

**Clark County Board of Equalization Review Follow-up
 Status of Work Completed
 July 2014**

NOTE: Refer to our original report issued in July 2013 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Confidential Evidence	The Board provided a photocopy of a sealed envelope labeled confidential evidence for authorized personnel only. The Board also provided their procedures.	Completed	No.
2	Hearing Notice	The Board provided two hearing notice letters of their choice and two hearing notice letters selected by the Department. All four of the hearing notices were provided to the appellant more than 15 business days prior to the hearing.	Completed	No.

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3	Board Orders	<p>The Board provided two sample orders of their choice and two orders requested by the Department for review.</p> <p>The orders did not include the following changes as required in the Department’s review:</p> <ul style="list-style-type: none"> • Addition of “Minerals and Personal Property” as a value type in the Assessor Certified Value and Board of Equalization Determination section of the order. • Correction of contact information if the appellant required the form in another format or language. <p>During the review of the July 2013 draft report the Board stated <i>“The Board finds that the decisions were all reasonable, had an account of the hearing, hearing date, attendees, evidence submitted, cited statutes and regulations and stated a clear decision.”</i> (sic)</p>	Pending Completion	<p>Yes.</p> <p>To determine if the Board of Equalization has met the requirement, the Department expects the Board of Equalization to provide:</p> <ul style="list-style-type: none"> • An order with Minerals and Personal Property as a value type in the Assessor Certified Value and Board of Equalization Determination section. • An order with the correct contact information, as noted in the July 2013 report, for alternate versions of the petition form. • An order with a well reasoned decision. <p>The Department continues to believe the orders could be improved. For example:</p> <ul style="list-style-type: none"> • An order states the appellant did not provide any comparable sales or other market data. It is unclear to the Department how the Board arrived at a \$55,000 reduction in value without market- based evidence. There is a statement regarding the Board’s determination of the subject property’s view, but the order does not state any information was provided by the appellant showing the actual value of the property. • An order states the decision to sustain the Assessor’s valuation is based on the information submitted to the Board. The order does not reference any market based evidence was submitted by the appellant.

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				<p>If the appellant only provided oral testimony and didn't provide any market-based evidence it may be helpful to the appellant to understand this is why the Board did not believe they had clear, cogent, and convincing evidence to overrule the assessment.</p> <ul style="list-style-type: none"> An order states the Board's decision is "based on the information submitted and known trends." The appellant may understand the order better if the order simply states the appellant did not provide any market based information, thus the Board must sustain the Assessor's valuation. The Department is also concerned with the Board's reference to "known trends." If the Board is using their personal knowledge when determining the market value of the subject property, their personal knowledge should have been explained in the order.
4	Reconvene Boards	The Board provided two examples of requests made to reconvene the Board when the appellant not receive the determination from the county assessor at least 15 days before the filing deadline. The request forms were accompanied by an affidavit made by the appellant.	Completed	No.

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5	Board Clerk's Record of Hearing	<p>The Board did not provide a sample of the Board Clerk's Record of Hearing or similar document as required.</p> <p>The Board stated an annual report would be available on their website by July 15, 2014, listing the results of their hearings. The Board did not provide a link to the web report nor was the Department able to locate the summary of information that could satisfy the Board Clerk's Record of Hearing requirement on their website.</p> <p>They also provided copies of appeal information maintained in their computer system, including screen prints demonstrating the timeline of events for two petitions. This documentation does not list the required information for the record of hearing.</p>	Pending completion	<p>Yes.</p> <p>To determine if the Board of Equalization has met the requirement, the Department expects the Board of Equalization to provide:</p> <ul style="list-style-type: none"> • Either completed copies of the Board Clerk's Record of Hearing, REV 60 0002e, or a similar document with the following information posted on their website: <ul style="list-style-type: none"> ○ Petition No. ○ Taxpayer's Name and mailing address ○ Parcel No. ○ Date of hearing, start and stop time ○ Board members present at hearing ○ Board's decision regarding market value ○ Location of audio recording

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Scheduling of Board Hearings	The Board provided screen prints from their computer system demonstrating hearings were scheduled prior to the receipt of the Clark County Assessor's response.	Completed	No.
2	Waiver of Filing Deadline for Good Cause	The Board provided an updated form to waive a filing deadline when good cause is demonstrated.	Completed	No.
3	Clark County Taxpayer Petition Form	The Board provided an updated customized Real Property Valuation Determination form.	Completed	No.
4	Appeals Publication/ Hearings Information	The Board is now using the Department's most current version of the publication.	Completed	No.

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5	Desk Reference Manual	<p>The Board submitted a picture of two three ring binders with the following spine labels:</p> <ul style="list-style-type: none"> • Desk Reference • Procedure Manual <p>The Board indicated the manual are extensive and county specific. If the Department wished to review the manuals, they could be views in their office.</p> <p>The Desk Reference binder appears to be a copy of the Department’s Board of Equalization’s Operating Manual. It is unclear what is included in the Procedure Manual.</p>	Pending Completion	No.
6	Post Notice of Sessions	The Board is posting their daily agendas on their website.	Complete	No.