



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.  
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*Secretary*

In the Matter of

Bradley P. George  
APN: 125-07-713-024  
Clark County, Nevada  
PETITIONER

Michele Shafe  
Clark County Assessor  
RESPONDENT

Appeal of the Decision of the  
CLARK COUNTY  
BOARD OF EQUALIZATION

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Case No. 13-341

**NOTICE OF DECISION**

***Appearances***

No one appeared on behalf of Bradley P. George (Taxpayer).

Gary Relyea 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 September 16, 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 2013-14. The appeal was postmarked on March 12, 2013. The appeal for the tax year 2013-14 was due on March 11, 2013 and was therefore late. *See Record, SBE page 3.* 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 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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Record, SBE page 48; Tr., 9-16-13, p. 98, ll. 1-3.*
- 4) Although Taxpayer signed the sign-in sheet, he left due to illness before his case was called. Staff reported that Taxpayer had previously been granted a continuance from a scheduled prior hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing. *See 98, ll. 2-3; p. 99, l. 6 through p. 100, l. 17.*
- 5) The subject property is a two-story single family residence containing 1,479 square feet and built in 2007, located on Brilliant Pompon Place in Las Vegas, Clark County, Nevada. *See Tr., 9-16-13; Record, SBE pages 26; 28-30.*
- 6) The Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the total taxable value of \$86,334 for the 2013-2014 secured roll. *See Record, SBE pages 21 and 41.*
- 7) 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 was not postmarked until March 12, 2013 and was therefore filed after the filing deadline. *See Record, SBE page 3; Tr., 9-16-13, 98, ll. 7-14.*
- 8) The State Board found the Taxpayer did not show circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal to the State Board, and declined to accept jurisdiction of the case. *See Tr., 9-16-13, p. 100, l. 24 through p. 101, l. 6.*
- 9) The assessed value as previously determined by the County Board is 35% of taxable value.
- 10) 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

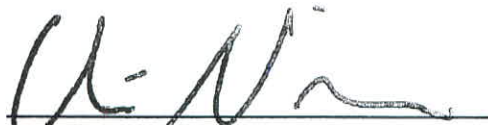
- 1) The State Board has authority to determine whether it has jurisdiction to hear a matter. The State Board has the authority to determine matters necessary to carry out the power conferred on the State Board by statute. *Checker, Inc. et al. v. Public Serv. Comm'n*, 84 Nev. 623, 629-630, 446 P.2d 981 (1968).
- 2) The State Board found the Taxpayer did not show circumstances beyond the control of the Taxpayer as to why the appeal was not first filed to the County Board, and declined to accept jurisdiction of the case. *First American Title Company v. State of Nevada*, 91 Nev. 804, 543, P2d 1344 (1975).

- 3) 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 certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 27<sup>th</sup> DAY OF NOVEMBER, 2013.

  
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Christopher G. Nielsen, Secretary  
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