



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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SHELLIE HUGHES
Secretary

In the Matter of:

**Nevada Rural Hospital Partners Inc.,
PETITIONER**

vs.

**Washoe County Assessor,
RESPONDENT**

Case No. 23-184

NOTICE OF DECISION

Appearances

No one appeared on behalf of Nevada Rural Hospital Partners, Inc. (Taxpayer).

Tony Lopez appeared on behalf of the Washoe County Assessor (Assessor).

Summary

The matter of Taxpayer's petition for review regarding the denial of a non-profit exemption for FY2022-2023 by Washoe County, Nevada, came before the State Board of Equalization (Board) for hearing on September 28, 2023, in Carson City, Nevada and via Zoom

On or about June 30, 2023, Taxpayer filed a direct appeal with the Board. The subject of the appeal is the denial of a non-profit exemption for FY2022-2023. Pursuant to NAC 361.7014, the Department recommended that this matter be dismissed as it was untimely filed.

The Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the Board, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

1. The Board is an administrative body created pursuant to NRS 361.375.
2. Taxpayer and Assessor were given adequate, proper and legal notice of the time and place of the hearing before the Board, and the matter was properly noticed pursuant to the Nevada Open Meeting Law.

3. Taxpayer has the burden of proof pursuant to NAC 361.745.
4. Direct appeals to the Board may be made when personal property is placed on the Unsecured Tax Roll and was assessed after December 15, but before or on the following April 30 in the year it was placed on the roll.
5. Taxpayer filed its request for the exemption for the 2022-2023 tax year with the Washoe County Assessor on March 16, 2023.
6. Taxpayer was notified by the Washoe County Assessor that under NRS 361.155, a request for exemption must be filed by June 15th prior to the fiscal year the exemption is being sought.
7. In this case, the exemption being sought was for FY2022-2023, which means the request should have been submitted to the Washoe County Assessor no later than June 15, 2022.
8. Taxpayer was also notified that any adverse decision should have been appealed to the Washoe County Board of Equalization no later than January 15, 2023, and taxpayer failed to file any such appeal.
9. Taxpayer's deadline to file a direct appeal to the Board was May 15, 2023.
10. Taxpayer filed a direct appeal with the Board on June 30, 2023.
11. Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so designated.

CONCLUSIONS OF LAW

1. The Board has authority to determine whether it has jurisdiction to hear a matter.
2. The Board does not have jurisdiction over non-profit exemption appeals for the 2022-2023 unsecured tax roll of the Assessor that are untimely filed unless circumstances beyond Taxpayer's control prevented them from being filed in a timely manner.
3. Taxpayer did not present evidence to the Board that circumstances beyond its control prevented it from filing a timely appeal.
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 designated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the Board decided by unanimous vote not to take jurisdiction over the appeal. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 15 DAY OF December, 2023.



Shellie Hughes, Secretary