



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. 18-169  
APN 137-34-119-060 )  
Michele W. Shafe )  
Clark County Assessor )  
PETITIONER )  
v. )  
Alan & Cindy Horwitz )  
RESPONDENTS )

**NOTICE OF DECISION**

***Appearances***

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

No one appeared on behalf of Alan & Cindy Horwitz (Taxpayers).

***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 1,860 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 built in 2016, but was not added to the property tax record.
- 4) The Assessor sent a certified letter to the Taxpayers noticing the Taxpayers that the property escaped taxation for the improvements for the tax year 2017-18 and that the State Board

would be asked to allow the Assessor to place the adjusted assessed improvement value on the secured tax roll for that year.

### 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 Taxpayers were 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 Taxpayers 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
2017-18	\$183	\$97,862

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

BY THE STATE BOARD OF EQUALIZATION THIS 12<sup>th</sup> DAY OF OCTOBER, 2018.

  
\_\_\_\_\_  
William D. Anderson, Secretary