



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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DEONNE E. CONTINE
Secretary

In the Matter of

Bluebird Garden Co., LP
APN 148-08-503-002
APN 148-08-503-003
PETITIONER

Michele W. Shafe
Clark County Assessor
RESPONDENT

Case No. 17-157

NOTICE OF DECISION

Appearances

Wayne Tang appeared on behalf of Bluebird Garden, LP (Taxpayer).

Kevin Cole appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2017-18 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on June 14, 2017, 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 received on March 20, 2016. The deadline for a petition to the State Board was March 10. NRS 361.360(1). The question before the State Board is whether the State Board has jurisdiction to hear the late-filed appeal. See *Tr. 6-14-2017, p. 100, l. 9 through p. 110, l. 24*.

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 361.340 and 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.

4) Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was untimely. See *Tr. 6-14-2017, p. 100, l. 20 through p. 101, l. 2*. The Taxpayer did not dispute that its petition was late-filed. *Id. p. 102, l. 16-25*.

5) 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 hear the late-filed appeal based on the failure of the Taxpayer to show any legal authority which would allow the State Board jurisdiction to hear the appeal. *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 above Findings of Fact and Conclusions of Law the State Board held it is without jurisdiction to hear the late-filed appeal and the Taxpayer's Petition is dismissed on that basis. 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