

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 filed on May 26, 2017 was untimely. See *Tr. 6-15-2017*, p. 136, l. 19 through l. 23.

5) The State Board found the appeals were filed untimely and the Taxpayer did not show under what legal authority the State Board could hear the appeal for the 2011-12 and 2012-13 tax years. The State Board declined to accept jurisdiction. See *Tr. 6-15-2017*, p. 177, l. 15 through p. 186, l. 9.

6) 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. 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 E. Contine

Deonne Contine, Secretary
DC/hd