



The State Board, having considered all evidence, documents and testimony pertaining to the claim for tax exemption pursuant to NRS 361.155, 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 assessment exemptions pursuant to NRS 361.155.
- 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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Record, SBE page 21.*
- 4) The subject property consists of a storage warehouse built in 1966 and containing 22,166 square feet, located on Timber Way in Reno, Washoe County, Nevada. *See Record, SBE page 7.*
- 5) Pursuant to NRS 361.155(6), an appeal for a claim for a tax exemption on real property and any associated documentation must be filed with the county board of equalization on or before January 15 of the fiscal year for which the claim for tax exemption is made. The county board of equalization must review the claim of exemption and grant or deny the appeal. The taxpayer made no appeal to the County Board and the County Board did not grant or deny the appeal. *See Tr., 6-29-16, p. 231, ll. 6-14; p. 232, ll. 14-20; p. 233, l. 14 through p. 234, l. 1.*
- 6) The Taxpayer made a claim for the exemption for the 2016-2017 fiscal year and the Assessor granted a partial 57% exemption for the 2016-2017 fiscal year. *See Record, SBE page 7; Tr., 6-29-16, p. 236, l. 19 through p. 237, l. 11.*
- 7) The State Board found the Taxpayer did not show any substantial circumstances beyond the control of the taxpayer as to why the taxpayer did not appeal to the County Board for the 2015-2016 tax year and declined to accept jurisdiction of the case. *See Tr., 6-29-16, p. 239, ll. 9-19.*
- 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) The State Board found the Taxpayer did not show substantial 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).

- 4) If a claim for a tax exemption on real property is not filed by June 15, the person claiming the exemption may, on or before January 15 of the fiscal year for which the claim of exemption is made, file the claim with the county board of equalization. *NRS 361.155(6)*.
- 5) 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 correct the assessment roll by exempting the taxable value shown on the secured roll.

BY THE STATE BOARD OF EQUALIZATION THIS 30<sup>th</sup> DAY OF AUGUST, 2016.



Deonne Contine, Secretary  
DC/ter