

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 Record, SBE page 17.*
- 3) The subject property is a glider aircraft, tail number N70VT, located at the Air Sailing Glider Port, 15000 Winnemucca Ranch Road in Washoe County, Nevada. *See Tr., 8-19-13, p. 41, ll. 2-6.*
- 4) The Taxpayer stated he had received no notice from the Assessor's office regarding the assessment; and that the address obtained from the FAA by the Assessor's office was incorrect. *See Tr., 8-19-13, p. 39, l. 25 through p. 40, l. 20.*
- 5) The State Board has jurisdiction to hear direct appeals from a taxpayer if the property was placed on the unsecured roll after December 15th pursuant to NRS 361.360(3) as well as appeals from the action of a county board of equalization pursuant to NRS 361.400. In this case, the property was placed on the unsecured roll on December 12, 2012 and should have been appealed first to the County Board. The State Board found the property was placed on the unsecured roll on December 12, 2013 and therefore did not meet the criteria for a direct appeal. The State Board further found the Taxpayer did not first appeal to the County Board, and the County Board made no decision which could be appealed to the State Board.
- 6) The State Board found the Taxpayer did not show substantial circumstance beyond the control of the Taxpayer as to why the Taxpayer did not file timely to the County Board, and declined to accept jurisdiction of the case. *See Tr., 8-19-13, p. 43, l. 17 through p. 44, l. 22.*
- 7) 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.

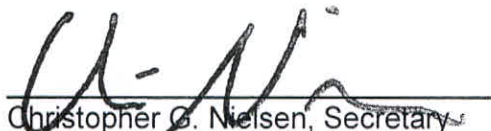
CONCLUSIONS OF LAW

- 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 found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not first filed to the County Board, and declined to accept jurisdiction of the case. *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.

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

BY THE STATE BOARD OF EQUALIZATION THIS 31st DAY OF OCTOBER, 2013.



Christopher G. Nielsen, Secretary
CGN/ter