



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

STEVE SISOLAK
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

MELANIE YOUNG
Secretary

In the Matter of)	Case No. 19-169
)	
Rainforest Café #460,)	
PETITIONER)	
)	
v.)	
)	
Briana Johnson)	
Clark County Assessor,)	
RESPONDENT)	
)	
Direct Appeal to State Board of Equalization)	

NOTICE OF DECISION

Appearances

Doug Savage appeared on behalf of the Petitioner, Rainforest Café #460 (Taxpayer).

David Denman and Lisa Logsdon appeared on behalf of the Respondent, the Clark County Assessor's Office (Assessor).

Summary

The matter of Taxpayer's petition for review of personal property valuation for the 2018-2019 Unsecured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Henderson, Nevada, on July 29, 2019, after due notice to Taxpayer and Assessor.

On or about July 17, 2019, Taxpayer filed a direct appeal with the State Board of Equalization (State Board). The subject property is business personal property. Pursuant to NAC 361.7014, the Department recommended that this matter be dismissed as it was untimely filed.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

1. The State Board is an administrative body created pursuant to NRS 361.375.
2. Taxpayer 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.

3. Taxpayer has the burden of proof pursuant to NAC 361.745.
4. Direct appeals to the State Board may be made when personal property is placed on the unsecured tax roll and was assessed after December 15 but before or on the following April 30.
5. Taxpayer's deadline to file a direct appeal to the State Board was May 15, 2019.
6. Taxpayer received its initial tax bill in April 2019.
7. Taxpayer disputed the property on the tax bill with the Assessor's office and received a final value on June 26, 2019.
8. The Assessor made a downward adjustment to the value in its final notice, but the value was not as low as Taxpayer had requested.
9. Taxpayer filed a direct appeal with the State Board on July 17, 2019.
10. Taxpayer argued the deadline of May 15 should be extended because he was in negotiations with the Assessor beginning in April 2019 to June 26, 2019.
11. Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

1. The State Board has authority to determine whether it has jurisdiction to hear a matter.
2. The State Board does not have jurisdiction over a personal property tax appeal for the 2018-2019 unsecured roll of the Assessor that is untimely filed unless circumstances beyond Taxpayer's control prevented it from filing timely.
3. Taxpayer did not present evidence to the State Board that circumstances beyond its control prevented it from filing timely.
4. Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board unanimously decided not to take jurisdiction over the appeal. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 16th DAY OF September 2019.


Melanie Young, Secretary