



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of

Aid for Aids of Nevada
APN: 139-20-802-007
Clark County, Nevada
PETITIONER

Michele Shafe
Clark County Assessor
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

Case No. 13-279

NOTICE OF DECISION

Appearances

No one appeared on behalf of Aid for Aids of Nevada (Taxpayer).

Paul Johnson, 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 2011-12 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.

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 2011-2012. *See Record, page 1.* Appeals to the State Board for the 2011-2012 fiscal year should have been filed no later than March 10, 2012 and was therefore twelve months late. In addition, the Taxpayer did not file an appeal with the Clark County Board of Equalization (County Board) as required by NRS 361.155. *See Tr., 7-8-13, p. 40, ll. 2-13, Record, SBE pages 8 and 11.* Accordingly, the Secretary recommended to the State Board that the appeal be dismissed due to lack of jurisdiction.

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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Tr., 7-8-13, p. 40, ll. 14-17; Record, SBE page 16.*
- 4) Pursuant to NRS 361.155(6), an appeal for a claim for a tax exemption on real property and any associated documentation must be filed with the county board of equalization on or before January 15 of the fiscal year for which the claim for tax exemption is made. The county board of equalization must review the claim of exemption and grant or deny the appeal. The taxpayer made no appeal to the Clark County Board of Equalization (County Board) and the County Board did not grant or deny the appeal.
- 5) The subject property consists of low income housing owned by the Taxpayer and located on 1.26 acre parcel at 2140 Vegas Drive in Las Vegas, Clark County, Nevada. *See Record, SBE page 14; Tr., 7-8-13, p. 41, ll. 10-15.*
- 6) The Taxpayer made a claim for the exemption for the 2012-2013 fiscal year and the Assessor granted the exemption for the 2012-2013 fiscal year. *See Tr., 7-8-13, p. 42, l. 20 through p. 43, l. 3.*
- 7) The State Board found the Taxpayer did not show under what legal authority the State Board could hear the appeal for the 2011-2012 tax year and declined to accept jurisdiction of the case. *See Tr., 7-8-13, p. 43, ll. 11-21.*
- 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) The State Board has the authority to determine the taxable values in the State.
- 3) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.

- 4) Based on the failure of the Taxpayer to show any legal authority which would allow the State Board jurisdiction to hear the case, the State Board did not accept jurisdiction to determine these matters. *First American Title Company v. State of Nevada*, 91 Nev. 804, 543 P2d 1334 (1975).
- 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

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 Taxpayer. 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