

- 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 Record, SBE page 25.*
- 4) The subject property is a one-story single family residence containing 2,550 square feet, built in 2004 and located on .27 acres on Montana Pine Drive in Las Vegas, Clark County, Nevada. *See Record, SBE pages 17; 19-21.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$332,063 be upheld for the 2013-2014 secured roll. *See Record, SBE pages 12 and 23.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. *See Tr., 6-3-13, p. 123, ll. 2-13.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 6-3-13, p. 123, l. 15 through p. 124, l. 4.*
- 8) The assessed value as previously determined by the County Board is 35% of taxable value.
- 9) 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. *NRS 361.360.*
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State. *NRS 361.395.*
- 4) The assessed value as previously determined by the County Board is 35% of taxable value as required by NRS 361.225.
- 5) The subject property is appraised at the proper taxable value in accordance with NRS 361.227.
- 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 denied based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

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

Donna E. Contine for
Christopher G. Nielsen, Secretary
CGN/ter

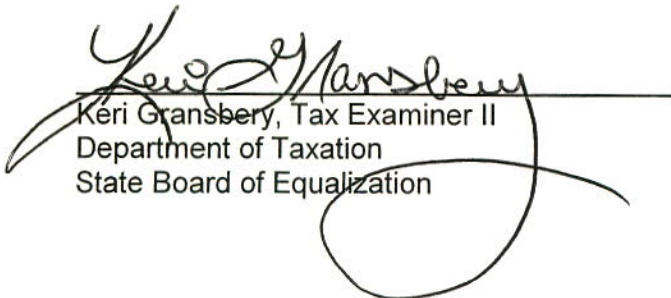
CERTIFICATE OF SERVICE
T-Byrd Trust Case No. 13-269

I hereby certify on the 1st day of August, 2013 I served the foregoing Findings of Fact, Conclusions of Law, and Decision by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

CERTIFIED MAIL: 7012 2210 0002 6475 5121
PETITIONER
13-269
T BYRD TRUST
C/O BOBBY LUCE
2134 MONTANA PINE DRIVE
HENDERSON NV 89052

CERTIFIED MAIL: 7012 2210 0002 6475 5305
RESPONDENT
13-269
MS. MICHELE SHAFE
CLARK COUNTY ASSESSOR
500 SOUTH GRAND CENTRAL PARKWAY 2ND FLOOR
LAS VEGAS NV 89155-1401

Copy: Clark County Clerk
Clark County Comptroller
Clark County Treasurer



Keri Gransbery, Tax Examiner II
Department of Taxation
State Board of Equalization

TAXPAYER DECISION LETTER CERTIFIED MAIL RECEIPT DELIVERY CONFIRMATION

7012 2210 0002 6475 5121

U.S. Postal Service™ CERTIFIED MAIL™ RECEIPT <i>(Domestic Mail Only; No Insurance Coverage Provided)</i>											
For delivery information visit our website at www.usps.com											
OFFICIAL USE											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">Postage</td><td style="width: 100px;"></td></tr> <tr><td style="padding: 2px;">Certified Fee</td><td></td></tr> <tr><td style="padding: 2px;">Return Receipt Fee (Endorsement Required)</td><td></td></tr> <tr><td style="padding: 2px;">Restricted Delivery Fee (Endorsement Required)</td><td></td></tr> <tr><td style="padding: 2px;">Total Postage & Fees</td><td></td></tr> </table>	Postage		Certified Fee		Return Receipt Fee (Endorsement Required)		Restricted Delivery Fee (Endorsement Required)		Total Postage & Fees		<div style="text-align: center;">  <p>Postmark Here</p> </div>
Postage											
Certified Fee											
Return Receipt Fee (Endorsement Required)											
Restricted Delivery Fee (Endorsement Required)											
Total Postage & Fees											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; padding: 2px;">Sent</td> <td style="padding: 2px;">13-269</td> </tr> <tr> <td style="padding: 2px;">Street or P.O. Box</td> <td style="padding: 2px;">T BYRD TRUST C/O BOBBY LUCE</td> </tr> <tr> <td style="padding: 2px;">City, State, ZIP+4</td> <td style="padding: 2px;">2134 MONTANA PINE DRIVE HENDERSON NV 89052</td> </tr> </table>		Sent	13-269	Street or P.O. Box	T BYRD TRUST C/O BOBBY LUCE	City, State, ZIP+4	2134 MONTANA PINE DRIVE HENDERSON NV 89052				
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Street or P.O. Box	T BYRD TRUST C/O BOBBY LUCE										
City, State, ZIP+4	2134 MONTANA PINE DRIVE HENDERSON NV 89052										
<div style="display: flex; justify-content: space-between;"> PS Form 3800, August 2006 See Reverse for Instructions </div>											

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY						
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <div style="display: flex; align-items: center;"> X <div style="margin-left: 20px;"> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee </div> </div> </p> <p>B. Received by (Printed Name) C. Date of Delivery</p> <div style="text-align: center; font-size: 1.5em; font-weight: bold; color: #000080;">RECEIVED</div> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p> <div style="text-align: center; margin-top: 10px;"> State of Nevada Department of Taxation </div>						
<p>1. Article Addressed to:</p> <div style="border: 1px solid black; padding: 10px; margin-top: 10px;"> 13-269 T BYRD TRUST C/O BOBBY LUCE 2134 MONTANA PINE DRIVE HENDERSON NV 89052 </div>	<p>3. Service Type</p> <table style="width: 100%;"> <tr> <td><input checked="" type="checkbox"/> Certified Mail</td> <td><input type="checkbox"/> Express Mail</td> </tr> <tr> <td><input type="checkbox"/> Registered</td> <td><input type="checkbox"/> Return Receipt for Merchandise</td> </tr> <tr> <td><input type="checkbox"/> Insured Mail</td> <td><input type="checkbox"/> C.O.D.</td> </tr> </table>	<input checked="" type="checkbox"/> Certified Mail	<input type="checkbox"/> Express Mail	<input type="checkbox"/> Registered	<input type="checkbox"/> Return Receipt for Merchandise	<input type="checkbox"/> Insured Mail	<input type="checkbox"/> C.O.D.
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<input type="checkbox"/> Insured Mail	<input type="checkbox"/> C.O.D.						
<p>2. Article Number <i>(Transfer from service label)</i></p>	<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>						
<div style="display: flex; align-items: center;"> <div style="flex: 1;"> <p>7012 2210 0002 6475 5121</p> </div> </div>							
<div style="display: flex; justify-content: space-between; font-size: 0.8em;"> PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540 </div>							

Track#: 7012 2210 0002 6475 5121


Hearing Date:

June 3, 4, 5, 2013

SBE Case No: 13 -269

ASSESSOR DECISION LETTER CERTIFIED MAIL RECEIPT DELIVERY CONFIRMATION

7012 2210 0002 6475 5305

U.S. Postal Service™ CERTIFIED MAIL™ RECEIPT (Domestic Mail Only; No Insurance Coverage Provided)	
For delivery information, visit our website at www.usps.com	
OFFICIAL USE	
Postage Certified Fee Return Receipt Fee Endorsement Required Restricted Delivery Fee (Endorsement Required) Total Postage & Fees	<div style="text-align: right; font-size: 2em; font-weight: bold;">11.49</div> <div style="text-align: center; margin-top: 20px;">  </div>
To: MS. MICHELE SHAFE CLARK COUNTY ASSESSOR 500 S GRAND CENTRAL PRKWY 2ND FLOOR LAS VEGAS NV 89155-1401	
PS Form 3800, August 2006 See Reverse for Instructions	

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 	A. Signature <div style="border: 1px solid black; padding: 2px; display: inline-block;"> CLARK COUNTY MAIL SERVICES </div> <div style="text-align: right; font-size: 0.8em;"> <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee </div>
1. Article Addressed to: MS. MICHELE SHAFE CLARK COUNTY ASSESSOR 500 S GRAND CENTRAL PRKWY 2ND FLOOR LAS VEGAS NV 89155-1401	B. Received by (Printed Name) 309 SOUTH 3RD LAS VEGAS, NV 89155 C. Date of Delivery <div style="text-align: center; font-size: 1.5em; font-weight: bold;">AUG 09 2013</div> <div style="text-align: center; font-weight: bold;">AUG 05 A.M.</div> <div style="text-align: center; font-weight: bold;">State of Nevada</div>
2. Article Number (Transfer from service label)	D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No
3. Service type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes
7012 2210 0002 6475 5305	
PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540	

Tracking #: 7012 2210 0002 6475 5305

Hearing Date: June 4, 2013
SBE Case No: 13-131