



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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CHRISTOPHER G.
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Secretary

In the Matter of)	
)	
Emily Shih)	
APN: 162-09-614-026)	
Clark County, Nevada)	
PETITIONER)	
)	Case No. 14-304
Michele Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
CLARK COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of Emily Shih (Taxpayer).

Mary Anne Weidner 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 2014-15 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 29, 2014 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 2014-2015. The appeal was sent by facsimile transmission and dated April 2, 2014. The appeal for the tax year 2014-15 was due on March 10, 2014 and was therefore late, however, the decision of the Clark County Board of Equalization (County Board) was not received by the Taxpayer until March 13, 2014. *See Record, SBE page 4.* The State Board typically provides a ten-day grace period from the time the decision letter is received by the Taxpayer to file an appeal, based on the 10 day filing period allowed between February 28th, the last day an appeal can be heard by a county board and March 10, the filing deadline to the State Board. Using that standard, the appeal to the State Board was still filed late. Accordingly, the Secretary recommended to the State Board that the appeal for the year 2014-15 be dismissed for lack of jurisdiction due to untimely filing of the appeal. *See Tr., 7-29-14, p. 360, l. 16 through p. 361, l. 8.*

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. *Record, SBE page 33; Tr., 7-29-14, p. 362, ll. 5-8.*
- 4) The subject property consists of a 2,805 square foot, single-family residence condominium built in 2003, and located on Paradise Road in Las Vegas, Clark County, Nevada. *See Record, SBE pages 22-24; 26; Tr., 7-29-14, p. 362, ll. 10-12.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$525,410, including common element, be upheld for the 2014-2015 secured roll. *See Record, SBE pages 11 and 27.*
- 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 sent by facsimile transmission on April 2, 2014 and was therefore filed after the filing deadline. *See Record, SBE page 1; Tr., 7-29-14, p. 360, l. 16 through p. 361, l. 8.*
- 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., 7-29-14, p. 361, l. 17 through p. 362, l. 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 Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 3) Based on the failure of the Taxpayer to show circumstances beyond the control of the Taxpayer as to why the appeal was not timely filed to the State Board, the State Board declined to accept jurisdiction of the case.
- 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

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 20th DAY OF OCTOBER, 2014.

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

Christopher G. Nielsen, Secretary
CGN/ter