



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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WILLIAM D. ANDERSON  
*Secretary*

In the Matter of	)	Case No. 18-158
	)	
APN 004-072-07	)	
	)	
VITAL (Veterans Initiatives in Technology	)	
Aero Space and Logistics)	)	
PETITIONER	)	
	)	
v.	)	
	)	
Burton Hilton,	)	
White Pine County Assessor	)	
RESPONDENT	)	

**NOTICE OF DECISION**

***Appearances***

Nobody appeared on behalf of VITAL (Veterans Initiatives in Technology Aero Space and Logistics) (Taxpayer).

Burton Hilton appeared on behalf of the White Pine County Assessor's Office (Assessor).

***Summary***

The matter of the Taxpayer's petition for direct appeal with respect to the 2017-2018 Unsecured Roll within White Pine County, 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 March 7, 2018, the Taxpayer filed a petition to the State Board purporting to appeal the "denial of exemption by the White Pine County Assessor." Any petition for review of an assessor's denial of a claimed tax exemption for the 2017-2018 fiscal year should have been filed with the White Pine County Board of Equalization (County Board) no later than January 15, 2017, as required by NRS 361.155(6). This matter was not first heard by the County Board. Accordingly, the Secretary recommended to the State Board that the appeal be dismissed for lack of jurisdiction.

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 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.
- 3) Pursuant to NRS 361.155(6), an appeal regarding a claim for a tax exemption on real property and any associated documentation must be filed with the County Board on or before January 15 of the fiscal year for which the claim is made.
- 4) The Taxpayer made no appeal to the County Board.
- 5) The Taxpayer filed a direct appeal to the State Board seeking an exemption for the 2017-2018 fiscal year.
- 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, 629-30, 446 P.2d 981, 985 (1968).
- 2) The State Board proceeded with the hearing pursuant to NAC 361.708(4)(a).
- 3) The Taxpayer did not show any legal authority which would allow the State Board jurisdiction to hear the case or any substantial circumstances beyond the Taxpayer's control as to why it did not appeal to the County Board. The State Board did not accept jurisdiction to determine this matter. See *First Am. Title Co. v. State of Nevada*, 91 Nev. 804, 543 P.2d 1334 (1975).
- 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.

## ORDER

Based on the above Findings of Fact and Conclusions of Law, and by a preponderance of the evidence, the State Board held by unanimous vote (Member Johnson absent) it is without jurisdiction to hear this appeal, and the petition is dismissed.

BY THE STATE BOARD OF EQUALIZATION THIS 17<sup>th</sup> DAY OF OCTOBER, 2018.

  
William D. Anderson, Secretary