

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

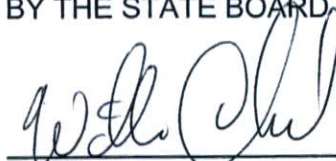
FINDINGS OF FACT

- 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 361.360 (1), any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his property, or property of others, or a county assessor, may file an appeal with the State Board of Equalization on or before March 10 in the current assessment year. The Taxpayer did not first appeal to the County Board, and no case was heard by the County Board for the 2011-2012 tax year from which the Taxpayer could appeal. See *Record, page 1; Tr., 3-26-12, p. 114, l. 19 through p.115, l. 9; p. 117, l. 23 through p. 118, l. 6.*
- 4) The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the Taxpayer did not first appeal to the County Board, and declined to accept jurisdiction of the case. See *Tr., 3-26-12, p. 124, ll. 7-25.*
- 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. 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) Based on the lack of a record made to or by the County Board with regard to a request for relief, or that the County Board took action to grant or deny relief, and the failure of the Taxpayer to show substantial circumstances which would allow the State Board jurisdiction to hear the case, the State Board did not accept jurisdiction to determine this matter. *First American Title Company v. State of Nevada*, 91 Nev. 804; 543 P2d 1344 (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.

BY THE STATE BOARD OF EQUALIZATION THIS 4 DAY OF JUNE, 2012.



William Chisel, Secretary
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