



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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DEONNE E. CONTINE
Secretary

In the Matter of

LV.NET
Account Number 104557
PETITIONER

Michele W. Shafe
Clark County Assessor
RESPONDENT

Case No. 17-119A

NOTICE OF DECISION

Appearances

Marty Mizrahi appeared on behalf of LV.NET (Taxpayer).

David Denman appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of personal property valuations for the 2016-2017 Unsecured 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 2016-2017. *See Record SBE 1-9.* Appeals to the State Board for the 2016-2017 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. 62.* 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 47-48.*
- 4) 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.
- 5) Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was not filed with the County Board before being filed with the State Board. *See Tr. 6-14-2017, p. 69-74.* The Taxpayer did not dispute that he did not file his appeal with the County Board before appealing to the State Board. *Id.*
- 6) 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. 78-79.*
- 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

- 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 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 2016-2017 tax year and the State Board found that it therefore lacked jurisdiction over the case.
- 3) 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 Contine, Secretary
DC/hd



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In the Matter of

LV.NET
Account Number 104557
PETITIONER

Michele W. Shafe
Clark County Assessor
RESPONDENT

Case No. 17-119B

NOTICE OF DECISION

Appearances

Marty Mizrahi appeared on behalf of LV.NET (Taxpayer).

David Denman appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of personal property valuations for the 2011-2012, 2012-2013, 2013-2014, 2014-2015, and 2015-2016 Unsecured 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 years 2011-2012, 2012-2013, 2013-2014, 2014-2015, and 2015-2016. See *Record SBE 1-13*. Appeals to the State Board for the applicable fiscal year should have been filed with the Clark County Board of Equalization (County Board) no later than January 15th of that applicable fiscal year, 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).

Appeals of assessments of personal property placed on the unsecured role, which were assessed after December 15, but before the following April 30th should have been filed directly with the State Board of Equalization on or before May 15th of that same fiscal year, as required by NRS 361.360(3).

In this case, the Taxpayer appealed directly to the State Board for the tax years 2011-2012, 2012-2013, 2013-2014, 2014-2015, and 2015-2016 on February 22, 2017. *See Record SBE 1*. Accordingly, the Secretary recommended to the State Board that the appeal be dismissed for because the appeals were filed late to the State Board. *See Record SBE 58*.

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 58-59*.
- 4) 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.
- 5) Pursuant to NRS 361.360(3), Appeals of assessments of personal property placed on the unsecured role, which were assessed after December 15, but before the following April 30th should have been filed directly with the State Board of Equalization on or before May 15th of that same fiscal year.
- 6) Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was untimely. *See Tr. 6-14-2017, p. 97, 99*. The Taxpayer did not dispute that its petition was late-filed. *Id.*
- 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

- 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 did not accept jurisdiction to hear the late-filed appeal based on the failure of the Taxpayer to show any legal authority which would allow the State Board jurisdiction to hear the appeal. *First American Title Company v. State of Nevada*, 91 Nev. 804, 543 P2d 1334 (1975).
- 3) 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 above Findings of Fact and Conclusions of Law the State Board held it is without jurisdiction to hear the late-filed appeal. 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 Contine, Secretary
DC/hd