



STATE OF NEVADA

STATE BOARD OF EQUALIZATION

STEVE SISOLAK
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

SHELLIE HUGHES
Secretary

In the Matter of)	Case No. 21-171
)	
APN: 177-34-701-034)	
)	
Cactus Valley Retirement Community, LLC,)	
PETITIONER)	
)	
v.)	
)	
Clark County Assessor,)	
RESPONDENT)	
)	
Appeal from the Decision of the Clark County))	
Board of Equalization)	

NOTICE OF DECISION

Appearances

Matt Maude appeared on behalf of the Petitioner, Cactus Valley Retirement Community, LLC (Taxpayer).

Mary Ann Weidner appeared on behalf of the Respondent, Clark County Assessor (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuation for commercial property on the 2021-2022 secured roll came before the State Board of Equalization (State Board) for hearing via Zoom on August 31, 2021. The Clark County Board of Equalization (County Board) heard Taxpayer's property tax appeal on February 18, 2021. The County Board upheld the Assessor's taxable value of \$25,059,777. Taxpayer appealed the County Board decision by emailing the petition to the State Board on March 15, 2021. Pursuant to NAC 361.7014, the Secretary to the State Board set the petition as a notice of appearance. The question before the State Board is whether it has jurisdiction to hear the untimely filed appeal.

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.
4. Taxpayer's appeal was due to be filed no later than March 10, 2021 pursuant to NRS 361.360(1). The Taxpayer's appeal was emailed to the State Board on March 15, 2021.
5. Taxpayer must show circumstances beyond their control caused the untimely filing.
6. Taxpayer stated that his business was victim of a ransomware attack that shut down his servers for ten days in February.
7. Assessor stated that the form to file an appeal is available to Taxpayers in multiple locations.
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 State Board has authority to determine whether it has jurisdiction to hear a matter.
2. 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).
3. The State Board did not accept jurisdiction to hear the untimely appeal based on the Taxpayer's failure to show there were circumstances beyond the control of Taxpayer to file the petition on or before March 10, 2021.
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 not to take jurisdiction over the appeal. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 26th DAY OF January, 2022.



Shellie Hughes, Secretary