



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

CHRISTOPHER G.
NIELSEN
Secretary

In the Matter of)

Doron Kermanian)
APN: 138-16-413-040)
PETITIONER)

Case No. 12-130

Michele Shafe)
Clark County Assessor)
RESPONDENT)

NOTICE OF DECISION

Appearances

Doron Kermanian appeared on behalf of himself by telephone (Taxpayer).

Rocky Steele and Gary Relyea appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

This case came before the State Board of Equalization (State Board) on an appeal by the Taxpayer of the 2012-2013 valuation of Taxpayer's real property established by the Assessor. The Notice of Appearance to determine whether the State Board would accept jurisdiction of the case was heard by the State Board on October 15, 2012 and continued to October 16, 2012 in Las Vegas, Nevada, after due notice to the Taxpayer and the Assessor.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax year 2012-2013. The Taxpayer appealed late to the Clark County Board of Equalization (County Board). The County Board did not accept jurisdiction to hear the case. *See Tr., 10-16-12, p. 44, ll. 1-11.* Accordingly, the Secretary recommended to the State Board that the appeal be dismissed due to lack of jurisdiction.

The matter was continued from October 15, 2012 to October 16, 2012 to allow the Petitioner the opportunity to review information presented by the Clark County Assessor.

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. See *Tr.*, 10-15-12; *Record*, SBE page 13.
- 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 County Board did not accept jurisdiction to hear the Taxpayer's appeal because it was filed late. See *Record*, page 1; *Tr.*, 10-16-12, p. 45, l. 23 through p. 46, l.4.
- 4) The State Board found the Taxpayer did not show circumstances beyond the control of the Taxpayer as to why the Taxpayer did not file timely to the County Board, and declined to accept jurisdiction of the case. See *Tr.*, 10-16-12, p. 48, l. 2 through p. 49, l. 2.
- 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) The State Board found the Taxpayer did not show circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal to the County Board, and declined to accept jurisdiction of the case. *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.

DECISION

Based on the foregoing Findings of Fact and Conclusions of Law, the State Board held it is without jurisdiction to hear the above referenced appeal by the Taxpayer. The Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 31st DAY OF JANUARY, 2013.



Christopher G. Nielsen, Secretary
CGN/ter