



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.  
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*Secretary*

In the Matter of )

James B. House dba North Summit Co., LLC )  
Parcel Identifier: 2618266 )  
Washoe County, Nevada )  
PETITIONER )

Joshua Wilson )  
Washoe County Assessor )  
RESPONDENT )

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

Case No. 12-323B

**NOTICE OF DECISION**

***Appearances***

Sandra Waltman appeared on behalf of James B. House dba North Summit Co., LLC (Taxpayer).

Mark Stafford appeared on behalf of the Washoe 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 2009-2010, 2010-2011, and 2011-2012 valuations of Taxpayer's 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 November 5, 2012 in Carson City, Nevada, after due notice to the Taxpayer and the Assessor.

The Department noted the case was placed on the agenda as an appeal of the Washoe County Board of Equalization, which was in error, as the appeal was a direct appeal to the State Board. The Taxpayer agreed to go forward with the case. *See Tr., 11-5-12, p. 105, l. 17 through p. 106, l. 9.*

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 years 2009-2010, 2010-2011, and 2011-2012. The secretary bi-furcated the appeal into the current year 2011-12 unsecured roll and assigned

case number 12-323A. Case 12-323B was assigned for the matters concerning tax years 2009-2010 and 2010-2011.

The appeal for the tax year 2009-2010 was due on May 15, 2010 and was therefore late. *See Record, SBE pages 1 and 23.* The appeal for tax year 2010-2011 was similarly due on May 15, 2011. Accordingly, the Secretary recommended to the State Board that the appeal for the years 2009-2010 and 2010-2011 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 personal property associated with a 220 unit apartment complex with clubhouse, pool and other amenities known as the Northtowne Summit Apartments, located on Northtowne Lane in Reno, Washoe County, Nevada. *See Tr., 11-5-12, p. 106, ll. 13-19; Record, SBE pages 23-25.*
- 5) Due to the failure of the Taxpayer to file a report, the Assessor made a best information available assessment pursuant to the authority in NRS 361.265 (4). *See Tr., 11-5-12, p. 106, ll. 18-19; Record, SBE pages 23-25.*
- 6) Pursuant to NRS 361.360(3), any taxpayer whose real or personal property placed on the unsecured tax roll after December 15 but before or on the following April 30 may file an appeal with the State Board of Equalization on or before May of the current assessment year. The appeal to the State Board for the 2009-2010 and 2010-2011 tax years was not sent until March 12, 2012. The appeal for the 2009-2010 and 2010-2011 tax years was therefore filed one to two years after the filing deadline. *See Record, SBE pages 1 and 4; Tr., 11-5-12, p. 108, ll. 14-17.*
- 7) The State Board found the Taxpayer did not show under what legal authority the State Board could hear the appeal for the 2009-2010 and 2010-2011 tax years and declined to accept jurisdiction of case No. 12-323B. *See Tr., 11-5-12, p. 107, l. 19 through p. 108, l. 22.*
- 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).

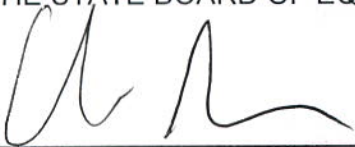


- 2) The State Board has the authority to determine the taxable values in the State.
- 3) Based on the failure of the Taxpayer to show any legal authority which would allow the State Board jurisdiction to hear the case, the State Board did not accept jurisdiction to determine these matters. *First American 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 Washoe County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 8<sup>th</sup> DAY OF FEBRUARY, 2013.



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Christopher G. Nielsen, Secretary  
CGN/ter