

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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Record, SBE page 40.*
- 4) The subject property is a two-story, single family residence containing 7,002 square feet, built in 2008 and located on .33 acres on Rue Du Ville Way in Lake Las Vegas, Henderson, Clark County, Nevada. *See Record, SBE page 19; Maps, SBE pages 32-35; Tr., 7-19-16, p. 177, ll. 19-23.*
- 5) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$1,880,221 be reduced to \$1,338,304 including the common element of \$304, for the 2016-2017 secured roll. *See Record, SBE pages 11 and 38; Tr. 7-19-16, p. 177, ll. 23-25.*
- 6) The Assessor testified at the hearing that the Assessor's Office was denied access to the property to inspect it. *See Tr., 7-19-16, p. 178, l. 24 through p. 179, l. 3; p. 182, l. 21 through p. 190, l. 10.* As a result, the State Board considered whether it could take jurisdiction to hear the Taxpayer's petition under the requirements of NRS 361.360(4)(b). *See Tr., 7-19-16, p. 199, l. 18 through p. 203, l. 18.*
- 7) The State Board made no change to the decision of the County Board because the motion to accept jurisdiction to hear the case failed due to lack of a majority vote. Therefore, Taxpayer was granted no relief. *See State v. McKernan, 51 Nev. 336, 275 P. 369, 369-370 (1929). Tr., 7-19-16, p. 204, ll. 10-23.*
- 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.

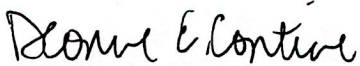
CONCLUSIONS OF LAW

- 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) NRS 361.375(9) requires a majority of the State Board to determine any action.
- 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.

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 27 DAY OF SEPTEMBER, 2016.



Deonne Contine, Secretary
DC/ter