



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of

Tuscany Acquisitions III, LLC
APN 160-32-312-001 through 160-32-312-024
Clark County, Nevada
PETITIONER

Michele Shafe
Clark County Assessor
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

Case No. 13-350

ORDER OF REMAND

Appearances

Michael P. Killion appeared on behalf of Tuscany Acquisitions III, LLC (Taxpayer).

David Bichsel 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 Las Vegas, Nevada, on July 9, 2013 after due notice to the Taxpayer and the Assessor.

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.
- 4) The subject properties consist of 24 finished vacant residential lots ranging in size from .10 to .28 acres, located on the golf course on parcel 23, Tuscany Village, Clark County, Nevada. See *Record, SBE pages 21, 49-51, and 56.*
- 5) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject properties of a base lot value of \$35,000 with no subdivision discount, be upheld for the 2013-2014 secured roll. See *Record, SBE pages 13 and 56.*
- 6) The State Board found the County Board provided an insufficient record to review and upon which to make a decision. See *Tr., 7-9-13, p. 144, l. 3 through p. 146, l. 2; p. 149, l. 19 through p. 150, l. 10.*
- 7) The State Board remanded the case to the County Board to consider the appeal of the Taxpayer, and to develop an adequate record which shows the evidence and testimony on which the County Board relied to make its decision. See *Tr., 7-9-13, p. 154, l.3 through p. 155, l. 12.*
- 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, and the State Board accepted jurisdiction to determine this matter.
- 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 taxable value of the subject property.

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 13-350 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.

A handwritten signature in black ink, appearing to read 'C. Nielsen', written over a horizontal line.

Christopher G. Nielsen, Secretary
CGN/ter