

- 4) Taxpayer failed to appear. Pursuant to NAC 361.708, the State Board has the option to proceed with the hearing, dismiss the hearing with or without prejudice, or recess the hearing to enable the party to attend.
- 5) The State Board moved to dismiss the matter with prejudice. The motion passed.
- 6) 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.
- 2) Taxpayer did not present evidence to the State Board that circumstances beyond its control prevented it from filing timely or that there is a reason to review previously reviewed and decided tax years.
- 3) Due to the Taxpayer's failure to appear, the State Board moved to dismiss this matter with prejudice.
- 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 above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board unanimously dismissed this matter with prejudice pursuant to NAC 361.708.

BY THE STATE BOARD OF EQUALIZATION this 25 day of November, 2025.



Shellie Hughes, Secretary