



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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WILLIAM D. ANDERSON
Secretary

In the Matter of)	Case No. 18-167
)	
APN 161-15-111-088)	
)	
Michele W. Shafe)	
Clark County Assessor)	
PETITIONER)	
)	
v.)	
)	
A Q Living Trust)	
RESPONDENT)	

NOTICE OF DECISION

Appearances

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

No one appeared on behalf of A Q Living Trust (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 one story single family residence that is approximately 1,234 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 2012, 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 2014-15, 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 was 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) The Taxpayer was properly noticed of the hearing before the State Board by certified mail as required by law.

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

4) 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 roll as follows:

Fiscal Year	Previous Improvement Value	Adjusted Improvement Value
2014-15	\$514	\$42,341
2015-16	\$514	\$48,305
2016-17	\$506	\$46,878
2017-18	\$499	\$49,197

The Clark County Comptroller is instructed to certify the assessment consistent with this decision.

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



William D. Anderson, Secretary