



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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CHRISTOPHER G.
NIELSEN
Secretary

In the Matter of

Michele Shafe
Clark County Assessor
PETITIONER

Cannery Hotel and Casino, LLC
Galaxy Las Vegas, LLC
APN: 139-02-701-006
Clark County, Nevada
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

Case No. 13-241

NOTICE OF DECISION

Appearances

Leon F. Maj and Mary Anne Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

Stephen M. Sullivan appeared on behalf of Cannery Hotel and Casino, LLC (Taxpayer).

Summary

The matter of the Assessor'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 Las Vegas, Nevada, on September 16, 2013 after due notice to the Assessor and the Taxpayer.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer withdrew its appeal before the Clark County Board of Equalization (County Board) on March 4, 2013 and a contested case was not before the County Board from which a decision could be appealed to the State Board. *See Record, page 13; Tr., 9-16-13, p.184, ll. 17-23.* Accordingly, the Secretary recommended to the State Board that the appeal for the year 2013-14 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. *See SBE page 27.*
- 4) The subject property consists of a 95,804 square foot casino hotel known as the Cannery Hotel containing 201 units, built in 2002 along with a cinema theater, parking garage and other amenities located on 27.94 acres on East Craig Road in Clark County, Nevada. *Record, SBE pages 4-7; 20-22.*
- 5) The Clark County Board of Equalization (County Board) determined in its decision letter dated March 15, 2013 that the Taxpayer had withdrawn its appeal based on acceptance of the Assessor's recommendation for no change in taxable value of \$45,837,791. *See Record, SBE pages 13 and 25.*
- 6) The Assessor filed a direct appeal requesting equalization of the value of the subject property pursuant to NRS 361.395, because the taxable value established by the Assessor was allegedly based on error. *See Tr., 9-16-13, p. 185, l. 18 through p. 187, l. 9.*
- 7) The State Board declined to accept jurisdiction to hear the case. *See Tr., 9-16-13, p.197, l. 22 through p. 198, l. 6.*
- 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 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).
- 2) 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 Assessor. The Clark County Controller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 27th DAY OF NOVEMBER, 2013.

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

Christopher G. Nielsen, Secretary
CGN/ter