



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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DEONNE E. CONTINE
Secretary

In the Matter of

APN 046-080-16
Canine Rehabilitation Center
and Sanctuary, Inc.
PETITIONER

Washoe County Assessor,
RESPONDENT

Direct Appeal of
WASHOE COUNTY ASSESSOR
Exemption Determination

Case No. 17-154

NOTICE OF DECISION

Appearances

Kristen Ivey appeared on behalf of Canine Rehabilitation Center and Sanctuary, Inc. (Taxpayer).

Lora Zimmer on behalf of the Washoe County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of an appeal of real property valuations on the 2015-16 and 2016-17 Secured Roll within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on August 28, 2017, after due notice to the Taxpayer and the Assessor.

Taxpayer requested exemption status as the property is run as a shelter for homeless animals.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was not heard by the Washoe County Board of Equalization (County Board) prior to the Taxpayer filing with the State Board as required by NRS 361.155. The question before the State Board is whether the State Board has jurisdiction to hear the appeal despite it not having been filed with the County Board.

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 and 361.155, 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.
- 4) Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's petition was not first filed with the County Board.
- 5) Taxpayer was required to file with the County Board prior to filing with the State Board under NRS 361.155(6).
- 6) Taxpayer could not show substantial circumstances beyond her control prevented her from filing with the County Board.
- 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, 985 (1968).
- 2) The State Board did not accept jurisdiction to hear the petition based on the failure of the Taxpayer to show substantial circumstances prevented her from filing with the County Board. *First American Title Co. v. State*, 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 above Findings of Fact and Conclusions of Law, the State Board, by unanimous vote, hereby dismisses the Taxpayer's Petition for Direct Appeal.

BY THE STATE BOARD OF EQUALIZATION THIS 17th DAY OF NOVEMBER, 2017.



Deonne Contine, Secretary
DC/jm