



CHRISTOPHER G.  
NIELSEN  
*Secretary*

[illegible]

Case No. 13-173

This matter originally came before the State Board for hearing in Las Vegas, Nevada on July 8, 2013 after due notice to the Taxpayer and the Assessor. The notice of decision was issued on August 30, 2013 and revised on September 24, 2013. The State Board received a Petition for Reconsideration on September 13, 2013 and was timely filed.

At the July 8, 2013 hearing, the State Board made a motion to deny the exemption based on the possessory interest of the for-profit subsidiary. The motion died for lack of a second. A second motion to grant the exemption to the Taxpayer as a charitable corporation pursuant to NRS 361.140 did not obtain a majority vote for a decision in the case. As a result, the decision of the County Board was not overturned. The appellant was therefore denied relief. *See Adams-McGill Co. v. McKernan, 51 Nev 336 (1929); Tr., 7-8-13, p. 163, l. 15 through p. 168, l. 22.*

### 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.
- 4) The subject property consists of the former U.S. Post Office and Courthouse building, known as The "Mob Museum" located on 1.98 acres generally north of Stewart Avenue and west of Fourth Street at 300 Stewart Avenue in Las Vegas, Clark County, Nevada. The land on which the building sits is owned by the City of Las Vegas. *See Record, SBE pages 284-286; 290; Tr., 7-8-13, p. 12, ll. 2-4.*
- 5) The Clark County Board of Equalization (County Board) denied the request for exemption for the 2013-2014 secured roll. *See Record, SBE pages 11 and 293.*
- 6) The State Board found that it had overlooked or misapprehended NRS 361.157 regarding possessory interests during the hearing held on July 8, 2013, and that the request for reconsideration should be granted. *See Tr., 10-2-13, p. 138, ll. 6-23.*
- 7) The State Board granted the request for reconsideration. *See Tr., 10-2-13, p. 140, l. 2 through p. 16.*
- 8) The State Board found the property was occupied and operated by a non-profit organization. The State Board also found the claim of ownership by PNC Bank was for federal tax credit purposes only and PNC does not exercise control over the property. *See Tr. 10-2-13, p. 173, l. 22 through p. 176, l. 8.*
- 9) The State Board found the property should be granted an exemption from property taxes pursuant to NRS 361.140. *See Tr. 10-2-13, p. 176, l. 19 through p. 177, l. 5.*
- 10) 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 Taxpayer timely filed a Petition for Reconsideration, and the State Board has jurisdiction to determine this matter pursuant to NRS 233B.130(4).
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.



- 3) The State Board has the authority to determine if the above referenced matter should be reconsidered. The standard for review the State Board used was whether the State Board overlooked, misapplied, or failed to consider a statute, procedural rule, regulation, or decision directly controlling a dispositive issue in the case; or overlooked or misapprehended a material fact in the record. *NAC 361.7475; Tr., 10-2-13, p. 126, l. 7 through p. 128, l. 3.* The State Board determined it would reconsider based on a misapprehension of NRS 361.157. *NAC 361.7475(1)(a).*
- 4) 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).*
- 5) The State Board determined pursuant to NRS 361.140, the property was actually occupied by a charitable corporation and therefore exempt from taxation.
- 6) 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

The Petition of the Taxpayer is granted with regard to reconsideration and is further granted with regard to request for exemption from property taxes based on the above Findings of Fact and Conclusions of Law.

BY THE STATE BOARD OF EQUALIZATION THIS 27<sup>th</sup> DAY OF NOVEMBER, 2013.



Christopher G. Nielsen, Secretary  
CGN/ter