

FINDINGS OF FACT

1. The State Board is an administrative body created pursuant to NRS 361.375.
2. 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 and Directive 029).
3. Taxpayer's petition for appeal from the decision of the County Board was due to the State Board on or before March 10, 2020.
4. Taxpayer's letter to the State Board dated April 9, 2020 states: "This response has been delayed due to illness and quarantine."
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.

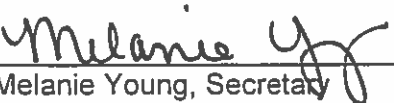
CONCLUSIONS OF LAW

1. The State Board has authority to determine whether it has jurisdiction to hear a matter.
2. The State Board proceeded with the case in Taxpayer's absence in accordance with NAC 361.708.
3. Taxpayer has the burden of proof pursuant to NAC 361.741.
4. Taxpayer must show circumstances beyond his control caused him to file the petition for appeal with the State Board after the March 10, 2020 deadline.
5. No evidence was presented to the State Board to justify it take jurisdiction to hear this matter.
6. 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 20th DAY OF October, 2020.



Melanie Young, Secretary