

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) The Taxpayer and the 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) The subject property consists of a 3,720 square foot, two-story, single-family residence built in 1994, with a 1,524 square foot garage and casita; and located on a .51 acre lot on Realeza Court in Las Vegas, Clark County, Nevada. *See Tr., 8-29-12, p. 124, l. 23 through p. 125, l. 3; Record, SBE pages 38-39; 46.*
- 5) The Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to reduce the total taxable value of \$464,800 to \$360,000 for the 2012-2013 secured roll. *See Record, SBE pages 13; 49.*
- 6) The State Board made no motion to affirm or deny the decision of the County Board. Relief to the appellant was neither granted nor denied. As a result, the decision of the County Board was not overturned. *See Adams-McGill Co. v. McKernan 51 Nev 336 (1929); Tr., 8-29-12, p. 145, l. 9 through p. 146, l. 20.*
- 7) The assessed value as previously determined by the County Board is 35% of taxable value.
- 8) 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 Taxpayer timely filed a notice of appeal, and the State Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board. In particular, the State Board has jurisdiction to hear Taxpayer's appeal for the 2012-2013 secured roll pursuant to NRS 361.360(1) and NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) NRS 361.375(9) requires a majority of the State Board to determine any action. *See Adams-McGill Co. V. McKernan, 151 Nev. 336 (1929).*
- 5) 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

The Petition of the Taxpayer is denied, based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 28th DAY OF NOVEMBER, 2012.



Christopher G. Nielsen, Secretary
CGN/ter