

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.
- 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 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.*
- 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 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, ll. 3-17.*
- 6) 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, ll. 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

- 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 16-278, 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 30th DAY OF AUGUST, 2016.



Deonne Contine, Secretary
DC/ter