to waive the rule.

The SNWA is accepting applications from property owners in Clark County who are seeking a waiver to the rule and wish to install a septic system.

To be eligible for the waiver, the property owner must have taken ownership of the parcel prior to April 1, 2026 and the parcel must meet one of the following conditions, to be verified by their applicable wastewater agency:

- Located a minimum of 600 feet away from the approved sewer point of connection.
- Located within 600 feet of the approved sewer point of connection, but such a connection would require the addition of a force main or lift station.
- Located within 600 feet of the approved point of connection, but engineering or other constraints make the cost and/or construction of the connection infeasible. *(The requirement for an onsite private sewer pump is not an eligible condition and will not be considered for a waiver).*

Waivers cannot be used to subdivide parcels and are only applicable for the Assessor's Parcel Number (APN) identified in the waiver application. Eligibility does not guarantee approval of the waiver. Several factors will be considered in reviewing each waiver request, including current groundwater quality conditions, as well as the density of waiver requests and/or existing septic systems in the parcel's vicinity.

Parcels receiving approved waivers will be subject to the following requirements:

- Payment of a one-time Resource Recovery Fee of $20,000 to SNWA.
- Beginning development of the property and taking all required actions to enable the property to receive a building permit within 12 months and a Certificate of Occupancy within 36 months of waiver approval.
- Waivers to install a septic are non-transferable if the property is sold before a Certificate of Occupancy is issued for the home. If a home is not constructed, the waiver is rescinded.
- Constructing a sewer cleanout and onsite sewer lateral at the time of development to facilitate future connection to the municipal wastewater system when required.
- Connecting to the applicable municipal wastewater system when a wastewater main is installed adjacent to or abutting the parcel's property line.

Use the link below to request an SNWA Septic System Waiver Application Package, including complete details and submission instructions.

Request a Waiver Application

A Not-For-Profit Water Agency

TAXABLE VALUE/FULL CASH VALUE - GOVERNING LAW

NRS 361.227 Determination of taxable value.

1. Any person determining the taxable value of real property shall appraise:

(a) The full cash value of:

(1) Vacant land by considering the uses to which it may lawfully be put, any legal or physical restrictions upon those uses, the character of the terrain, and the uses of other land in the vicinity.

(2) Improved land consistently with the use to which the improvements are being put.

(b) Any improvements made on the land by subtracting from the cost of replacement of the improvements all applicable depreciation and obsolescence. Depreciation of an improvement made on real property must be calculated at 1.5 percent of the cost of replacement for each year of adjusted actual age of the improvement, up to a maximum of 50 years.

2. The unit of appraisal must be a single parcel unless:

(a) The location of the improvements causes two or more parcels to function as a single parcel;

(b) The parcel is one of a group of contiguous parcels which qualifies for valuation as a subdivision pursuant to the regulations of the Nevada Tax Commission; or

(c) In the professional judgment of the person determining the taxable value, the parcel is one of a group of parcels which should be valued as a collective unit.

3. …

4. …

5. The computed taxable value of any property must not exceed its full cash value. Each person determining the taxable value of property shall reduce it if necessary to comply with this requirement. A person determining whether taxable value exceeds that full cash value or whether obsolescence is a factor in valuation may consider:

(a) Comparative sales, based on prices actually paid in market transactions.

(b) A summation of the estimated full cash value of the land and contributory value of the improvements.

(c) Capitalization of the fair economic income expectancy or fair economic rent, or an analysis of the discounted cash flow.

****

NAC 361.1177 (c) adopts by reference *Property Appraisal and Assessment Administration* as published by the International Association of Assessing Officers (IAAO).

Definition of Economic Rent from the *Glossary for Property Appraisal and Assessment* by IAAO:

> *Rent, Economic – (1) In appraisal, the annual rent that is justified for the property on the basis of a careful study of comparable properties in the area; market rent.*

****

NRS 361.345 Power of county board of equalization to change valuation of property; review of changes in valuation and estimation of certain property by county assessor; notice of addition to assessed valuation.

1. Except as otherwise provided in subsection 2, the county board of equalization may:

(a) Determine the valuation of any real or personal property placed on:

(1) The secured tax roll which was assessed by the county assessor; or

(2) The unsecured tax roll which was assessed by the county assessor on or after May 1 and on or before December 15; and

(b) Change and correct any valuation found to be incorrect either by adding thereto or by deducting therefrom such sum as is necessary to make it conform to the taxable value of the property assessed, whether that valuation was fixed by the owner or the county assessor. The county board of equalization may not reduce the assessment of the county assessor unless it is established by a preponderance of the evidence that the valuation established by the county assessor exceeds the full cash value of the property or is inequitable. A change so made is effective only for the fiscal year for which the assessment was made. The county assessor shall each year review all such changes made for the previous fiscal year and maintain or remove each change as circumstances warrant.

CLARK COUNTY
BOARD OF EQUALIZATION

Case # 214

Miscellaneous Information

OFFICE OF THE
COUNTY ASSESSOR

togetherforbetter

BRIANA JOHNSON
Clark County Assessor
(702) 455-3882 ● Fax: (702) 455-0018
www.clarkcountynv.gov/assessor

Melissa Martinet, Deputy Director of Assessment Services
Mary Ann Weidner, Deputy Director of Assessment Services

12/24/2025

Case Number: **214**
Parcel/PPID Number: **179-04-803-008**

SAMUELS NEAL LEE REVOCABLE LIVING TRUST
72 VALLEJO VERDE ST
HENDERSON NV 89012

Dear Sir or Madam:

We have received your **Petition for Review to the Clark County Board of Equalization**. If you have additional information relevant to your case that you would like to submit for review, please provide it to our office as soon as possible. In order for your information to be included in the printed copy of your case, **it must be submitted at least seven days prior to your scheduled hearing date**. If you have to present additional information on the day of your hearing, **you must provide ten copies to the board**.

You will be notified of your hearing date by email.
1) **Email**. All correspondence will be sent to the email provided on the appeal form unless otherwise specified. To change your noticing email:

- Email your request to **boe@ClarkCountyNV.gov**
- Enter your Case # first and then “BOE Hearing Notification” in the subject line.
- In the body of the email, provide your case number, address, phone number and parcel number.

2) **Certified letter**. If no email is provided, you will receive notification by certified letter.

Your hearing will be scheduled between now and the end of February. You should attend the hearing and be prepared to discuss the taxable value of your property before the Board. For additional information regarding the appeal process and electronic hearing notification, please refer to the appeal instructions provided with your appeal form.

Our appraisal staff will prepare and submit to the Board a case with information which describes our position regarding your property valuation. This case information will be provided to you at the hearing, or you may contact our office to check availability prior to the hearing. Please contact our office if you have any questions in this regard.

PETITION 214: SAMUELS NEAL LEE REVOCABLE LIVING TRUST/SAMUELS NEAL LEE TRS

Parcel Number(s): 179-04-803-008
Petitioner Duly Sworn: Jay Samuels
Document(s) Submitted: *See Attached*

DISCUSSION:

TERRY FARR
Okay. Let's get started. Case 214, Neal Lee Samuels. Please state your name and address for the record.

JAY SAMUELS
My name is Jay Samuels. I'm speaking on behalf of my brother, Neal Samuels, who is right here. Okay. My brother has a piece of property.

TERRY FARR
Address for the record, sir?

JAY SAMUELS
Oh, I'm sorry. Our address is 72 Vallejo Verde Street, Henderson, Nevada. That's where we live. The property is a parcel number 179—

TERRY FARR
That's all right. We've got that. The Assessor will introduce the case and then we'll get to what you want to share with us.

CINDEE ROBAINA
Good morning. Cindee Robaina, for the Clark County Assessor's Office. The subject is a 1.99-acre vacant lot located south of Lake Mead Parkway. It's north of Warm Springs and east of Racetrack Road in the southeast submarket. The parcel is zoned RS1. It's in a custom home lot subdivision. We recommend no reduction to the taxable value of $300,000.

TERRY FARR
Great. Mr. Samuels?

JAY SAMUELS
Okay. I'll just read off what my brother has written. Please consider that my appeal to your tax appraisal of $300,000 on my land parcel. I previously noted by email and phone conversation to Ms. Robaina, an additional relevant information on comparable comps. The following should be considered. Marlo Gregg, representative of Utility Planning in City of Henderson, stated to my brother and I that we could not split the parcel of 1.99 [acres] because we would be considered developers. The SNWA (Southern Nevada Water Authority) imposed a $20,000 septic tank waiver fee for any prospective purchases of the land, which has caused potential buyers to shy away from making any written offers on the land parcel. Since submitting my appeal, there was a slight change. The SNWA has eliminated the one-year time restriction of selling the property. However, SNWA has left open the possibility of them in re-imposing a timeline restriction at some unknown future date.

The reintroduction of any other timeline restrictions or selling has created a cloud over the sale and diminished the value. SNWA's regulations have depressed the vacant land, and because of this, no vacant land has sold within a half mile of my parcel since March 11, 2025, when SNWA regulations were introduced. The comparables which were the appraiser, Ms. Cindee Robaina, used established appraisal price, which is inaccurate and wrongly applied. There are only two land parcels, not six, as Ms. Robaina stated, that are valid comps. These two lots are 2 acres or more. The other lots are less than 2 acres and cannot be considered the equivalents. If you consider the two relevant land parcels as comps, you can't reach the appraiser of $300,000. Each one of those other parcels, one was a price of $80,000 per acre and the other one was $87,000 per acre. The first one was sold on May 7, 2024, the other one on November 22, 2024.

That would make my property of 1.99 a value of $167,000. However, based on valid comps and the fees imposed by SNWA, the appraiser should come closer to the $126,000 that I listed in my appeal. Only other thing I would like to mention is I'm going to present this information to you when you consider this, and that on the back, I have listed all the parcels that have sold, which is none in the last year since they've imposed it, which are half a mile. Which is all that is listed on the website that the public can get. So, I want to just turn those in. Hand this in to you, so you can have a record of it.

TERRY FARR
How many copies did you make?

JAY SAMUELS
I made 10.

TERRY FARR
Okay.

JAY SAMUELS
If that's not enough, I have another extra one.

TERRY FARR
Does that complete the presentation of your case, sir?

JAY SAMUELS
Yes. If there's any questions before.

TERRY FARR
We'll get to that after the rebuttal.

JAY SAMUELS
Okay. Okay.

TERRY FARR
Ms. Robaina?

JAY SAMUELS
Do you want me to wait here or just sit back?

TERRY FARR
Right there.

JAY SAMUELS
Okay.

CINDEE ROBAINA
Okay. The land grid for Case 214 is on page 331. So, I've talked to the City of Henderson and according to them, the parcel is approximately 2,000 linear feet from the nearest main sewer line, with an estimated extension cost of $300 per linear foot. Since the distance is over 600 feet from a connection, the property qualifies for a septic system waiver. So, all comparables, the land sales are located within 1 mile of the subject property and transacted without public sewer connections or septic tank systems, making them appropriate for comparison given the subject's current utility situation. If you'll look at the vicinity map on page 338, comparables 1 and 3 have a sewer connection point on the corner of the property. Comparable 2 is 130 feet away from a connection. Comparable 4 is 2,400 feet away from a connection. Comparable 5 is 3,000 feet away from a connection, and it borders the subject, and comparable 6 is 475 feet away from a connection.

The subject's taxable value is below the range of comparable sales indicated, and the property is currently listed on MLS (Multiple Listing Service) for $499,990. It was brought up in a conversation that there was an offer of $400,000, and it was turned down. So based on this analysis, the Assessor's Office recommends no reduction to the taxable value of $300,000.

TERRY FARR
Do you have any rebuttal to—

JACELYN YAMASHITA
Can I — Jacelyn Yamashita for the Clark County Assessor's Office.

TERRY FARR
Sorry.

JACELYN YAMASHITA
Can I just make a statement, please? So, as he was stating, as far as the SNWA allowing septic waivers, as of June of— excuse me, March of 2025, they instated that based on the AB (Assembly Bill) 220 being passed. That passed in June of 2023, which basically prohibited new septic systems if it was being serviced by municipal water. Basically, if you wanted to get water, you had to go into the — excuse me, the sewer system. Prior to that law being passed, the Las Vegas Valley Water District (LVVWD) had changed their service rules back in January 1 of 2021. And based on that service changing rules, they said that they were able to basically deny a water commitment if they wanted to connect— excuse me. If they wanted to get a septic system. They actually had to connect to sewer, even back then, no matter the distance. And at that point in time, there were no waivers. You had to connect to a sewer system back then.

So basically, with this AB220, that allowed the SNWA to allow septic now without connecting to sewer. If you're— excuse me. If you're over 600 feet, there's some other stipulations that they have. And actually, on page 344 of Cindee's case, there's a screenshot of the actual septic system waiver request for SNWA with the requirements, and part of that requirement is $20,000. But prior to this, you weren't allowed to connect to Subtech if you were building a new property. So, this kind of has been in existence since 2021, based on the LVVWD's rules and regulations.

TERRY FARR
Do you have any rebuttal to the Assessor's case?

JAY SAMUELS
Well, the Assessor mentioned—

TERRY FARR
Please speak into the microphone, so we can hear.

JAY SAMUELS
I'm sorry. I'm sorry. I apologize.

TERRY FARR
No worries.

JAY SAMUELS
Okay. The Assessor mentioned that my brother had an offer of $400,000. That is correct, but she didn't mention the year. This was way before. This was a couple of years before. It was in 2022 that he had this offer. What my brother is saying is, ever since SNWA has done this, it's lowered the price of values of land in that area. Some of the comparables that she mentioned were less than 600 feet, which means we would have had— anybody buying would have to connect to the sewer no matter what the cost is because the new regulations from SNWA is 600 feet. So, at $300 a foot, my brother's, in his case, if he wanted to build on it now, it would be $600,000 to connect to a sewer. So, what's happened is all these regulations have just depressed what the value of the land is, and they're pulling and choosing some of these comparables from— You know, some of them might, like I mentioned in there, two that I can understand, but not the other four that she's mentioned.

TERRY FARR
Do you have any additional comparables that you want considered?

JAY SAMUELS
No. I don't have any other comparables because I'm not an Assessor, and then the website only goes from a half a mile away from the property. That's their website. When I talked to them on the phone, because I did it for my brother, she just said she had six comparables. I asked them what they were. She never said anything in the conversation, because the conversation went on, and all she said was that we have six comparables. And she said, "Will you agree to disagree?" And she didn't take into account what SNWA was doing. Just so you're also aware, and I didn't mention it, the health department's going to be adding more regulations on septic tanks. So, that meeting is in February 26. February of this month. So, what I'm saying is, my brother does not think that the assessed value right now, the way it is, is correct.

TERRY FARR
What is the property currently listed for?

JAY SAMUELS
It's listed at $499,000, and we've had no offers. We haven't changed the price.

TERRY FARR
Why not? If you think that it's been affected, why haven't you changed the listing price?

JAY SAMUELS
Because we're waiting to see what happens with SNWA and some of the other things. Just so you know, SNWA just removed the one-year restriction on the property. In other words, you couldn't transfer it. And if you didn't sell it by April of 2026, they just remove that restriction. So, we're hoping that we can talk them into changing some of the restrictions and pulling down some of the fees, so we have a chance to sell the property. So, what this is, is everybody's squeezing, trying to get money, and they're really making it hard for people who have land.

TERRY FARR
Members of the Board?

TAMI CAMPA
If they subdivide it, are they allowed to all hook up to septic?

CINDEE ROBAINA
I actually just talked to somebody at the City of Henderson Utilities, and yes, it's RS1, so they can subdivide it into two parcels, and both have septic. She said that is current. She said that is subject to change.

TAMI CAMPA
So, your current taxable value is $150,000 per lot, so $300,000, and they want $125,000 total. Is that right?

TIO DIFEDERICO
I guess my question is, we have the Assessor sales, and he has brought nothing, and he said he can't use the Assessor's site to go half a mile away, which is factually false. You can go all over the county on the Assessor’s web page.

JAY SAMUELS
The only problem is I have no way of knowing. It only shows the recent sales on that website.

TIO DIFEDERICO
No. No, it doesn't. It shows every parcel in Clark County, and you can click on it, and you can tell when it sold, who bought it, who sold it, and what the price was. So that's factually incorrect. You're talking to a group of appraisers up here who have probably 200 years of experience on (inaudible) ages, but—

TERRY FARR
I think he's referring to the neighborhood sales tab that goes to a maximum of 2,640 feet. Now, did you speak to an appraiser to get it appraised, or because appraisers have access to more data than just the Assessors?

JAY SAMUELS
We have not got an appraisal since we first put it on sale several years ago.

TERRY FARR
I'll be honest, I have heartburn with a current listing at $500,000 and you saying it's worth less than half of that. I have an issue with that.

TAMI CAMPA
So, all of the comparables, are you saying they all face the same situation?

CINDEE ROBAINA
Yes, they do. Some of them are in better — So comps 1 and 3, the connection point is right on the corner, so those are in better situation. But comp 5, it borders the subject, and that's a recent sale in January of 2025, so, $210,000 an acre.

TAMI CAMPA
It abuts the subject, that one? And it sold for $210,000 in 2025?

CINDEE ROBAINA
July of 2025, correct.

STEPHANIE JONES
Stephanie Jones for the Clark County Assessor's Office. If you go to page 339, that shows the subject, and I believe comp 5 is the one to the north, the vacant parcel to the north, not the one with the house.

PETRA LATCH
I was kind of, in the very brief time that we have, sort of hunting around and found the 3.71 acres at 1117 Geneva sold in November 2024 for $325,000. But from the aerial, it looks like maybe half of that parcel is even usable. And then the other one doesn't have an address, but it's Parcel 179-043-070-01, 2.97 acres, and it sold for $219,000 an acre, or $650,000. And that's just in the very brief amount of time of just looking in this area. So, I'm not seeing any comps that would support— I mean, if you're talking about $125,000 for the entire thing, you're looking at $62,000 per acre, and I'm not seeing that in any of the sales.

<u>MOTION</u>

TERRY FARR
Even that one that's adjacent that appears to have been previously developed; does that sound right? It looks like there's a pad on there, and your site has— it's still in its raw and natural state, so it'd be worth something less than that, not only for size, but also for condition, right? But the Assessor's number's right in line. I really can't argue. And for that reason, I'm going to motion that we deny the appellant for this case, which is Case 214. Please cast your votes.

<u>VOTE</u>

VOTING AYE:	Terence J. Farr, Tami Campa, Tio S. DiFederico, Petra Latch, Evan Ranes
VOTING NAY:	None
ABSENT:	None
ABSTAIN:	None

TERRY FARR
And that motion passes. Sir, you do have the right to appeal. Forms are right outside the door.

JAY SAMUELS
All right. Thank you.

TERRY FARR
Thank you for your time.

FINAL ACTION:

Accepted the Assessor's recommendation (for no change in the total taxable value of $300,000), based on the information provided and the testimony presented that it does not exceed full cash value.

SBE NOTICE OF HEARING

STATE OF NEVADA

DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

June 18, 2026

STATE BOARD OF EQUALIZATION
NOTICE OF HEARING

CERTIFIED MAIL– 9489 0090 0027 6614 2987 54
PETITIONER:
Samuels, Neal Lee Revocable Living Trust
Neal L Samuels
72 Vallejo Verde Street
Henderson NV 89012

CERTIFIED MAIL – 9489 0090 0027 6614 2986 55
RESPONDENT:
Briana Johnson
Clark County Assessor
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155

DATE/ TIME: **Wednesday, July 29, 2026 at 9:00 a.m.**
Thursday, July 30, 2026 at 9:00 a.m.

PLACE: **Nevada Department of Taxation**
700 E Warm Springs Rd., Room 150
Las Vegas, Nevada 89119

ZOOM
https://us02web.zoom.us/j/82340830439
Webinar ID: 823 4083 0439
Phone Number: 1-669-900-9128

Hearings begin on the first day. It is each taxpayer's or his representative's responsibility to be present when the case is called.

LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION: NRS 361.360 & NRS 361.400

BRIEF STATEMENT OF MATTER: Appeal from the action of the Clark County Board of Equalization

Case No: 26-114 **Parcel No: 179-04-803-008**

The State Board of Equalization (State Board) will hear the Petitioner's appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time. <u>If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.</u>

Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Other issues may be heard if the requirements of NAC 361.745 are met.

Information regarding the rules of practice and procedure before the State Board is provided on the attached information sheet.

A meeting agenda will be posted on the Department's website (https://tax.nv.gov) three (3) days prior to the scheduled meeting. If you would like an agenda emailed or mailed to you, please contact Denise Mosely at (775) 684-2160 or stateboard@tax.state.nv.us. If a party wishes to obtain a transcript of any hearing conducted before the State Board, the party must pay for the transcript or obtain a copy from the reporter provided by the State Board at the party's expense pursuant to NAC 361.731.

In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this hearing should notify the Department at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Denise Mosely at (775) 684-2160 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through stateboard@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Denise Mosely al (775) 684-2160 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de stateboard@tax.state.nv.us.

If you have any questions, please call (775) 684-2160.

Shellie Hughes
Secretary to the State Board of Equalization

By: Denise Mosely
Denise Mosely
Program Officer II, Boards and Commissions
Department of Taxation

CC: **CERTIFIED MAIL** – 9489 0090 0027 6614 2987 61
PETITIONER AUTHORIZED AGENT:
Jay P. Samuels, Brother
72 Vallejo Verde Street
Henderson NV 89012

STATE BOARD OF EQUALIZATION
NOTICE OF HEARING
CERTIFICATE OF SERVICE
26-114

I hereby certify that on this day I served the foregoing document upon all parties of record in this proceeding by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

CERTIFIED MAIL– 9489 0090 0027 6614 2987 54
PETITIONER:
Samuels, Neal Lee Revocable Living Trust
Neal L Samuels
72 Vallejo Verde Street
Henderson NV 89012

CERTIFIED MAIL – 9489 0090 0027 6614 2986 55
RESPONDENT:
Briana Johnson
Clark County Assessor
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155

CERTIFIED MAIL – 9489 0090 0027 6614 2987 61
PETITIONER AUTHORIZED AGENT:
Jay P. Samuels, Brother
72 Vallejo Verde Street
Henderson NV 89012

Dated at this _18_ day of the month of June of the year 2026.

Denise Mosely
Denise Mosely, Program Officer II
Department of Taxation
State Board of Equalization

UNITED STATES POSTAL SERVICE®

July 08, 2026

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The following is in response to your request for proof of delivery on your item with the tracking number: **9489 0090 0027 6614 2987 54**.

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Extra Services:	Certified Mail™ Return Receipt Electronic

Shipment Details

Weight:	1lb, 11.9oz

Recipient Signature

Signature of Recipient:	Neal L Samuels
Address of Recipient:	Neal L Samuels 72 VALLEJO VERDE ST HENDERSON, NV 89012-5636

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July 08, 2026

Dear State Board:

The following is in response to your request for proof of delivery on your item with the tracking number: **9489 0090 0027 6614 2987 61**.

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Status Date / Time:	June 24, 2026, 09:21 am
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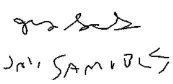
Postal Product:	First-Class Mail®
Extra Services:	Certified Mail™
	Return Receipt Electronic

Shipment Details

Weight:	1lb, 12.8oz

Recipient Signature

Signature of Recipient:



Address of Recipient:

72 VALLEJO VERDE ST
HENDERSON, NV 89012-5636

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