



## 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. *See Record, SBE page 27.*
- 3) 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 received on March 8, 2013 and was timely filed.
- 4) 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 filed a timely petition with the County Board however the County Assessor asserted the petition was signed by an unauthorized agent. *See Tr., 6-3-13, p. 61, ll. 18-23.* The County Board did not accept jurisdiction to hear the Taxpayer's appeal because it believed the appeal was improperly filed. *See Record, pages 12, 20-25; Tr., 6-3-13, p. 79, l. 21 through p. 80, l. 4.*
- 5) The State Board found the County Board did not provide the Taxpayer an opportunity to present information showing he was an owner of the property. *See Tr., 6-3-13, p. 81, l. 22 through p. 82, l. 12.*
- 6) The State Board remanded the case to the County Board to consider evidence whether Mr. Poura is actually either an officer and/or member of the LLC and if so, whether the appeal was properly filed. If the County Board finds it has jurisdiction, it may proceed to hear the appeal. *See Tr., 6-3-13, p. 82, l. 23 through p. 83, l. 1; p. 83, l. 13 through p. 84, l. 15.*
- 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 Taxpayer timely filed a notice of appeal, and the State Board accepted 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 2013-2014 tax year pursuant to NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State. *NRS 361.395.*
- 4) The State Board has the authority to remand a case to the county board of equalization if it determines the record of a case on appeal is inadequate because of an act or omission of the county assessor, district attorney, or county board of equalization. *See NRS 361.360(6).*
- 5) The State Board has the authority to direct the county board to develop an adequate record within 30 days after the remand. *See NRS 361.360(6).*
- 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.



## ORDER

The Clark County Board of Equalization is instructed to hold a hearing to review the record of this matter and any supplemental evidence presented by the parties. Based on this review, the County Board is instructed to determine whether the Petitioner is actually either an officer and/or member of the LLC with the authority to file an appeal. If the County Board determines it has jurisdiction, then it may proceed to hear the appeal.

The Clark County Board is further instructed to hold the hearing within 30 days of receipt of this Order and to supplement the record for State Board case number 13-237 no later than 15 days after the hearing is held with the County Board's findings of fact and conclusions of law.

BY THE STATE BOARD OF EQUALIZATION THIS 1 DAY OF AUGUST, 2013.



Christopher G. Nielsen, Secretary  
CGN/ter