

# STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

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In the Matter of	)
Trinity Homes, Inc.	}
Account Number 2279024	ý
Washoe County, Nevada	)
PETITIONER	)
	) Case No. 16-280
Michael Clark	)
Washoe County Assessor	)
RESPONDENT	)

## NOTICE OF DECISION

## Appearances

William Anthony appeared on behalf of Trinity Homes, Inc. (Taxpayer).

Justin Taylor, Mark Stafford, and Josh Wilson 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 the 2015-16 Unsecured Roll within Clark 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 year 2015-16. The appeal was filed on March 15, 2016 as a direct appeal to the State Board. See Record, SBE page 1 However, the Taxpayer did not first appeal to the Washoe County Board of Equalization (County Board) as required by NRS 361.360(3). See Record, SBE page 1. The Secretary recommended to the State Board that the appeal for the year 2015-2016 be dismissed for lack of jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board, 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 Department provided notice of the hearing. See Record, SBE page 19.
- 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.
- 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.
- 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, I. 10 through p. 219, I.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**

- 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 35 DAY OF AUGUST, 2016

**Deonne Contine** 

DC/ter