

STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

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In the Matter of)
Paul Atwood)
)
APN: 161-21-411-074)
Clark County, Nevada)
PETITIONER)
) Case No. 15-125
Michele Shafe)
Clark County Assessor	j
RESPONDENT	j

NOTICE OF DECISION

Appearances

Paul Atwood appeared on behalf of himself (Taxpayer).

Jeff Payson 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 2015-16 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Henderson, Nevada, on May 4, 2015 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 failed to file out the required form, and pertinent information such as the year being appealed was missing from the letter supplied by the Taxpayer. The appeal was postmarked on February 27, 2015. The Taxpayer did not first appeal to the Clark County Board of Equalization (County Board). Assuming the appeal was intended for the current year, the Secretary recommended to the State Board that the appeal for the year 2015-2016 be dismissed for 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.
- 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 Department provided notice of the hearing. See Record, SBE pages 22-25; Tr., 5-4-15, p. 19, II. 3-10.
- 4) The subject property consists of a one-story single family residence containing 800 square feet, built in 1962, and located on Newton Drive in Las Vegas, Clark County, Nevada. See Record, SBE page 15; Maps, SBE pages 17-18.
- 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 to the State Board was not first heard by the County Board. *Tr.*, 5-4-15, p. 9, l. 8-18.
- The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board), and declined to accept jurisdiction of the case. ¹ See Tr., 5-4-15, p. 26, I. 13 through p. 27, I. 4.
- 7) 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

- 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).
- 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 LOAY OF JULY, 2015.

Deonne Contine, Secretary

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Case No. 15-125, Atwood Notice of Decision

As noted by the Nevada Supreme Court, "The 'exhaustion doctrine' is sound judicial policy. If administrative remedies are pursued to their fullest, judicial intervention may become unnecessary. Had appellant sought relief before the respective boards of equalization, he may well have been granted the relief he now seeks in the first instance by judicial intervention."