



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.  
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*Secretary*

In the Matter of )

Kirk Thompson dba Projects West, Inc. )  
APN: 001-075-01 )  
Esmeralda County, Nevada )  
PETITIONER )

Case No. 12-227

Ruth Lee )  
Esmeralda County Assessor )  
RESPONDENT )

Appeal of the Decision of the )  
ESMERALDA COUNTY )  
BOARD OF EQUALIZATION )

**NOTICE OF DECISION**

***Appearances***

Kirk Thompson appeared on behalf of Kirk Thompson dba Projects West, Inc. (Taxpayer).

Ruth Lee appeared on behalf of the Esmeralda 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 Esmeralda County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on September 17, 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's appeal was for the tax year 2011-12 and earlier years. The appeal was received on March 12, 2012. The appeal for the tax year 2011-12 was due on March 10, 2011 and was therefore late. Appeals for years prior to 2011-12 were also due on March 10<sup>th</sup> of the year of the assessment. In addition, the appeal was not first heard by the Esmeralda County Board of Equalization (County Board). Accordingly, the Secretary recommended to the State Board that the appeal for the year 2011-12 and prior years be dismissed for lack of jurisdiction due to untimely filing of the appeal.

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 1.42 acres of vacant land located in Goldfield, Esmeralda County, Nevada. The property had a taxable value of \$26,919 for the 2011-2012 tax year. *Record, SBE page 9.*
- 5) 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 for the 2011-2012 tax year was not postmarked until March 10, 2012. The appeal for the 2011-2012 tax year was therefore filed almost twelve months after the filing deadline. *See Record, SBE page 1; Tr., 9-18-12, p. 189, l. 23 through p. 190, l. 2.*
- 7) The State Board found the Taxpayer did not show under what legal authority the State Board could hear the appeal for the 2011-2012 and prior tax years and declined to accept jurisdiction of the case. *See Tr., 9-18-12, p.192, l. 19 through p. 193, l. 11.*
- 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.

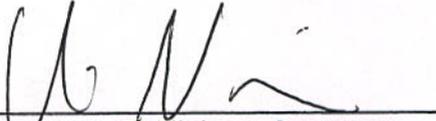
### CONCLUSIONS OF LAW

- 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) The State Board has the authority to determine the taxable values in the State.
- 3) Based on the failure of the Taxpayer to show any legal authority which would allow the State Board jurisdiction to hear the case, 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).
- 4) 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 Esmeralda County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 28<sup>th</sup> DAY OF NOVEMBER, 2012.



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Christopher G. Nielsen, Secretary  
CGN/ter