STATE OF NEVADA
STATE BOARD OF EQUALIZATION
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BRIAN SANDOVAL
Governor

CHRISTOPHER G. NIELSEN
Secretary

In the Matter of

Downtown Holdings Group, LLC
APN: 139-34-410-252
Clark County, Nevada
PETITIONER

Case No. 13-272

Michele Shafe
Clark County Assessor
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

ORDER OF REMAND

Appearances

David Winter appeared on behalf of Downtown Holdings Group, LLC (Taxpayer).

Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

This case came before the State Board of Equalization (State Board) on an appeal by the Taxpayer of the 2013-2014 valuation of Taxpayer's real property established by the Assessor. The Notice of Appearance to determine whether the State Board would accept jurisdiction of the case was heard by the State Board on July 8, 2013 in Las Vegas, Nevada, after due notice to the Taxpayer and the Assessor.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax year 2013-2014. *See Record, page 1.* Although the appeal was filed timely to the State Board, the Clark County Board of Equalization (County Board) did not accept jurisdiction to hear the case based on a decision that the Petition had not been filed by a person who could be confirmed to be the Taxpayer and authorized to initiate the appeal. *See Record, SBE page 28; Tr.,7-8-13, p. 70, l. 14 through p.71, l. 3.* Accordingly, the Secretary recommended to the State Board that the appeal be dismissed due to lack of jurisdiction. *See Tr., 7-8-13, p. 73, ll. 7-10.*

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board in accordance with the requirements of NRS 361.360, hereby makes the following Findings of Fact, Conclusions of Law and Order.

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.

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 sent by facsimile transmission on March 11, 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 15th. The County Board did not accept jurisdiction to hear the Taxpayer's appeal because it could not be verified that David Winter was a majority interest owner of the Downtown Holdings LLC and entitled to file an appeal. *See Record, pages 18 and 27; Tr., 7-8-13, p.70, l. 14 through p. 71, l. 2.*

5) The State Board accepted jurisdiction to hear this matter. *See Tr., 7-8-13, p. 71, ll.7-9.*

6) The State Board found that Mr. Winter stated under oath that he was an interest owner of the Downtown Holdings Group, LLC, and as such was entitled to appeal to the County Board. *See Tr., 7-8-13, p. 71, ll. 4.*

7) The State Board remanded the case to the County Board to consider the appeal of Downtown Holdings Group, LLC, based on the information that Mr. Winter is an authorized agent or an owner of the property and can properly demonstrate such ownership to the County Board. *See Tr., 7-8-13, p. 71, l7 through p. 72, l. 2.*

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.

2) 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).

3) 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).*

4) 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).*

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.

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 the correct taxable value of the subject property upon an adequate showing by Mr. Winter that he is an owner of the Downtown Holdings Group, LLC authorized to pursue 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 13-272 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 30th DAY OF AUGUST, 2013.

Christopher G. Nielsen, Secretary
CGN/ter