

appeals for the years 2012-2013, 2013-2014, 2014-2015, and 2015-2016 be dismissed for lack of jurisdiction due to untimely filing of the appeal. *See Tr., 7-18-16, p. 262, l. 22 through p.264, l. 4.*

The record and the testimony from case 16-119B were incorporated into the record of case number 16-119A. *See Tr., 7-18-16, p. 272, ll. 9-16.*

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 Record, SBE page 40.*
- 4) The subject property is a 1.08 acre vacant parcel located on North Rancho Drive near Vegas Drive in Las Vegas, Clark County, Nevada. *See Record, SBE page 14; Maps pages 19-20; Tr., 7-18-16, p. 265, ll. 1-3.*
- 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 emailed on February 19, 2016 and was timely filed for the 2016-2017 tax year. The appeal for 2015-2016 was filed 11 months late; for 2014-2015, almost two years late; for 2013-2014, almost three years late; and for 2012-2013, almost four years late. *See Tr., 7-18-16, p. 262, l. 22 through p. 26, l. 1.*
- 6) The Clark County Board of Equalization (County Board) did not hear the appeals for 2012-2013, 2013-2014, 2014-2015 and 2015-2016. *See Record, SBE pages 8 and 11.*
- 7) In case number 16-119B, the State Board found the Taxpayer did not show under what legal authority the State Board could hear the appeal for the 2012-2013, 2013-2014, 2014-2015 and 2015-2016 tax years and declined to accept jurisdiction of case No. 16-119B. *See Tr., 7-18-16, p. 270, l. 17 through p.271, l. 23.*
- 8) In case number 16-119A, the Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$236,226 be upheld for the 2016-2017 secured roll. *See Record, SBE pages 11 and 34.*
- 9) In case number 16-119A, the State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found there was a disparity in size between the subject property and the properties the Taxpayer brought forward as comparable. The State Board found the subject property was not out of equalization with similarly situated small parcels in the immediate area, and was valued consistently with other comparable properties. *See Tr., 7-18-16, p. 277, l.5 through p. 280, l. 7; p. 284, l. 8 through p. 286, l. 16.*

- 10) The State Board affirmed the decision of the County Board. See *Tr.*, 7-18-16, p. 286, l. 12 through p. 287, l. 3.
- 11) 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.

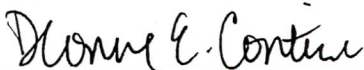
CONCLUSIONS OF LAW

- 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 16-119B, 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 16-119A, and the State Board accepted jurisdiction to determine this matter.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) 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 2016-2017 tax year. The assessed value is 35% of taxable value.
- 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

Based on the foregoing Findings of Fact and Conclusions of Law, the State Board held it is without jurisdiction to hear Case No. 16-119B. In Case No. 16-119A, 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 27 DAY OF SEPTEMBER, 2016.



Deonne Contine, Secretary
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