



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)
)
Amusement Game Rentals)
Account number 145127-99)
Clark County, Nevada)
PETITIONER)
) Case No. 12-202
Michele Shafe)
Clark County Assessor)
RESPONDENT)

NOTICE OF DECISION

Appearances

No one appeared on behalf of Amusement Game Rentals, Inc. (Taxpayer).

Doug Scott appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of personal property valuations for the 2007-2008, 2008-2009, and 2009-2010 tax years within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 17, 2012 after due notice to the Taxpayer and the Assessor.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax years 2007-2008, 2008-2009, and 2009-2010. The appeal was sent to the State Board by facsimile transmission on March 9, 2012.

Any taxpayer whose real or personal property was placed on the unsecured tax roll after December 15 but before or on the following April 30 may appeal directly to the State Board by May 15 of the year in which the assessment was made. See NRS 361.360(3). The appeals for all three years were two to four years late. Accordingly, the Secretary recommended to the State Board that the appeal for the year 2009-2010 be dismissed for lack of jurisdiction due to untimely filing of the appeal.

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) 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. The Department provided evidence to show the Taxpayer received notice of the hearing. See *Tr., 7-17-12, p.*; *Record, SBE page 22.*
- 4) The subject property consists of personal property such as gaming tables, patio furniture, photo booths, video games, NASCAR simulators, pool and air hockey tables, juke boxes, raffle drums, mechanical bulls and other equipment located in Las Vegas, Clark County, Nevada. See *Record, SBE page 13.*
- 5) Pursuant to NRS 361.360 (3), any taxpayer whose real or personal property was placed on the unsecured tax roll after December 15 but before or on the following April 30 may appeal directly to the State Board, if the appeal is filed by May 15 of the year of assessment. The Assessor billed the property on the 2007-2008 unsecured roll on April 4, 2008; for the 2008-2009 tax year on April 3, 2009; and for the 2009-2010 tax year on June 22, 2010. See *Record, SBE pages 4-6.* For the 2007-2008 tax year, direct appeals must have been filed by May 15, 2008. The appeal to the State Board for the 2007-2008 tax year was not sent to the State Board until March 9, 2012. The appeal for 2007-2008 tax year was therefore filed nearly 4 years after the filing deadline. Similarly, the 2008-2009 tax year appeal was filed nearly 3 years after the filing deadline, and the 2009-2010 tax year appeal was filed nearly 2 years after the filing deadline. See *Record, SBE page 1.*
- 6) The State Board found the Taxpayer did not show under what legal authority the State Board could hear the appeal for the 2007-2008, 2008-2009, and 2009-2010 tax years and declined to accept jurisdiction of case No. 12-202. See *Tr., 7-17-12, p. 18, l. 25 through p. 19, l. 8.*
- 7) 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

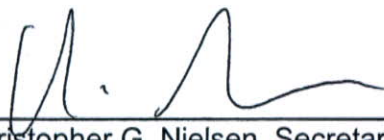
- 1) The State Board has authority to determine whether it has jurisdiction to hear a matter. The State Board has the authority to determine matters necessary to carry out the power conferred on the State Board by statute. *Checker, Inc. et al. v. Public Serv. Comm'n*, 84 Nev. 623, 629-630, 446 P.2d 981 (1968).
- 2) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 3) Based on the failure of the Taxpayer to show any legal authority which would allow the State Board jurisdiction to hear the case, the State Board did not accept jurisdiction to determine these matters. *First American Title Company v. State of Nevada*, 91 Nev 804, 543 P2d 1334 (1975).
- 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.

- 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

Based on the foregoing Findings of Fact and Conclusions of Law, the State Board held it is without jurisdiction to hear the above referenced appeal by the Taxpayer. 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 28 DAY OF SEPTEMBER, 2012.



Christopher G. Nielsen, Secretary
CGN/ter