



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JOE LOMBARDO
Governor

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SHELLIE HUGHES
Secretary

In the Matter of:

JOSEPH A. VRICELLA,

Petitioner,

vs.

CLARK COUNTY ASSESSOR,

Respondent.

Case No. 24-112

NOTICE OF DECISION

Appearances

Petitioner Joseph A. Vricella appeared on his own behalf (hereafter referred to as "Taxpayer").

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

Summary

The matter of Taxpayer's petition for review of the denial of a veteran's exemption for the 2022-23 Secured Tax Roll within Clark County, Nevada, came before the State Board of Equalization ("Board") for hearing in Las Vegas, Nevada, on July 24, 2024, after due notice to Taxpayer and Assessor.

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 as set forth in NRS 241.020.
3. Taxpayer has the burden of proof pursuant to NAC Sections 361.741 and 361.745.

4. Although the Taxpayer originally failed to provide the Assessor with the requisite information necessary for the Assessor to provide the veteran's exemption, the Taxpayer provided additional documents at the hearing which the Board allowed as additional evidence to be presented, and the additional documents were deemed sufficient by both the Assessor and Board to grant the veteran's exemption.

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 designated.

CONCLUSIONS OF LAW

6. The Board has authority to hear appeals regarding the denial of a veteran's exemption under NRS 361.155.

7. Taxpayer provided sufficient evidence to the Board and Assessor that showed he was entitled to the veteran's exemption for the 2022-23 Tax Year under the confines of the law.

8. In addition, because this matter has been pending since the 2022-23 Tax Year, and because the matter was remanded to the Clark County Board of Equalization ("County Board") thereby tolling this matter, the Board granted the exemption for the 2022-23, 2023-24 and 2024-25 Tax Years since exemptions roll forward once granted.

9. The tolling period in this decision is limited only to the facts of this case where an appeal had been filed and the matter had been remanded to the County Board.

10. 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 determined that the Taxpayer presented sufficient evidence that he was entitled to the Veteran's exemption and as such the Petition was granted and the Veteran's exemption will be applied to the 2022-23, 2023-24 and 2024-25 Tax Years.

DATED this 24th day of September, 2024.

THE STATE BOARD OF EQUALIZATION

By: 

Shellie Hughes, Secretary