

- 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. *See Record SBE 7-8.*
- 4) The subject property consists of 4.13 acres of vacant land, zoned Single Family Residential, C:R-U, and is located on in Clark County. *See Record SBE 5-6.*
- 5) Pursuant to NRS 361.340(11), every appeal must be filed with the county board of equalization on or before January 15th of the fiscal year for the assessment roll being appealed. The county board of equalization must review the petition and grant or deny the appeal.
- 6) Pursuant to NRS 361.400(1) and NRS 361.360(2), every appeal to the State Board must be presented on the same facts and evidence as were submitted to the county board of equalization in the first instance and an appeal by a taxpayer aggrieved by a county board of equalization action must be filed on or before March 10th.
- 7) The Taxpayer made no appeal to the County Board and the County Board did not grant or deny the appeal. The State Board proceeded with the case pursuant to NRS 361.385 and NAC 361.708 *See Transcript 06-14-2017, p. 52-53.*
- 8) The Taxpayer filed a direct appeal with the State Board seeking to reduce the computed taxable value of the property. *See SBE 2.*
- 9) The State Board found that the Taxpayer did not show any substantial circumstances beyond the control of the taxpayers as to why the taxpayer did not appeal to the County Board for the 2017-2018 tax year and the State Board found that it therefore lacked jurisdiction over the case. *See Transcript 06-14-2017, p. 53-54.*
- 10) 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 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 has the authority to determine the taxable values in the State.
- 3) The State Board found that the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not first filed with the County Board for the 2017-2018 tax year and the State Board found that it therefore lacked jurisdiction over the case.
- 4) 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

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 14th DAY OF SEPTEMBER, 2017.



Deonne Contine, Secretary
DC/hd