

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 Record, SBE page 26; Tr., 6-3-13, p. 85, ll. 7-9.*
- 4) The subject property is a one-story single family residence containing 2,712 square feet and built in 2001, located on Soft Horizon Way in Las Vegas, Clark County, Nevada. *See Tr., 6-3-13; Record, SBE pages 15-16, 18-20.*
- 5) The Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the total taxable value of \$448,983 excluding the common element, for the 2013-2014 secured roll. *See Record, SBE pages 10; 24.*
- 6) 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 was not sent by facsimile transmission until March 13, 2013 and was therefore filed after the filing deadline. *See Record, SBE page 1; Tr., 6-3-13, p. 85, ll. 1-6.*
- 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., 6-3-13, p. 86, l. 14 through p. 87, l. 8.*
- 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) 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) 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.

- 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

The Petition of the Taxpayer is denied, based on the above Findings of Fact and Conclusions of Law. 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.

A handwritten signature in dark ink, appearing to be 'CGN', written over a horizontal line.

Christopher G. Nielsen, Secretary
CGN/ter