



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of

City of Las Vegas
APN: 139-34-501-007
Clark County, Nevada
PETITIONER

Michele Shafe
Clark County Assessor
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

Case No. 13-173

NOTICE OF DECISION

Appearances

Jonathan Ullman, Jeffrey Silver, and Chris Kaempfer and Christina Nishiyama appeared on behalf of City of Las Vegas (Taxpayer).

Paul Johnson, Clark County Deputy District Attorney, and Tina Poff appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of exemption from property taxes for the 2013-14 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 8, 2013 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered new evidence consisting of information about the business structure and organization, but subsequently withdrew it. See *Tr.*, 7-8-13, p. 14, l. 13 through p.15, l. 11; NAC 361.739. Additional documents related to 2011 and 2012 tax returns were submitted during the hearing at the request of the State Board and admitted into the record. See *Tr.*, 7-8-13, p.31, l. 12 through p. 34, l. 3.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, 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.
- 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) A motion to deny the exemption based on the possessory interest of the for-profit subsidiary 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.*
- 7) The assessed value as previously determined by the County Board is 35% of taxable value.
- 8) 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 notice of appeal, and the State Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board. In particular, the State Board has jurisdiction to hear Taxpayer's appeal for the 2012-2013 secured roll pursuant to NRS 361.360(1) and NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) NRS 361.375(9) requires a majority of the State Board to determine any action. *See Adams-McGill Co. v. McKernan, 51 Nev. 336 (1929).*

- 5) 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 denied based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to correct the assessment roll by exempting the taxable value shown on the secured roll.

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

A handwritten signature in black ink, appearing to read 'C. Nielsen', written over a horizontal line.

Christopher G. Nielsen, Secretary
CGN/ter