



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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WILLIAM D. ANDERSON
Secretary

In the Matter of)	Case No. 18-188
)	
APN 139-14-301-001)	
)	
Michele W. Shafe)	
Clark County Assessor)	
PETITIONER)	
)	
v.)	
)	
Gail F. Gibson Family Trust and Lonnie G. and)	
Clara A. Smith)	
RESPONDENT)	

NOTICE OF DECISION

Appearances

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

No one appeared on behalf of Gail F. Gibson Family Trust and Lonnie G. and Clara A. Smith (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 loft industrial building consisting of 14,375 square feet and the property has standard site improvements.

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 a demolition permit was pulled for the structure on the subject property, so the Assessor's Office stopped assessing the property for any improvements in 2015.
- 4) The Assessor discovered the structure on the subject property was not demolished.

5) The Assessor testified that he 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, and 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.

6) The Assessor testified that he spoke to the Taxpayer and explained the situation and that the Taxpayer did not object.

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 values for the subject property may be added to the secured tax rolls as follows:

Fiscal Year	Adjusted Improvement Value
2015-16	\$171,578
2016-17	\$170,908
2017-18	\$168,648

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