

STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

1550 College Parkway, Suite 115 Carson City, Nevada 89706-7921 Telephone (775) 684-2160 Fax (775) 684-2020 WILLIAM CHISEL Secretary

In the Matter of)	
)	
	DeBell Window Systems)	
	APN: 2461297)	
	Washoe County, Nevada)	
	PETITIONER)	
)	Case No. 12-104
	Josh Wilson)	
	Washoe County Assessor)	
	RESPONDENT)	
)	

NOTICE OF DECISION

Appearances

Bill D'Andrea appeared on behalf of DeBell Window Systems (Taxpayer).

Josh Wilson and Mark Stafford appeared on behalf of the Washoe County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuation within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on March 26, 2012 after due notice to the Taxpayer and the Assessor.

This case came before the State Board of Equalization (State Board) on an appeal by the Taxpayer of the 2011-2012 valuation of Taxpayer's personal property established by the Assessor. The Notice of Appearance to determine whether the State Board would accept jurisdiction of the case was heard by the State Board on March 26, 2012, in Carson City, Nevada, after due notice to the Taxpayer and the Assessor.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax year 2011-2012. The Taxpayer did not first appeal to the Washoe County Board of Equalization (County Board). See Tr.,3-26-12, p. 115, ll. 1-23; p. 122, ll. 15-18; SBE Record, pages 1, 9. Accordingly, the Secretary recommended to the State Board that the appeal be dismissed due to lack of jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, 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) The Taxpayer and the 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.
- Pursuant to NRS 361.360 (1), any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his property, or property of others, or a county assessor, may file an appeal with the State Board of Equalization on or before March 10 in the current assessment year. The Taxpayer did not first appeal to the County Board, and no case was heard by the County Board for the 2011-2012 tax year from which the Taxpayer could appeal. See Record, page 1; Tr., 3-26-12, p. 114, l. 19 through p.115, l. 9; p. 117, l. 23 through p. 118, l. 6.
- 4) The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the Taxpayer did not first appeal to the County Board, and declined to accept jurisdiction of the case. See Tr., 3-26-12, p. 124, II. 7-25.
- 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 denominated.

CONCLUSIONS OF LAW

- The State Board has authority to determine whether it has jurisdiction to hear a matter. The State Board has the authority to determine matters necessary to carry out the power conferred on the State Board by statute. *Checker, Inc. et al. v. Public Serv. Comm'n,* 84 Nev. 623, 629-630,446 P.2d 981 (1968).
- 2) Based on the lack of a record made to or by the County Board with regard to a request for relief, or that the County Board took action to grant or deny relief, and the failure of the Taxpayer to show substantial circumstances which would allow the State Board jurisdiction to hear the case, the State Board did not accept jurisdiction to determine this matter. First American Title Company v. State of Nevada, 91 Nev. 804; 543 P2d 1344 (1975).
- 3) 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.

BY THE STATE BOARD OF EQUALIZATION THIS _____ DAY OF JUNE, 2012.

William Chisel, Secretary

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