

submission deadline required by NRS 361.362. Although such documentation was available at the County Board hearing, the County Board did not accept jurisdiction to hear the case. The question before the State Board is whether the County Board had sufficient evidence before it to support its decision to not accept jurisdiction.

The testimony and evidence in case number 15-232, CSFB 2005-C6 City Center West Office Building LLC dba Torchlight Loan Service LLC was incorporated into the current case by reference. *See Tr., 6-2-15, p. 421, ll. 2-6.*

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

FINDINGS OF FACT

- 1) Pursuant to NRS 361.340(11), every appeal to the county board must be filed not later than January 15th. The tax agent filed with the Clark County Board of Equalization (County Board) an appeal dated January 15, 2015. *See Record, SBE page 10.* However, there was no signature of the owner on the appeal form authorizing the agent to file the appeal. A separate, completed agent authorization form was also supplied on January 15, 2015, but the authorization was signed by a person who could not be verified by the Assessor as the owner or agent or employee of the owner. *See Record, SBE page 17; Tr., 6-2-15, p. 487, ll. 10-25.*
- 2) The County Board did not accept jurisdiction to hear the Taxpayer's appeal because it found that documentation showing authority to sign the agent authorization was unclear evidence of ownership. *See Record, SBE pages 13 and 32-34.*
- 3) The State Board found that the Assessor did not send a notice to the Taxpayer to cure the lack of documentation; and that the Chairman of the County Board acknowledged the signatory on the agent authorization form was an owner of the property. *See Tr., 6-2-15, p. 507, l. 21 through p. 508, l. 25.*
- 4) The State Board found the County Board decision to not accept jurisdiction should be reversed and the case remanded to the County Board to determine the taxable value of the property. *See Tr., 6-2-15, p. 508, l. 22 through p. 510, l. 16.*
- 5) 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 accepted 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 2015-2016 tax year pursuant to NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State. *NRS 361.395.*

- 4) The State Board has the authority to remand a case to the county board of equalization if it determines the record of a case on appeal is inadequate because of an act or omission of the county assessor, district attorney, or county board of equalization. See *NRS 361.360(6)*.
- 5) A preponderance of the evidence is defined as whether "the fact sought to be proved is more probable than not." *Kent K. v. Bobby M., 110 P.3rd 1013, 1018 (Ariz., 1995)*. Based on the State Board's finding that the County Board's decision to not take jurisdiction was not supported by a preponderance of the evidence, the State Board reversed the decision of the County Board.
- 6) The State Board has the authority to direct the county board to develop an adequate record within 30 days after the remand. See *NRS 361.360(6)*.
- 7) NRS 361.362 states that at the time a person files an appeal pursuant to NRS 361.356, 361.357 or 361.360 on behalf of the owner of a property, the person shall provide to the county board of equalization or the State Board of Equalization, as appropriate, written authorization from the owner of the property that authorizes the person to file the appeal concerning the assessment that was made. If the person files the appeal in a timely manner without the written authorization required by this section, the person may provide that written authorization within 48 hours after the last day allowed for filing the appeal.
- 8) 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 Clark County Board of Equalization is instructed to accept jurisdiction to hear this appeal, hold a hearing to review the record of this matter and any supplemental evidence presented by the parties, and determine the appropriate taxable value of the subject property.

The Petition of the Taxpayer is granted 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 31ST DAY OF AUGUST, 2015.



Deonne Contine, Secretary
DC/ter