



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of

Robert Prunty Ranch Trust,
Wayne C. Prunty, Trustee
APN 007-170-009; 007-180-009
APN 006-620-013; 006-630-025
Elko County, Nevada

Katrinka Russell
Elko County Assessor
RESPONDENT

Case No. 13-115

NOTICE OF DECISION

Appearances

No one appeared on behalf of Robert Prunty Ranch Trust (Taxpayer).

Katrinka Russell appeared on behalf of the Elko County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations within Elko County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on March 25, 2013 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 2012-2013. The original appeal was postmarked September 15, 2012 and the appeal on the State Board's form was postmarked January 3, 2013. *See Record, SBE pages 36 and 38.* On May 31, 2012, the Elko County Assessor notified the Taxpayer of her decision to deny agricultural classification to the property. *See Record, SBE page 60-64.* After receiving Taxpayer's response, the Elko County Assessor made a final decision dated June 25, 2012 to remove the agricultural designation from two of the four parcels of the property. *See Record, SBE page 83.* The Assessor later testified that the decision involved all four parcels. *See Tr., 3-25-13, p. 56, ll. 13-15.*

A taxpayer may file a direct appeal to the State Board regarding the conversion of agricultural land to a higher use if a notice of conversion from the County Assessor is postmarked on or after December 16 and before July 1st. A direct appeal to the State Board must be filed not later than July 15

of the ensuing fiscal year. See *NRS 361A.273(2)*. The appeal to the State Board was two months late and the Secretary recommended the appeal be dismissed.

The State Board, having considered all evidence, documents and testimony pertaining to the determination of jurisdiction to hear this matter, 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 State Board is mandated to hear all appeals of property tax assessments pursuant to *NRS 361.360* and *NRS 361.400*.
- 3) 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*. The Department provided evidence to show the Taxpayer received notice of the hearing. See *Tr., 3-25-13, p. 52, ll. 18-2 ; Record, SBE page 85*.
- 4) The subject property consists of four parcels of vacant land. APN 006-620-013 consists of 255.59 acres in Township 43 North, Range 57 East, MDB&M (*SBE page 43 and 51*); APN 006-630-025 consists of 80 acres in Township 44 North, Range 57 East, MDB&M (*SBE page 45 and 52*); APN 007-170-009 consists of 38.87 acres in Township 42 North, Range 58 East (*SBE page 47 and 53*); and APN 007-180-008 consists of 157.50 acres in Township 43 North, Range 58 East (*SBE pages 49 and 54*), in Elko County, Nevada.
- 5) For APN 006-620-013, the Assessor determined the total taxable value to be \$8,945 for the 2012-2013 secured roll. See *Record, SBE page 42*.
- 6) For APN 006-630-025, the Assessor determined the total taxable value to be \$2,800 for the 2012-2013 secured roll. See *Record, SBE page 44*.
- 7) For APN 007-170-009, the Assessor determined the total taxable value to be \$1,360 for the 2012-2013 secured roll. See *Record, SBE page 46*.
- 8) For APN 007-180-008, the Assessor determined the total taxable value to be \$5,513 for the 2012-2013 unsecured roll. See *Record, SBE page 48*.
- 9) Pursuant to *NRS 361A.273* any taxpayer who receives a notice of conversion which is postmarked on or after December 16 and before July 1 may appeal, not later than July 15 of the ensuing fiscal year, directly to the State Board. The appeal was not sent to the State Board until September 15, 2012. See *Record, SBE page 38; NRS 361A.273*.
- 7) The State Board found the Taxpayer did not show circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal to the State Board, and declined to accept jurisdiction of the case. See *Tr., 3-25-13, p. 57, ll. 14-19*.
- 8) The assessed value as previously determined by the County Board is 35% of taxable value.
- 9) 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

- 1) 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) The State Board has the authority to determine the taxable values in the State.
- 3) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 4) Using a fairness standard and based on the failure of the Taxpayer to show circumstances beyond his control which would allow the State Board jurisdiction to hear the case, the State Board did not accept jurisdiction to determine these matters. *NRS 360.291(1)*.
- 5) 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.

DECISION

Based on the foregoing Findings of Fact and Conclusions of Law, the State Board held it is without jurisdiction to hear the above referenced appeal by the Taxpayer. The Elko County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 24th DAY OF MAY, 2013



Christopher G. Nielsen, Secretary
CGN/ter