ASSESSOR BRIEF

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JULY 6, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

BEFORE THE NEVADA STATE BOARD OF EQUALIZATION

IN THE MATTER OF West Sahara Senior Housing Limited Partnership, Petitioner, v. Clark County Assessor, Respondent.	Case No: 26-117 APN: 163-09-501-004 Fiscal Year: 2024/2025

CLARK COUNTY ASSESSOR'S BRIEF

COMES NOW, RESPONDENT, CLARK COUNTY ASSESSOR, through its attorney, Steven B. Wolfson, District Attorney, by Lisa V. Logsdon, County Counsel, submits this brief in accordance with Nevada Administrative Code ("NAC") 361.703, which states if the State Board does not require submission of a brief, memorandum or other written explanation, a party may submit such a written explanation on his or her own initiative. Unless the State Board otherwise directs, the written explanation must be filed with the State Board and served on the other parties at least 20 days before the date established for the hearing. The hearing in this matter is scheduled for July 29, 2026, and July 30, 2026, therefore, this brief is being submitted prior to July 9, 2026.

I. SUMMARY OF APPEAL

The Clark County Board of Equalization ("County Board") found that it did not have jurisdiction to hear the petition filed by West Sahara Senior Housing Limited Partnership ("West Sahara") for the 2024/2025 fiscal year. The State Board should find the same. NRS 361.155 required West Sahara's to file a claim with the County Board for the 2024/2025 fiscal year on or before January 15, 2025, not January 2026.

II. ARGUMENTS

A. The State Board of Equalization Should Follow the Recommendation of its Secretary and Deny Jurisdiction as the Petition is Untimely.

Pursuant to NAC 361.7014(3) if the examination by the Secretary of the State Board reveals that the petition is untimely filed or it appears that the State Board lacks jurisdiction to hear the appeal, the Secretary shall recommend to the State that it order the appeal dismissed. Here, the Secretary's examination revealed that West Sahara's petition is untimely and that the State Board lacks jurisdiction to hear the appeal. The Assessor agrees with the Secretary's examination and requests that the State Board deny jurisdiction as the petition is untimely for the 2024/2025 fiscal year.

On May 6, 2025, West Sahara applied to the Assessor's office for a low-income housing tax exemption pursuant to NRS 361.082. The Assessor's office granted the low-income housing tax exemption for the 2025/2026 tax year. SBE 19. In this appeal, West Sahara is seeking review of the County Board's decision to deny jurisdiction regarding West Sahara's request that the tax exemption to be retroactively applied to the prior tax year. West Sahara is requesting this Board to grant a partial tax exemption for the third and fourth property tax installments owed in January and March of 2025. But, to qualify for a tax exemption for the 2024/2025 tax year a tax exemption application would have to have been received by the Assessor no later than **June 15, 2024**, and appealed to County Board no later than **January 15, 2025**. Here, the tax exemption application was not received by the Assessor until **May 6, 2025**, therefore, it was untimely and denied by the Assessor for the 2024/2025 fiscal year. West Sahara's petition to the County Board was also untimely as any claim for a tax exemption would have to be filed to the County Board by **January 15, 2025** for the 2024/2025 fiscal year. West Sahara did not file with the County Board until **January 14, 2026**. SBE 11-12. West Sahara's petition to the State Board is untimely and should not be heard as the State Board does not have jurisdiction to hear an untimely appeal.

B. Partial Year Exemptions Are Not Permitted Under Nevada Law for Affordable Housing.

If the State Board determines to accept jurisdiction and hear the merits of the petition, the petition should be denied as Nevada law does not allow partial tax exemptions for low-income housing. The Nevada Supreme Court has held that tax exemptions are to be strictly construed. Sierra Pacific Power Company v. Department of Taxation, 96 Nev. 295, 298, 607 P.2d 1147, 1148 (Nev. 1980). "[T]he one claiming exemption must demonstrate clearly an intent to exempt." Id. "Any reasonable doubt about the applicability of an exemption must be construed against the taxpayer." Id. Here, West Sahara is requesting a partial year tax exemption due to the property being rented to low-income individuals in December 2024. *See* SBE 35, 38, *Testimony of George Gekakis*.

NRS 361.082 provides for a tax exemption for the portion of real property and personal property which is used for housing and related facilities for persons with low incomes if a portion of the property qualifies as a low-income unit as part of a qualified low-income housing project and must be occupied by or used exclusively for persons with low incomes. NAC 361.089 provides the application process for a low-income property tax exemption. The application must be received by the county assessor no later than June 15 of each year. NAC 361.089(2)(b) requires that the property, including related facilities "has been occupied or used by qualified residents or will be used exclusively as low-income units as of June 15 of that year." (Emphasis added.) Thus, to qualify for tax exemption as of July 1, 2024, the beginning of the next tax year, the applicant must prove that the property either is or will be, by June 15, 2024, occupied or used exclusively for low-income tenants. Here, the property was not occupied by June 15, 2024, as the construction was not completed, therefore, even if West Sahara had timely filed its application, they could not have qualified for a tax exemption during the 2024/2025 tax year. West Sahara testified at the County Board hearing that the building was not occupied until December 2024. SBE 35. Even based on the Petitioner's own testimony they could not have qualified for the low-income tax exemption under NRS 361.082 and NAC 361.089 as the property was not occupied or used by qualified residents by June 15, 2024.

Additionally, an initial application, such as this, requires a copy of a status report from an appropriate housing authority showing the number and size of units and "the names of tenants occupying those units" and "the actual amount of rent paid by the tenants." NAC 361.089(3)(c)(1). This property cannot provide any such documentation, since the units were not available to be used as of the time for filing an application for exemption for the 2024/2025 tax year.

The statute and regulation are consistent throughout that only property currently occupied or used exclusively for persons with low incomes is eligible for a property tax exemption. The property at issue here cannot meet this test, since the project was not completed until later in 2024, therefore, the units could not have been occupied or being used exclusively as low-income units by June 15, 2024.

Lastly, in general, the tax status of a property is fixed as of the tax lien date for any given fiscal year. The tax lien date in Nevada is July 1st. NRS 361.450. Property that is not exempt on that date is taxable for the entire year and a lien is placed on the property for the entire year's taxes. Any change in the tax status after the lien date can only be effective for the following fiscal year, except in two situations in Nevada. Those two exceptions are when a government entity or church acquires property. *See* NRS 361.484(2) [1] and NRS 361.125(3)[2]. There is no statutory authority to prorate property taxes for low-income housing projects as requested by the Petitioner. The petition should be dismissed as untimely, but if the State Board determines to accept jurisdiction, the State Board should deny the appeal as West Sahara failed to meet the statutory requirements in NRS 361.082 and NAC 361.089 for low-income housing exemption on June 15, 2024 and there is no statutory authority to prorate property taxes for low-income housing.

III. CONCLUSION

This appeal should be denied as West Sahara did not submit a timely appeal to the County Board by **January 15, 2025**, for the 2024/2025 tax year. Additionally, West Sahara did not submit a timely application for a tax exemption for the 2024/2025 tax year and even if a timely application would have been submitted West Sahara does not qualify pursuant to NAC 361.089 as the project was not complete as of July 1, 2024, and could not have been

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[1] NRS 361.484(2) states, "[t]axes levied on real or personal property which is acquired by the Federal Government or the State or any of its political subdivisions must be abated ratably for the portion of the fiscal year in which the property is owned by the Federal Government or the State or its political subdivision.

[2] NRS 361.125(3) states, "[t]he exemption provided by this section must be prorated for the portion of the fiscal year during which the religious society or corporation owns the real property. For purposes of this subsection, ownership of property purchased begins on the date of recording the deed to the purchaser.

occupied or exclusively used by qualified residents for low-income housing. The State Board should not accept jurisdiction to hear this untimely petition.

DATED this 6th day of July, 2026.

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CERTIFICATE OF ELECTRONIC SERVICE

I hereby certify that on the 6th day of July, 2026, I emailed a copy of the above and foregoing **Clark County Assessor's Brief** addressed as follows:

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