

STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

1550 College Parkway, Suite 115 Carson City, Nevada 89706-7921 Telephone (775) 684-2160 Fax (775) 684-2020 DEONNE CONTINE Secretary

n the	Matter of	
	Ida A. Shapiro Living Trust) APN: 046-170-25 and 046-170-26) Washoe County, Nevada) PETITIONER	Case No. 16-278
	Michael Clark) Washoe County Assessor) RESPONDENT)	

NOTICE OF DECISION

Appearances

Ida A. Shapiro appeared telephonically on behalf of the Ida A. Shapiro Living Trust (Taxpayer).

Rigo Lopez appeared on behalf of the Washoe County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for prior year valuations on the Secured Roll within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on June 29, 2016 after due notice to the Taxpayer and the Assessor.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax years 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, and 2011-12. The appeal was received on March 10, 2016.

The appeal for the tax year 2005-06 was due on March 10, 2005 and was therefore 11 years late. Each subsequent year's appeal was also due on March 10th of that fiscal year and were also filed late. In addition, the appeals were not first heard by the Washoe County Board of Equalization (County Board). Accordingly, the Secretary recommended to the State Board that the appeals for the years 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11,and 2011-12 be dismissed for lack of jurisdiction due to untimely filing of the appeal. See Tr., 6-29-16, p. 221, II. 1-17.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board in accordance with the requirements of NRS 361.360, 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.
- 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 50.
- 4) The subject properties consist of two vacant land parcels located on Kelly Canyon Road in Washoe County, Nevada. See Record, SBE pages 9-40.
- 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 March 10, 2016 and was untimely filed for the 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, and 2011-12. tax years. The appeals for 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, and 2011-12. were filed from four to eleven years late. In addition, the appeals should first have been heard by the County Board. See Tr., 6-29-16, p. 221, II. 3-17.
- The State Board found the Taxpayer untimely filed appeals for prior years; and did not show under what legal authority the State Board could hear the appeals for the 2005-06, 2006-07, 2008-09, 2009-10, 2010-11, and 2011-12. tax years. The State Board declined to accept jurisdiction. See Tr., 6-29-16, p. 230, II. 1-19.
- 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

- 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 16-278, 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) 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 number 16-278. 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 ZOM DAY OF AUGUST, 2016.

Deonne Contine, Secretary

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