



- 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. *Record, SBE page 35, Receipt of Certified Mail.*
- 4) The subject property is a 1963 Mooney M20C Aircraft, tail number N#1357W, Serial #2638, Clark County, Nevada. *See Record, SBE pages 33; Tr., 8-25-14, p. 251, ll. 8-11.*
- 5) The aircraft was sold and taken out of the state on August 11, 2013. Taxpayer asserted the taxes should be prorated because the aircraft was not in the state for most of the year. *See Record, SBE page 4; Tr., 8-25-14, p. 252, l. 22 through p. 254, l. 8.*
- 6) The State Board found the aircraft was located in the state on July 1, 2013, the lien date, and was subject to taxation for the 2013-2014 tax year. *See Tr., 8-25-14, p. 273, ll. 8-25.*
- 7) On direct appeal, the State Board upheld the assessment established by the Assessor. *See Tr., 8-25-14, p. 274, l. 15 through p. 275, l. 3.*
- 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 Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The subject property is appraised at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 and NAC 361.1375 for the 2013-2014 tax year. The assessed value is 35% of taxable value.
- 5) NRS 361.260(2) requires the Assessor to discover all property in the county; determine the taxable value of personal property located in the county as of July 1 of the fiscal year; and place the same on the unsecured roll at any time between May 1 and the following April 30. NRS 361.020 defines the fiscal year as extending from July 1 of one year to June 30 of the following year.
- 6) The Nevada Supreme Court has held that the owner of personal property which has a situs in Nevada on the date the property tax lien attaches is liable for the entire tax even though the property is removed from the State before actual assessment. *See State v. Eastabrook, 3 Nev. 173, 176-177 (1867)*, as quoted in AGO 70-681. The lien attaches on July 1 of the year for which the taxes are levied, upon all property then within the county. *See NRS 361.450(2).*
- 7) 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 19<sup>th</sup> DAY OF NOVEMBER, 2014.

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

Christopher G. Nielsen, Secretary  
CGN/ter