



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)	
)	
Pertrac Financial Solutions)	
Parcel Identifier: 2123702)	
Washoe County, Nevada)	
PETITIONER)	
)	Case No. 15-112
Michael Clark)	
Washoe County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
WASHOE COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of Pertrac Financial Solutions (Taxpayer).

Chief Deputy Joshua Wilson 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 2014-2015 valuation of Taxpayer's personal 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 March 23, 2015 in Reno, 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 2014-2015. *See Record, page 1.* The personal property was assessed on the unsecured roll on December 13, 2014, therefore a direct appeal to the State Board pursuant to NRS 361.360(3) is precluded. The appeal should have first been filed with the Washoe County Board of Equalization (County Board), but was not. Accordingly, the Secretary recommended to the State Board that the appeal be dismissed due to lack of jurisdiction.

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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Record, SBE page 39; Tr. 3-23-15, p. 81, ll. 13-15.*
- 3) The State Board has jurisdiction to hear direct appeals from a taxpayer if the property was placed on the unsecured roll after December 15th pursuant to NRS 361.360(3) as well as appeals from the action of a county board of equalization pursuant to NRS 361.400. In this case, the State Board found the property was placed on the unsecured roll on December 13, 2014 and therefore did not meet the criteria for a direct appeal. The State Board further found the Taxpayer did not first appeal to the County Board, and the County Board made no decision which could be appealed to the State Board.
- 4) The State Board found the Taxpayer did not show substantial 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., 3-23-15, p. 79, ll. 19-22; p. 81, l. 7 through p. 82, l. 19.*
- 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 not first filed 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) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 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 14th DAY OF MAY, 2015



Deonne Contine, Secretary
DC/ter