



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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MELANIE YOUNG  
*Secretary*

In the Matter of	)	Case No. 19-170
	)	
APN: 124-35-102-005	)	
	)	
Schoolhouse Ann Road LLC,	)	
PETITIONER	)	
	)	
v.	)	
	)	
Briana Johnson	)	
Clark County Assessor,	)	
RESPONDENT	)	
	)	
Direct Appeal to State Board of Equalization	)	

**NOTICE OF DECISION**

***Appearances***

Jeremy Christensen appeared on behalf of the Petitioner, Schoolhouse Ann Road LLC (Taxpayer).

Tina Poff appeared on behalf of the Respondent, the Clark County Assessor's Office (Assessor).

***Summary***

The matter of the Taxpayer's petition for direct appeal with respect to a claimed property tax exemption for the 2018-2019 unsecured roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City and Las Vegas, Nevada, on August 26, 2019, after due notice to the Taxpayer and the Assessor.

On or about August 19, 2019, the Taxpayer filed a petition to the State Board purporting to appeal the decision of the Clark County Board of Equalization (County Board) with respect to an exemption for the 2018-2019 unsecured roll. No appeal had been made to the County Board. Any petition for review of an assessor's denial of a claimed exemption for the 2018-2019 fiscal year should have been filed with the County Board no later than January 15, 2019, as required by NRS 361.155(6). This matter was not first heard by the County Board. Accordingly, the Secretary recommended to the State Board that the appeal be dismissed for lack of jurisdiction.

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 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.
3. The Taxpayer has the burden of proof pursuant to NAC 361.745.
4. Pursuant to NRS 361.155(6), an appeal regarding a claim for a tax exemption on real property and any associated documentation must be filed with the County Board on or before January 15 of the fiscal year for which the claim is made.
5. The Taxpayer made no appeal to the County Board.
6. The Taxpayer filed a direct appeal to the State Board seeking an exemption for the 2018-2019 fiscal year in August 2019.
7. The Taxpayer applied for an exemption for its charter school in October 2017, but was told by the Assessor that additional documentation was required.
8. The Taxpayer did not provide the additional documentation until April 2019.
9. 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 Taxpayer did not show any legal authority which would allow the State Board jurisdiction to hear the case or any substantial circumstances beyond the Taxpayer's control as to why it did not appeal to the County Board. The State Board did not accept jurisdiction to determine this matter.
3. 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 held by a 4-1 vote that it is without jurisdiction to hear this appeal, and the petition is dismissed.

BY THE STATE BOARD OF EQUALIZATION THIS 10th DAY OF October, 2019.

  
Melanie Young, Secretary