

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 Department provided notice of the hearing. *See Record, SBE page 19.*
- 4) The subject property consists of equipment, furniture and fixtures for a manufactured home dealer located on Green Vista Drive, Sparks, Washoe County, Nevada. The Taxpayer failed to report and the taxable value of the subject property was estimated by the Assessor. *See Record, SBE page 5-6.*
- 5) Pursuant to NRS 361.360 (3), any taxpayer whose real or personal property placed on the unsecured tax roll was assessed after December 15 but before or on the following April 30 may protest to the State Board of Equalization. Such an appeal must be filed on or before May 15. The appeal to the State Board was received March 15, 2016 and was timely filed. The assessment was made prior to December 15, however, thus requiring the Taxpayer to first appeal to the County Board. The Taxpayer did not appeal to the County Board. *See Record, SBE page 5; Tr., 6-29-16, p. p. 200, l. 23 through p. 201, l. 11.*
- 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 County Board. The State Board declined to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board. *See Tr., 6-29-16, p. 218, l. 10 through p. 219, l. 8.*
- 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 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 jurisdiction of the case. *NRS 360.291.*
- 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 the above referenced appeal by the Taxpayer. 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
DC/ter