

also due on March 10th of the year of the assessment. In addition, the Washoe County Board of Equalization (County Board) determined it did not have jurisdiction to hear 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 is commercial land located in the Verdi area. *See Record, SBE page 9; Tr., 9-17-12, p. 125, ll. 21-22.*
- 5) The Washoe County Board of Equalization (County Board) determined it did not have jurisdiction to hear this matter. *See Record, SBE pages 25; 27; 29; 31; Tr., 9-17-12, p. 123, ll. 13-16.*
- 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 for the 2010-2011 tax year was sent by facsimile transmission on March 9, 2012. The appeal for the 2010-2011 tax year was therefore filed almost twelve months after the filing deadline. Appeals for the 2007-2008, 2008-2009, and 2009-2010 tax years were similarly filed late. *See Record, SBE page 1; Tr., 9-17-12, p 123, ll. 3-16. .*
- 7) The Taxpayer appealed the revisions to tax bills made by the County Treasurer. The Taxpayer does not dispute the value of the property for any of the enumerated years. *See Record, SBE page 13; p. 130, ll. 1-3; p. 131, l. 9 through p. 132, l. 7.* Taxpayer's attorney stated, "There is no dispute of valuation." *See Tr. 9-17-12, p. 126, ll. 4-6.* Further, Taxpayer's attorney did not think an appeal to the State Board was an appropriate place for Taxpayer's dispute with the Washoe County Treasurer. *See Tr. 9-17-12, p. 129, ll. 10-18.*
- 8) The State Board found the Taxpayer did not show under what legal authority the State Board could hear the appeal with regard to subject matter jurisdiction or for the tax years under appeal. The State Board declined to accept jurisdiction. *See Tr., 9-17-12, p. 125, ll. 1-9; p. 133, l. 8 through p. 134, l. 6. .*
- 9) 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 Washoe County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

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



Christopher G. Nielsen, Secretary
CGN/ter