

STATE OF NEVADA
STATE BOARD OF EQUALIZATION

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board in accordance with the requirements of NRS 361.360, 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. *Record, SBE page 6.*
- 4) The County Board accepted the Assessor's recommendation to reduce the total taxable value of \$73,017 to \$69,396 for the 2013-2014 secured roll. The Taxpayer agreed to the reduction. *See Record, SBE page 4.*
- 5) 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 appeal to the State Board was postmarked on February 19, 2013 and was timely filed. However, the Taxpayer stipulated to a taxable value and a contested case was not before the County Board from which an appeal to the State Board could be made. *See Record, page 4;*
- 7) The State Board found there was no contested case to appeal to the State Board. *See Tr., 6-3-13, p. 29, l. 20 through p. 30, l. 9.*
- 8) 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) Based on the Taxpayer's stipulated agreement, the State Board did not accept jurisdiction to determine these matters. *First American Title Company v. State of Nevada*, 91 Nev 804, 543 P2d 1334 (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.

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 Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 1 DAY OF AUGUST, 2013.



Christopher G. Nielsen, Secretary
CGN/ter