



STATE OF NEVADA

STATE BOARD OF EQUALIZATION

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Governor

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MELANIE YOUNG  
Secretary

In the Matter of	)	Case No. 20-164
	)	
Sun Villa MHC, LLC,	)	
PETITIONER	)	
	)	
v.	)	
	)	
Washoe County Assessor,	)	
RESPONDENT	)	
	)	
Appeal from the Decision of the Washoe	)	
County Board of Equalization	)	

NOTICE OF DECISION

*Appearances*

Chris Britt appeared on behalf of the Petitioner, Sun Villa MHC, LLC (Taxpayer).

Rigo Lopez and Paul Oliphint appeared on behalf of the Respondent, Washoe County Assessor (Assessor).

*Summary*

The matter of the Taxpayer's petition for review of property valuation for the 2020-2021 secured roll within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing via Zoom meeting (in accordance with Governor's Declaration of Emergency Directive 006 (extended by Directive 026) on July 16, 2020, after due notice to the Taxpayer and the Assessor. The subject property is a mobile home park.

Taxpayers petitioned the Washoe County Board of Equalization (County Board) for a review of the taxable valuation of their real property for the 2020-2021 secured roll pursuant to NRS 361.356. The County Board heard the petition on February 19, 2020 and upheld the Assessor's taxable values. Taxpayer did not attend the County Board hearing. Taxpayer appealed the County Board decision by emailing the petition to the State Board on March 17, 2020. 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 filed 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. Taxpayer and 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, as may have been amended by the Governor's Declaration of Emergency Directive 006 (extended by Directive 026).
4. Taxpayer's appeal was due to be filed no later than March 10, 2020 pursuant to NRS 361.360(1). The Taxpayer's appeal was emailed to the State Board on March 17, 2020.
5. Taxpayer must show circumstances beyond their control caused the untimely filing.
6. Taxpayer stated that the County Board decision was sent on February 27, 2020, and the office where it was sent (in Michigan) was closed due to the pandemic when he called to inquire.
7. The state of emergency declaration by the Governor of Michigan was on March 10, 2020.
8. Assessor stated that notice of the March 10 deadline to appeal to the State Board is given to taxpayers at the County Board meeting, but Taxpayer was not present.
9. 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.

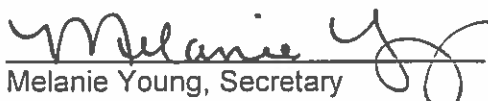
## CONCLUSIONS OF LAW

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 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.

## DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board unanimously decided not to take jurisdiction over the appeal. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 14 DAY OF September, 2020.

  
Melanie Young, Secretary  
Case No. 20-164, Sun Villa MHC, LLC  
Notice of Decision