



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)	
)	
Anthony E. Counini)	
APN: 177-08-401-004)	
Clark County, Nevada)	
PETITIONER)	
)	Case No. 13-343
Michele Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
CLARK COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

Anthony E. Counini, appeared on behalf of himself (Taxpayer).

Gary Relyea appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer'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 Henderson, Nevada, on June 3, 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 2013-14. The appeal was sent by facsimile transmission to the State Board on March 14, 2013. The appeal for the tax year 2013-14 was due on March 11, 2013 and was therefore late. *See Record, SBE page 1. See Tr., 6-3-13, p.91, ll. 12-17.*

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
- 4) The subject property is 5 gross acres of vacant land (4.24 net acres) located on Valley View north of Blue Diamond. The parcel is zoned RE with a planned land use of CT in Las Vegas, Clark County, Nevada. *See Record, SBE pages 40, 42-44.*
- 5) The Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to reduce total taxable value from \$871,200 to \$738,778, for the 2013-2014 secured roll. *See Record, SBE pages 16, 48.*
- 6) 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 sent by facsimile transmission until March 14, 2013 and was therefore filed after the filing deadline. *See Record, SBE page 1; See Tr., 6-3-13, p. 91, ll. 12-17.*
- 7) 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., 6-3-13, p. 99, ll. 9-22.*
- 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) Based on the failure of the Taxpayer to show circumstances beyond his control which would allow the State Board jurisdiction to hear the case, the State Board did not accept jurisdiction to determine these matters.
- 4) 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 1 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