



STATE OF NEVADA

STATE BOARD OF EQUALIZATION

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MELANIE YOUNG  
Secretary

In the Matter of	)	Case No. 20-144, 20-150
	)	
Legacy Traditional Schools – Nevada,	)	
Inc.,	)	
PETITIONER	)	
	)	
v.	)	
	)	
Clark County Assessor,	)	
RESPONDENT	)	
	)	
Appeal from the Decision of the Clark County	)	
Board of Equalization	)	

NOTICE OF DECISION

***Appearances***

Kara Hendricks and Corey Kennedy appeared on behalf of Petitioner, Legacy Traditional Schools – Nevada, Inc. (Taxpayer).

Doug Scott, Tina Poff and Lisa Logsdon appeared on behalf of the Respondent, Clark County Assessor (Assessor).

***Summary***

The matter of the Taxpayer's petition for review of property tax exemption for the 2019-2020 supplemental roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing via Zoom meeting (in accordance with Governor's Declaration of Emergency Directive 006 (extended by Directive 026 and by Directive 029) on August 24, 2020, after due notice to the Taxpayer and the Assessor. The subject property is a charter school.

Taxpayer petitioned the Clark County Board of Equalization (County Board) for a review of the taxable valuation of its real property for the 2019-2020 supplemental roll pursuant to NRS 361.155. The County Board heard the petition on February 24, 2020 and denied jurisdiction on the grounds that Taxpayer's petition was untimely. Taxpayer appealed the County Board decision to the State Board. Pursuant to NAC 361.7014, the Secretary to the State Board set the petition as a notice of appearance as the County Board denied jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board in accordance with the requirements of NRS 361.360, 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. The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.
3. 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, as may have been amended by the Governor's Declaration of Emergency Directive 006 (extended by Directive 026 and Directive 029).
4. Taxpayer and Assessor agreed to hear both appeals together.
5. Taxpayer purchased the property on Case No. 20-144 on November 16, 2016 and called the Assessor to inquire about its tax-exempt status. Taxpayer was told it must submit a certificate of occupancy with its exemption request. Taxpayer submitted the tax exemption request on November 6, 2017 after receiving its certificate of occupancy. The Assessor responded on November 15, 2018 informing Taxpayer that the request was granted for the 2018-2019 fiscal year.
6. Taxpayer purchased the property in Case No. 20-150 on September 14, 2017 and applied for the tax-exempt status on August 24, 2018 believing it needed a certificate of occupancy to apply. The Assessor responded on November 15, 2018 informing Taxpayer that the request was granted for the 2019-2020 fiscal year.
7. Taxpayer's representative said when she first talked to the Assessor, she was told the Taxpayer needed a certificate of occupancy before applying for the exemption.
8. Once Taxpayer realized it would not get tax-exempt status for earlier years, it reached out to the Assessor.
9. The Assessor's office changed its position on the certificate of occupancy once Taxpayer's representative directed them to NRS 361.065.
10. The Assessor processes any requests for an exemption for the next fiscal year if they are submitted after June 15.
11. Taxpayer is seeking an exemption for the 2017-2018 tax year for Case No. 20-144 and the 2018-2019 tax year for Case No. 20-150.
12. The Assessor contends the appeals are untimely.
13. The Taxpayer relied on faulty information from the Assessor's office which delayed their filing for the tax exemption.
14. This situation with the Taxpayer being the owner of the property and the school is unique as most charter schools are leased.
15. Taxpayer acted in good faith and sought its tax-exempt status as soon as it was told it could apply.
16. 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. The State Board has the authority to determine matters necessary to carry out the power conferred on the State Board by statute. *Checker, Inc. et al. v. Public Serv. Comm'n*, 84 Nev. 623, 629-30, 446 P.2d 981, 985 (1968).
2. The State Board may remand a matter to the County Board pursuant to NRS 361.360.
3. Taxpayer should not be precluded from tax-exempt status, because it relied on instructions from the Assessor's office regarding when to apply for such exemption.
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 to remand these cases to the County Board to be heard on their merits. The County Board shall accept jurisdiction to consider the exemption for the 2017-2018 tax year for Case No. 20-144 and the 2018-2019 tax year for Case No. 20-150.

BY THE STATE BOARD OF EQUALIZATION THIS 19<sup>th</sup> DAY OF October, 2020.

  
Melanie Young, Secretary