



**STATE OF NEVADA  
STATE BOARD OF EQUALIZATION**

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**MELANIE YOUNG**  
Secretary

|                                     |   |                 |
|-------------------------------------|---|-----------------|
| In the Matter of                    | ) | Case No. 19-166 |
|                                     | ) |                 |
| APN: 125-07-412-145                 | ) |                 |
|                                     | ) |                 |
| Briana Johnson                      | ) |                 |
| Clark County Assessor,              | ) |                 |
| PETITIONER                          | ) |                 |
|                                     | ) |                 |
| v.                                  | ) |                 |
|                                     | ) |                 |
| Kevin C. and Jennifer N. Shaw,      | ) |                 |
| RESPONDENTS                         | ) |                 |
|                                     | ) |                 |
| Direct Appeal to the State Board of | ) |                 |
| Equalization                        | ) |                 |
|                                     | ) |                 |

**NOTICE OF DECISION**

***Appearances***

No one appeared on behalf of the Respondents, Kevin C. and Jennifer N. Shaw (Taxpayers).

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

***Summary***

The matter of the Assessor's petition for review of a change to the tax roll pursuant to NRS 361.769 for property escaping taxation came before the State Board of Equalization (State Board) for hearing in Henderson, Nevada, on July 29, 2019, after due notice to Taxpayers and Assessor. The subject property is a single-family home in Clark County, Nevada.

**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. Taxpayers and 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. Assessor testified that the single-family home on the subject property was completed in 2017 but was not added to the property tax record.

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5. Assessor sent a certified letter to Taxpayers noticing Taxpayers that the property escaped taxation for the improvements for the tax years 2017-18 and 2018-19 and that the State Board would be asked to allow Assessor to place the adjusted assessed improvement values on the secured tax rolls for those years.

#### CONCLUSIONS OF LAW

1. Taxpayers and Assessor are subject to the jurisdiction of the State Board.
2. This matter is properly before the State Board pursuant to NRS 361.769(3)(b).
3. Assessor complied with the requirements of NRS 361.769(4) by noticing Taxpayers of the assessment.

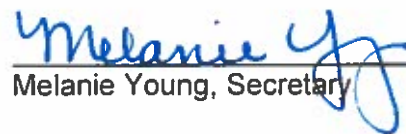
#### DECISION

The State Board, by unanimous vote, granted the Assessor's petition. The adjusted improvement values 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 |
|-------------|----------------------------|----------------------------|
| 2017-18     | 0                          | \$100,760                  |
| 2018-19     | 182                        | \$93,998                   |

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 16<sup>th</sup> DAY OF September 2019.

  
Melanie Young, Secretary