



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)	
)	
Thomas A. Moler)	
APN: 045-263-12)	
Nye County, Nevada)	
PETITIONER)	
)	Case No. 12-221
Shirley Matson)	
Nye County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
NYE COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

Thomas A. Moler and John Moler appeared on behalf of himself (Taxpayer).

Kimberley Hildebrand appeared on behalf of the Nye County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2012-13 Secured Roll within Nye County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 16, 2012 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 stipulated to a taxable value at the Nye County Board of Equalization (County Board) on February 16, 2012 and a contested case was not before the County Board from which a decision could be appealed to the State Board. *See Record, page 7; Tr., 7-16-12, p.* Accordingly, the Secretary recommended to the State Board that the appeal for the year 2012-13 be dismissed for lack of jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board, 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) 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.
- 4) The subject property consists of a 1,204 square foot single family residence with a carport, built in 1986 and located on 1.10 acres of land on East Paiute Boulevard in Pahrump, Nye County, Nevada. *Record, SBE pages 15 and 17.*
- 5) The Nye County Board of Equalization (County Board) accepted the Assessor's recommendation to reduce the total taxable value of \$50,940 to \$45,752 for the 2012-2013 secured roll. The Taxpayer agreed to the reduction and withdrew his appeal. *See Record, SBE pages 7, 15, and 36.*
- 6) 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 appeal to the State Board was postmarked on March 9, 2012 and was considered timely to the State Board. However, the Taxpayer stipulated to a taxable value and a contested case was not before the County Board from which an appeal to the State Board could be made. *See Record, page 7; Tr., 7-16-12, p.137, l. 13 through p. 138, l. 24.*
- 7) The State Board found there was no contested case to appeal to the State Board. *See Tr., 7-16-12, p. 139, ll. 1-9.*
- 8) 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.

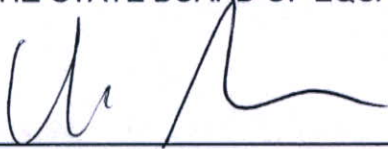
CONCLUSIONS OF LAW

- 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 Taxpayer's withdrawal of his appeal, the State Board did not accept jurisdiction to determine these matters. *First American Title Company v. State of Nevada*, 91 Nev 804, 543 P2d 1334 (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 Nye County Controller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 28 DAY OF SEPTEMBER, 2012.



Christopher G. Nielsen, Secretary
CGN/ter