

# STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

1550 College Parkway, Suite 115 Carson City, Nevada 89706-7921 Telephone (775) 684-2160 Fax (775) 684-2020 CHRISTOPHER G. NIELSEN Secretary

In the Matter of	)
Plaza Las Americas Holdings, LLC APN: 139-36-110-040	)
Clark County, Nevada	)
PETITIONER	)
	) Case No. 13-111
Michele Shafe	)
Clark County Assessor	)
RESPONDENT	Ì
Appeal of the Decision of the	)
CLARK COUNTY	)
BOARD OF FOLIALIZATION	j

## NOTICE OF DECISION

## Appearances

No one appeared on behalf of Plaza Las Americas Holdings, LLC (Taxpayer).

Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

## Summary

This case came before the State Board of Equalization (State Board) on an appeal by the Taxpayer of the 2013-2014 valuation of Taxpayer's real property established by the Assessor. The Notice of Appearance to determine whether the State Board would accept jurisdiction of the case was heard by the State Board on July 8, 2013 in Las Vegas, Nevada, after due notice to the Taxpayer and the Assessor.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax year 2013-2014. See Record, page 1. Although the appeal was filed timely to the State Board, the Taxpayer did not file timely with the Clark County Board of Equalization (County Board). The County Board did not accept jurisdiction to hear the case. See Tr., 7-8-13, p. 44, I. 25 through p. 45, I. 5, Record, SBE page 13. Accordingly, the Secretary recommended to the State Board that the appeal be dismissed due to lack of jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board in accordance with the requirements of NRS 361.360, hereby makes the following Findings of Fact, Conclusions of Law and Decision

#### FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law, at NRS 241.020. The Department provided evidence to show the Taxpayer received notice of the hearing. See Tr., 7-8-13, p. 44, II. 15-18; Record, SBE page 22.
- Pursuant to NRS 361.360 (1), any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his property, or property of others, or a county assessor, may file an appeal with the State Board of Equalization on or before March 10 in the current assessment year. The appeal to the State Board was postmarked on February 15, 2013 and was timely filed.
- Pursuant to NRS 361.340(11), every appeal to the county board must be filed not later than January 15<sup>th</sup>. The Taxpayer did not file a petition with the County Board until January 16, 2013 and was one day late. The County Board did not accept jurisdiction to hear the Taxpayer's appeal because it was filed late. See Record, page 13; Tr., 7-8-13, p. 44, ll. 6-11.
- 5) The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the Taxpayer did not file timely to the County Board, and declined to accept jurisdiction of the case. See Tr., 7-8-13, p. 45, II. 8-20.
- 6) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

#### **CONCLUSIONS OF LAW**

- The State Board has authority to determine whether it has jurisdiction to hear a matter. The State Board has the authority to determine matters necessary to carry out the power conferred on the State Board by statute. *Checker, Inc. et al. v. Public Serv. Comm'n,* 84 Nev. 623, 629-630,446 P.2d 981 (1968).
- The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal to the County Board, and declined to accept jurisdiction of the case. First American Title Company v. State of Nevada, 91 Nev. 804, 543 P2d 1344 (1975).
- 3) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 4) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

### DECISION

Based on the foregoing Findings of Fact and Conclusions of Law, the State Board held it is without jurisdiction to hear the above referenced appeal by the Taxpayer. The Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

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BY THE STATE BOARD OF EQUALIZATION THIS 30th DAY OF AUGUST, 2013.

Christopher G. Nielsen, Secretary

CGN/ter