



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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WILLIAM D. ANDERSON
Secretary

In the Matter of)	Case No. 18-137
)	
APN 007-072-04)	
)	
William M. Piercy)	
PETITIONER)	
)	
v.)	
)	
David Dawley,)	
Carson City Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the Carson City)	
Board of Equalization)	

NOTICE OF DECISION

Appearances

William M. Piercy (Taxpayer) appeared.

David Dawley, Donald Massow and Kimberly Adams appeared on behalf of the Carson City Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2018-2019 Secured Roll within Carson City, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on August 14, 2018, after due notice to the Taxpayer and the Assessor.

On or about December 15, 2017, the Taxpayer petitioned the Carson City Board of Equalization (City Board) for a review of the taxable valuation of his real property for the 2018-2019 Secured Roll. The City Board heard the petition on February 20, 2018 and took action to approve the taxable value of \$549,828 for the subject property. Taxpayer appealed the City Board decision by hand delivering the petition to the State Board on March 20, 2018. The deadline to file the appeal was March 12, 2018. Pursuant to NAC 361.7014, the Secretary to the State Board set the petition as a notice of appearance. The question before the State Board is whether it has jurisdiction to hear the untimely appeal.

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, 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) The Taxpayer's appeal was due to be filed no later than March 12, 2018 pursuant to NRS 361.360(1). The Taxpayer's appeal was hand delivered to the State Board on March 20, 2018.
- 5) The Taxpayer must show circumstances beyond his control caused the untimely filing.
- 6) The Taxpayer signed a Value Change Stipulation for the Board of Equalization dated January 10, 2018, but changed his mind.
- 7) The Taxpayer stated that he did not receive the written decision of the City Board until after March 27, 2018, but he attended the hearing on February 20, 2018 where the City Board made its decision during its meeting.
- 8) The Assessor stated it had internal issues getting the decision completed and mailed prior to the deadline to file with the State Board, and it had no indication that the City Board decision would be appealed.
- 9) The taxable value set by the City Board was less than the stipulated taxable value that the Taxpayer later disputed.
- 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 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, 629-30, 446 P.2d 981, 985 (1968).
- 2) The State Board did not accept jurisdiction to hear the untimely appeal based on the Taxpayer's failure to show there were circumstances beyond the control of the Taxpayer to file the petition timely.
- 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.

ORDER

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board decided by unanimous vote (Member Johnson absent) that the petition be dismissed as untimely filed.

BY THE STATE BOARD OF EQUALIZATION THIS 17th DAY OF OCTOBER, 2018.



William D. Anderson, Secretary