

# 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		)	
		)	
Ahmed M	lohamed	)	
APN: 138	-05-613-013	)	
Clark Cou	ınty, Nevada	j	
PETITIONER		ý	
		) Case	No. 13-149
Michele S	Shafe	)	
Clark Cou	inty Assessor	j	
RESPON		í	

# NOTICE OF DECISION

### **Appearances**

Nadine Korayam appeared on behalf of Ahmed Mohamed Taxpayer).

Rocky Steele appeared on behalf of the Clark County Assessor's Office (Assessor).

#### Summary

The matter of the Taxpayer's petition for review of property valuations for the 2013-14 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Henderson, Nevada, on June 3, 2013 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 2013-14. The appeal was filed on March 5, 2013, and was timely filed. However, the Taxpayer did not first appeal to the Clark County Board of Equalization (County Board). See Record, SBE page 1. The Secretary recommended to the State Board that the appeal for the year 2013-2014 be dismissed for lack of jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

#### FINDINGS OF FACT

1) The State Board is an administrative body created pursuant to NRS 361.375.

- 2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.
- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020. The Department provided evidence to show the Taxpayer received notice of the hearing. See Record, SBE pages 15-16.
- 4) The subject property consists of a single family residence located on 3.44 acres in the south half of the northeast quarter of Section 5, Township 20 South, Range 60 East, on Verde Park Circle in Park Trail Estates, Clark County, Nevada. See Record, SBE pages 9-13.
- 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 not first heard by the County Board. See Record, SBE page 1; Tr., 6-3-13, p. 40, II. 19-21; p. 44, I. 22 through p. 45, I. 4.
- 6) The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board), and declined to accept jurisdiction of the case. See Tr., 6-3-13, p. 46, I. 16 through p. 47, I. 2.
- 7) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

## **CONCLUSIONS OF LAW**

- 1) The 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 has the authority to determine the taxable values in the State.
- 3) Based on the failure of the Taxpayer to show substantial circumstances beyond her control which would allow the State Board jurisdiction to hear the case, the State Board did not accept jurisdiction to determine these matters. First American Title Company v. State of Nevada, 91 Nev. 804, 543 P2d 1334 (1975).
- 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 \_\_\_\_ DAY OF AUGUST, 2013.

Christopher G. Nielsen, Secretary

CGN/ter