



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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DEONNE E. CONTINE
Secretary

In the Matter of

Higgins Investments, LLC
APN 160-22-710-009
PETITIONER

Michele W. Shafe,
Clark County Assessor
RESPONDENT

Case No. 17-111

NOTICE OF DECISION

Appearances

No party appeared on behalf of Higgins Investments, LLC (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 2017-18 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on June 14, 2017, 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 2017-2018. *See Record SBE 1.* Appeals to the State Board for the 2017-2018 fiscal year should have been filed with the Clark County Board of Equalization (County Board) no later than January 15, 2017, as required by NRS 361.340(11). Any decision of the County Board could then have been appealed to the State Board no later than March 10, 2017, as required by NRS 361.360(1). Instead, the Taxpayer appealed directly to the State Board and did not file an appeal with the County Board. *See Transcript 06-14-2017, p. 46-48.* Accordingly, the Secretary recommended to the State Board that the appeal be dismissed for lack of jurisdiction.

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. *See Record SBE 12 -13.*
- 4) The subject property consists of .31 acres of vacant land, zoned Residential, H:RS-2-G-MP, and is located on in Clark County on Lake Las Vegas. *See Record SBE 9.*
- 5) Pursuant to NRS 361.340(11), every appeal must be filed with the county board of equalization on or before January 15th of the fiscal year for the assessment roll being appealed. The county board of equalization must review the petition and grant or deny the appeal.
- 6) Pursuant to NRS 361.400(1) and NRS 361.360(2), every appeal to the State Board must be presented on the same facts and evidence as were submitted to the county board of equalization in the first instance and an appeal by a taxpayer aggrieved by a county board of equalization action must be filed on or before March 10th.
- 7) The Taxpayer made no appeal to the County Board and the County Board did not grant or deny the appeal. *See Transcript 06-14-2017, p. 46, ll. 1-25.*
- 8) The Taxpayer filed a direct appeal with the State Board seeking to eliminate a common element improvement assessment from the 2017-2018 Secured Roll. *See Transcript 06-14-2017, p. 44, ll. 6-17 SBE 9-10.*
- 9) The State Board found that the Taxpayer did not show any substantial circumstances beyond the control of the taxpayers as to why the taxpayer did not appeal to the County Board for the 2017-2018 tax year and the State Board found that it therefore lacked jurisdiction over the case. *See Transcript 06-14-2017, p. 47-48.*
- 10) 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 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 State Board has the authority to determine the taxable values in the State.
- 3) The State Board found that the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not first filed with the County Board for the 2017-2018 tax year and the State Board found that it therefore lacked jurisdiction over 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

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 14th DAY OF SEPTEMBER, 2017.

Deonne E. Contine

Deonne Contine, Secretary
DC/hd