



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

WILLIAM D. ANDERSON
Secretary

In the Matter of)	Case No. 18-131
)	
APN 177-28-601-011)	
)	
Lawrence M. Green)	
PETITIONER)	
)	
v.)	
)	
)	
Michele W. Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the Clark County)	
Board of Equalization)	

NOTICE OF DECISION

Appearances

Lawrence M. Green (Taxpayer) appeared on behalf of himself.

Doug Scott 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 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. The Taxpayer did not appear on July 30, 2018, and the State Board proceeded with the hearing pursuant to NAC 361.708(4)(a). The Taxpayer appeared at the hearing on July 31, 2018, and after hearing the Taxpayer, the State Board agreed to reopen the matter to hear the Taxpayer's arguments.

Taxpayer petitioned the Clark County Board of Equalization (County Board) for review of the taxable valuation of his real property by petition dated January 23, 2018, and postmarked January 24, 2018. The County Board made no change to the taxable value because the petition was not timely filed and the County Board did not take jurisdiction to consider the petition. The appeal of the County Board's decision to the State Board was timely filed. The question before the State Board is whether the County Board erred in its decision not to accept jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board in accordance with NRS 361.360, 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.
- 4) The subject property is residential and improved with a single family residence and located in Las Vegas, Clark County, Nevada.
- 5) Taxpayer's appeal to the County Board was due to be filed no later than January 16, 2018, pursuant to NRS 361.356(1)(a). The Taxpayer did not file a petition with the County Board until January 24, 2018, and therefore the petition was 8 days late. The County Board did not accept jurisdiction to hear the Taxpayer's appeal because the appeal was untimely.
- 6) The Taxpayer testified that he called the Assessor's office on January 16, 2018 and was told to send in the appeal.
- 7) The appraiser the Taxpayer spoke to at the Assessor's Office was not available to testify, but the Assessor testified that the Taxpayer called their office on January 17, 2018 and that everyone is told to file their appeal regardless of it being untimely.
- 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 to the State Board, 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) The County Board had sufficient evidence before it to support its decision not to accept jurisdiction over the Taxpayer's petition.
- 5) The Taxpayer failed to meet its burden that the County Board's decision was in error.
- 6) 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 and by a preponderance of the evidence, the State Board decided by a 4-1 vote to uphold the County Board's decision. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 1ST DAY OF OCTOBER, 2018.


William D. Anderson, Secretary