

The appeal for case number 13-137B for the tax year 2008-2009 was due on March 10, 2008 and was therefore late. Each subsequent year's appeal was also due on March 10th of that fiscal year and were also filed late. Accordingly, the Secretary recommended to the State Board that the appeals for the years 2008-2009, 2009-2010, 2010-2011, 2011-12, and 2012-2013 be dismissed for lack of jurisdiction due to untimely filing of the appeal. *See Tr., 7-8-13, p. 172, l. 11 through p. 173, l. 3.*

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 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. *See Tr., 7-8-13, p. Record, SBE page 635.*
- 3) 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 March 2, 2013 and was timely filed for the 2013-2014 tax year. The appeals for 2008-2009, 2009-2010, 2010-2011, 2011-2012, and 2012-2013 were filed from one to five years late.
- 4) The subject properties consist of 1,068 vacant lots under 129 parcel numbers located in the Lincoln Estates Subdivision, Units 1, 2, 3, and 4 near Rachel in Lincoln County, Nevada. *See Record, SBE pages 3 and 9; Tr., 7-8-13, p. 173, ll. 9-11.*
- 5) The Lincoln County Board of Equalization (County Board) ordered that the total taxable value for a portion of the subject properties be reduced to \$432,500.87 to be applied on a per acre basis; except APN 10-111-13 which value was upheld for the 2013-2014 secured roll. *See Record, SBE pages 1 and 628.*
- 6) In case number 13-137B, the State Board found the Taxpayer did not show under what legal authority the State Board could hear the appeal for the 2008-2009, 2009-2010, 2010-2011, 2011-2012, and 2012-2013 tax years and declined to accept jurisdiction of case No. 13-137B. *See Tr., 7-8-13, 174, l. 4 through p. 176, l. 10.*
- 7) In case number 13-137A, the State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. *See Tr., 7-8-13, p. 212, l. 24 through p. 214, l. 17.*
- 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 did not accept jurisdiction to determine case number 13-137B, based on the failure of the Taxpayer to show any legal authority which would allow the State Board jurisdiction to hear the case. *First American Title Company v. State of Nevada*, 91 Nev. 804, 543 P2d 1334 (1975).
- 3) The Taxpayer timely filed a notice of appeal in case number 13-137A, and the State Board accepted jurisdiction to determine this matter.
- 4) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 5) The State Board has the authority to determine the taxable values in the State.
- 6) The subject property is appraised, as determined by the County Board, at the proper taxable value in accordance with NRS 361.227.
- 7) The assessed value as previously determined by the County Board is 35% of taxable value.
- 8) 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 case number 13-137B. The Lincoln County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

The Petition of the Taxpayer in case number 13-137A is denied based on the above Findings of Fact and Conclusions of Law. The Lincoln County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 30th DAY OF AUGUST, 2013.



Christopher G. Nielsen, Secretary
CGN/ter