



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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WILLIAM D. ANDERSON
Secretary

In the Matter of)	Case No. 18-112
)	
APN 177-01-410-033)	
)	
Martin Paris)	
PETITIONER)	
)	
v.)	
)	
)	
Michele W. Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the Clark County)	
Board of Equalization)	

ORDER OF REMAND

Appearances

Martin Paris (Taxpayer) appeared.

Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's appeal from the County Board's decision regarding valuations for the 2018-2019 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 30, 2018, after due notice to the Taxpayer and the Assessor.

On or about January 13, 2018, the Taxpayer petitioned the Clark County Board of Equalization (County Board) for a review of the taxable valuation of his real property for the 2018-2019 Secured Roll, the 2016-2017 Supplemental Roll and the 2017-2018 Secured Roll. On February 24, 2018, the County Board held a hearing and reviewed the Taxpayer's petition. The County Board adjusted the total taxable value to \$700,000 (from the Assessor's recommendation of \$810,649) for the 2018-2019 Secured Roll. On or about March 9, 2018, the Taxpayer appealed to the State Board.

The Taxpayer's appeal to the State Board included challenges for the 2016-2017 Supplemental Roll and 2017-2018 Secured Roll. The Taxpayer's appeal to the County Board included handwritten notes to include an appeal of the 2016-2017 Supplemental Roll and the 2017-2018 Secured Roll, but those appeals were not considered by the County Board.

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/or waived full notice and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- 4) The subject property is residential and improved with a single-family residence and located in Las Vegas, Clark County, Nevada.
- 5) At its hearing on February 24, 2018, the County Board only considered the proper valuation for the 2018-2019 Secured Roll, but took no action with respect to the 2016-2017 Supplemental Roll or the 2017-2018 Secured Roll valuations.
- 6) The Taxpayer testified that he repaired extensive vandalism to the subject property by the prior owner and spent approximately \$120,000 to \$130,000.
- 7) The Taxpayer testified that in November 2015, two representatives from the Assessor's office visited the subject property to conduct an inspection.
- 8) The Taxpayer testified that he asked repeatedly what they were doing the inspection for and that he wanted a copy of their findings, but he never received any response.
- 9) The Taxpayer testified that in May 2016 he emailed one of the Assessor's representatives that he was going to New York and that he never received a copy of her findings from the inspection. He provided his contact information in the email. The Assessor's representative responded that his response was sufficient, but provided no further information. (SBE 54-55).
- 10) In June 2016, the Assessor's Office mailed 1,000's of notices of supplemental assessments to any owner receiving a supplemental assessment, including the Taxpayer.
- 11) The supplemental value given to the subject property was \$360,159 which was added to the taxable value of \$354,036 for a total of \$714,195.
- 12) The Taxpayer testified that he did not receive notice of the supplemental assessment.
- 13) The proper determination of the taxable value of the subject property requires that the 2016-2017 Supplemental Roll and 2017-2018 Secured Roll be considered, and that the effects of such consideration may ultimately affect the proper taxable value for the 2018-2019 Secured Roll.
- 14) The Assessor testified that the County Board did not consider the 2016-2017 Supplemental Roll or the 2017-2018 Secured Roll, so there is nothing in the record for those years.
- 15) The Taxpayer included in his appeal to the County Board an appeal of the 2016-2017 Supplemental Roll and 2017-2018 Secured Roll as handwritten on the appeal form, but those appeals were not heard or discussed by the County Board.

16) 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) Based on the Taxpayers' Bill of Rights codified in NRS 360.291, the State Board approved a motion (4-1) to accept jurisdiction of Taxpayer's challenges to the 2016-2017 Supplemental Roll and 2017-2018 Secured Roll.

3) The Taxpayer timely filed a notice of appeal for the 2018-2019 Secured Roll.

4) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.

5) The State Board has authority to remand a case to the County Board if it determines the record of a case on appeal is inadequate because of an act or omission of the county assessor, district attorney, or county board of equalization. See NRS 361.360(6).

6) The State Board has the authority to direct the County Board to develop an adequate record within 30 days after the remand. See NRS 361.360(6).


7) 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.

ORDER

Based on the above Findings of Fact and Conclusions of Law, the State Board decided by unanimous vote to remand this matter to the County Board to consider the Taxpayer's appeal of the taxable values for the subject property based on the 2016-2017 Supplemental Roll and 2017-2018 Secured Roll. The County Board may also revise or leave unchanged its decision for the taxable value of the subject property for the 2018-2019 Secured Roll.

Within 30 days of this Order, the County Board shall hold a hearing in this matter and review the record and any supplemental evidence presented by the parties and supplement the record in this matter with the County Board's findings of fact and conclusions of law.

BY THE STATE BOARD OF EQUALIZATION THIS 11TH DAY OF SEPTEMBER 2018.


William D. Anderson, Secretary