



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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WILLIAM D. ANDERSON
Secretary

In the Matter of)	Case No. 18-133
)	
APN 126-24-315-086)	
)	
Michele W. Shafe)	
Clark County Assessor)	
PETITIONER)	
)	
v.)	
)	
Xiao Chen)	
RESPONDENT)	

NOTICE OF DECISION

Appearances

Jim Jacobs appeared on behalf of the Clark County Assessor's Office (Assessor).

No one appeared on behalf of Xia Chen (Taxpayer).

Summary

This matter of the Assessor's petition for review of a change to the tax roll pursuant to NRS 361.769 for property escaping taxation was heard by the State Board of Equalization (State Board) at its meeting on July 31, 2018. The subject property is a two story single family residence that is approximately 1,887 square feet.

FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The State Board is authorized to hear requests to add property to the tax rolls pursuant to NRS 361.769.

3) The Assessor testified that the single family home on the subject property was completed in 2015, but was not added to the property tax record.

4) The Assessor sent a certified letter to the Taxpayer noticing the Taxpayer that the property escaped taxation for the improvements for the tax years 2015-16, 2016-17, 2017-18 and that the State Board would be asked to allow the Assessor to place the adjusted assessed improvement values on the secured tax rolls for those years.

CONCLUSIONS OF LAW

1) The Assessor and Taxpayer 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.

2) This matter is properly before the State Board pursuant to NRS 361.769(3)(b).

3) The Assessor complied with the requirements of NRS 361.769(4) by noticing the Taxpayer of the assessment.

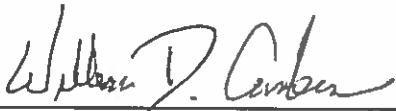
DECISION

The State Board, by unanimous vote, granted the Assessor's petition. The adjusted assessed improvement value for the subject property may replace the previous improvement values on the secured tax rolls as follows:

Fiscal Year	Previous Improvement Value	Adjusted Improvement Value
2015-16	\$98	\$57,398
2016-17	\$97	\$58,398
2017-18	\$96	\$61,583

The Clark County Comptroller is instructed to change the improvement values on the secured rolls of the county consistent with this decision.

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


William D. Anderson, Secretary