

- 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.²
- 4) The subject property consists of a condominium residence located in the Streamline Tower on Las Vegas Boulevard in Las Vegas, Clark County, Nevada.³
- 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 not first heard by the County Board.⁴
- 6) The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board), and declined to accept jurisdiction of the case.⁵
- 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 Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 3) The State Board found the Taxpayer did not show circumstances beyond the control of the Taxpayer as to why the appeal was not first filed to the County Board, and declined to accept

² See Record, SBE page 10, Receipt of Certified Mail.

³ See Record, SBE pages 5-8, Property Record Card.

⁴ See Record, SBE page 1; Tr., 6-24-14, p. 11, ll. 3-8: 3 In addition, this one, the secretary is 4 recommending that it be dismissed for lack of 5 jurisdiction. In this case, the appeal was filed on 6 March 3rd as a direct appeal to the State Board. 7 However, the taxpayer did not first appeal to the Clark 8 County Board of Equalization and should have.

⁵ See Tr., 6-24-14, p. 11, l. 21 through p. 12, l. 10: 21 MR. JOHNSON: I will make a motion in case 22 14-131. The State Board does not accept jurisdiction as 23 we are aware of no reason that's substantially beyond 24 the control of the taxpayer by which they did not appeal 25 to the County Board first. Page 12 1 CHAIRMAN MESERVY: Do we have a second? 2 MR. HARPER: Second. 3 CHAIRMAN MESERVY: Any discussion? 4 (No response.) 5 CHAIRMAN MESERVY: All in favor? 6 MR. JOHNSON: Aye. 7 MR. HARPER: Aye. 8 CHAIRMAN MESERVY: Any opposed? 9 (No response.) 10 CHAIRMAN MESERVY: It's unanimous.

jurisdiction of the case. *First American Title Company v. State of Nevada*, 91 Nev. 804, 543, P2d 1344 (1975).⁶

- 4) 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 30th DAY OF SEPTEMBER, 2014.



Christopher G. Nielsen, Secretary
CGN/ter

⁶ As noted by the Nevada Supreme Court, "The 'exhaustion doctrine' is sound judicial policy. If administrative remedies are pursued to their fullest, judicial intervention may become unnecessary. Had appellant sought relief before the respective boards of equalization, he may well have been granted the relief he now seeks in the first instance by judicial intervention."