

The appeal for the tax year 2012-2013 was due on March 10, 2012 and was therefore late. See *Record, SBE pages 1*. Accordingly, the Secretary recommended to the State Board that the appeal for the tax year 2012-2013 be dismissed for lack of jurisdiction due to untimely filing of the appeal. See *Tr., 8-19-13, p. 226, l. 23 through p. 227, l. 8*.

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 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., 8-19-13, p. 228, l. 3-8; Record, Case No. 13-249A, SBE page 137*.
- 4) The subject property, APN 150-090-08, is a vacant five acre parcel located near Mt. Rose Highway in the Fawn Lane area, approximately 750 feet east of Fawn Lane, Washoe County, Nevada. Due to steep terrain, the parcel is estimated to have only 2.5 net acres. See *Record, Case No. 13-249A, SBE pages 22-23, 85 and 88 ; Tr., 8-19-13, p. 227, l. 23 through p. 228, l. 2*.
- 5) The subject property, APN 150-090-09, is a vacant 13.10 acre parcel located near Mt. Rose Highway in the Fawn Lane area, approximately 750 feet east of Fawn Lane, Washoe County, Nevada. Due to steep terrain and irregular shape, the parcel is estimated to have only 7.0 net acres. See *Record, Case No. 13-249A, SBE pages 22-23, 85 and 88 ; Tr., 8-19-13, p. 227, l. 23 through p. 228, l. 2*.
- 6) The Washoe County Board of Equalization (County Board) ordered the total taxable value for the subject property, APN 150-090-08 of \$74,750, be reduced to \$40,250, for the 2013-2014 secured roll. See *Record, SBE pages 9, 15-16*.
- 7) The County Board ordered the total taxable value for the subject property, APN 150-090-09 of \$80,500, be reduced to \$51,750, for the 2013-2014 secured roll. See *Record, SBE pages 76; 82-83*.
- 8) 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 hand-delivered on March 11, 2013 and was timely filed for the 2013-2014 tax year. The appeal for 2012-2013 was filed one year late. In addition, the appeal for the 2012-2013 year was not first heard by the County Board.
- 9) The State Board found the Taxpayer did not show under what legal authority the State Board could hear the appeal for the 2012-2013 tax year and declined to accept jurisdiction of Case No. 13-249B. See *Tr., 8-19-13, p. 228, l. 9 through p. 230, l. 6*.

- 10) In Case No. 13-249A, the State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. *See Tr., 8-19-13, p. 230, ll. 10-21.*
- 11) In case 13-249A, the State Board affirmed the decision of the County Board. *See Tr., 8-19-13, p. 230, l. 23 through p. 231, l. 15.*
- 12) 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 Taxpayer timely filed a notice of appeal, and the State Board has jurisdiction to determine Case No. 13-249A.
- 2) In Case No. 13-249B, 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).
- 3) In Case No. 13-249B, based on the failure of the Taxpayer to show any legal authority which would allow the State Board jurisdiction to hear the case, the State Board did not accept jurisdiction. *First American Title Company v. State of Nevada*, 91 Nev 804, 543 P2d 1334 (1975).
- 4) In Case No. 13-249A, the Taxpayer and the Assessor are subject to the jurisdiction of the State Board. In particular, the State Board has jurisdiction to hear Taxpayer's appeal for the 2013-2014 secured roll pursuant to NRS 361.360(1) and NRS 361.400.
- 5) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 6) The State Board has the authority to determine the taxable values in the State.
- 7) In Case No. 13-249A, the Taxpayer has the burden of overcoming the presumption that the Assessor's valuation is correct. *See Pittsburg Silver Peak Gold Mining Co. v. Tax Commission*, 49 Nev. 46, 54-55 (1925); *See Tr., 8-19-13, p. 231, ll. 16-18.*
- 8) In Case No. 13-249A, the subject property is appraised at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 for the 2013-2014 tax year.
- 9) 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

In Case No. 13-249B, 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. In Case No.13-249A, the Petition of the Taxpayer is denied based on the above Findings of Fact and Conclusions of Law.

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.

A handwritten signature in dark ink, appearing to read 'C. Nielsen', is written over a horizontal line.

Christopher G. Nielsen, Secretary
CGN/ter