



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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SHELLIE HUGHES
Secretary

In the Matter of)	Case No. 22-103
Account # 213183)	
American Mobile Home Park)	
PETITIONER)	
v.)	
Clark County Assessor,)	
RESPONDENT)	
Direct Appeal to State Board of Equalization)	
)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of the Petitioner(s), American Mobile Home Park (Taxpayer).

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

Summary

The matter of Taxpayers' petition for review of property valuation for the 2021-2022 Unsecured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 20, 2022, after due notice to Taxpayers and Assessor.

On or about February 7, 2022, Taxpayers filed a direct appeal with the State Board of Equalization (State Board). The subject property is an abandoned RV located at a mobile home park located in North Las Vegas, Nevada.

Pursuant to NAC 361.7014, the Department recommended that this matter be dismissed as it was not heard first by the Clark County Board of Equalization (County Board).

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. Taxpayers 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.
3. Taxpayers have the burden of proof pursuant to NAC 361.745.
4. Taxpayers did not file an appeal of the valuation of the subject property with the County Board.
5. Direct appeals to the State Board may be made when real or personal property is placed on the unsecured tax roll and was assessed after December 15 but before or on the following April 30.
6. Taxpayers' appeal is regarding the 2021-222 unsecured roll and had to be challenged to the County Board no later than January 15 under NRS 361.356 and NRS 361.357.
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.
2. The State Board proceeded with the hearing in Taxpayers' absence pursuant to NAC 361.708(4)(a).
3. The State Board does not have jurisdiction over this property tax appeal for the 2021-2022 unsecured roll of the Assessor since the appeal was not first heard by the County Board.
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 22 DAY OF August, 2022.


Shellie Hughes, Secretary