



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES  
*Secretary*

In the Matter of:

JOSEPH A. VRICELLA,  
  
PETITIONER  
  
vs.  
  
CLARK COUNTY ASSESSOR,  
  
RESPONDENT

Case No. 23-143

**NOTICE OF DECISION**

***Appearances***

Joseph A. Vricella appeared on his own behalf (Taxpayer).

Lisa Logsdon, Esq., appeared on behalf of the Clark County Assessor's Office (Assessor).

***Summary***

The matter of Taxpayer's petition for review of the denial of a veteran's exemption for the 2022-2023 secured tax roll within Clark County, Nevada, came before the State Board of Equalization (Board) for hearing in Las Vegas, Nevada, Carson City, Nevada, and via Zoom, on October 5, 2023, after due notice to Taxpayer and Assessor.

On or about January 11, 2023, Taxpayer filed a direct appeal with the Board. The Department recommended that this matter be dismissed given the lack of an appeal filed with the Clark County Board of Equalization.

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

## **FINDINGS OF FACT**

1. The Board is an administrative body created pursuant to NRS 361.375.
2. Taxpayer and Assessor were given adequate, proper and legal notice of the time and place of the hearing before the Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
3. Taxpayer has the burden of proof pursuant to NAC Sections 361.741 and 361.745.
4. Taxpayer was appealing the denial of a veteran's exemption for the 2022-2023 tax year by the Clark County, Nevada Assessor's Office.
5. Taxpayer failed to file a timely appeal or otherwise have the matter heard before the Clark County Board of Equalization.
6. Evidence was presented that the Taxpayer made efforts to file an appeal with the Clark County Board of Equalization.
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 designated.

## **CONCLUSIONS OF LAW**

1. The Board has authority to determine whether it has jurisdiction to hear a matter.
2. The Board does not have jurisdiction over a tax appeal for the secured tax roll that is untimely filed unless circumstances beyond Taxpayer's control prevented it from filing timely.
3. Taxpayer presented evidence to the Board that circumstances beyond his control prevented the Taxpayer from filing a timely appeal with the Clark County Board of Equalization.
4. Given the facts presented, the Board determined that granting jurisdiction was appropriate in this case.
5. The Board further determined that remanding the matter back to the County Board of Equalization was appropriate given the circumstances and both the Assessor and the Taxpayer agreed to the remand.
6. Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so designated.

**DECISION**

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the Board accepted jurisdiction over the appeal and remanded the case back to the Clark County Board of Equalization for further proceedings.

BY THE STATE BOARD OF EQUALIZATION THIS 15 DAY OF December, 2023.

  
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Shellie Hughes, Secretary