

IN THE SUPREME COURT OF THE STATE OF NEVADA

DIAMOND EVENTS AND  
PRODUCTIONS, LLC,

Appellant,

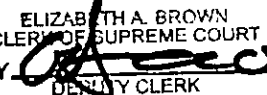
vs.

THE STATE OF NEVADA EX REL  
DEPARTMENT OF TAXATION AND  
THE NEVADA TAX COMMISSION,  
Respondent.

No. 89271

FILED

AUG 14 2025

ELIZABETH A. BROWN  
CLERK OF SUPREME COURT  
BY  DEPUTY CLERK

*ORDER OF AFFIRMANCE*

This is an appeal from a district court order denying a petition for judicial review of a tax commission decision. Eighth Judicial District Court, Clark County; Michael Villani, Judge.

Appellant Diamond Events and Productions, LLC did not pay or file sales and use tax returns for some portions of 2016. Respondent Nevada Department of Taxation (NDT) cited Diamond Events for the tax deficiencies. Four years later, Diamond Events submitted a hearing request form. NDT treated the form as a late redetermination petition and denied it as untimely. NDT later rescinded its denial and allowed Diamond Events to resubmit the petition to demonstrate good cause for its untimeliness. After Diamond Events resubmitted the same form without explanation for the untimeliness, NDT again denied the petition for failing to show good cause. Diamond Events appealed to respondent Nevada Tax Commission (NTC). After a hearing, the NTC issued a written decision denying the appeal and upholding NDT's decision. Diamond Events petitioned for judicial review, which the district court denied. The district court concluded that Diamond Events did not timely file its redetermination petition and

presented no evidence showing good cause for the delay. This appeal follows.

On appeal from a district court decision on a petition for judicial review of an administrative agency decision, this court engages in the same review as the district court. *Simmons v. Briones*, 133 Nev. 59, 60-61, 390 P.3d 641, 643 (2017). In particular, we consider whether the agency's decision was arbitrary or capricious, constituting an abuse of discretion. *Id.* In doing so, however, we review de novo the agency's legal conclusions. *Harrah's Operating Co. v. State, Dep't of Tax'n*, 130 Nev. 129, 132, 321 P.3d 850, 852 (2014). But we defer to the agency's findings of fact so long as they are supported by substantial evidence. *Taylor v. State, Dep't of Health & Hum. Servs.*, 129 Nev. 928, 930, 314 P.3d 949, 951 (2013). Substantial evidence is that which a reasonable mind might accept as adequate to support a conclusion. *Law Offices of Barry Levinson, P.C. v. Milko*, 124 Nev. 355, 362, 184 P.3d 378, 384 (2008).

Diamond Events first argues that the NTC failed to issue separate findings of fact and conclusions of law. "In administrative proceedings, a decision or order that is adverse to a party in a contested case must be in writing or stated on the record and ordinarily must include findings of fact and conclusions of law." *Highroller Transp., LLC v. Nev. Transp. Auth.*, 139 Nev. 500, 513, 541 P.3d 793, 806 (Ct. App. 2023) (citing NRS 233B.125). The findings of fact must include a concise and explicit statement of the underlying facts sufficient to permit judicial review. *State, Dep't of Commerce v. Hyt*, 96 Nev. 494, 496, 611 P.2d 1096, 1098 (1980). In this case, the NTC hearing addressed a straightforward procedural matter. The NTC issued a written decision that outlined the proceedings, addressed the documents and testimony presented, and unanimously denied the

appeal. Under the circumstances, where the agency was dealing only with a timeliness issue, this satisfied the requirements of NRS 233B.125. *See, e.g., Lodi Truck Serv., Inc. v. United States*, 706 F.2d 898, 901 (9th Cir. 1983) (recognizing that an agency decision must simply be sufficiently clear so that a court need not speculate as to its basis).

Diamond Events next argues that NDT failed to prove it properly served the deficiency notices. Diamond Events failed to raise its service-related arguments before the NDT and NTC and did not dispute NDT's claim that it mailed the deficiency notices. *See, e.g., United States v. Zolla*, 724 F.2d 808, 810 (9th Cir. 1984) (recognizing that a deficiency notice is valid even if it not received by the taxpayer so long as it is undisputed that it is was mailed to the taxpayer). By raising this issue for the first time in district court, Diamond Events likely waived it because judicial review of an administrative decision is limited to the record before the administrative body. *State Bd. of Equalization v. Barta*, 124 Nev. 612, 621, 188 P.3d 1092, 1098 (2008). Even if Diamond Events properly raised the issue in district court, the record shows it had actual notice. Diamond Events and NDT communicated about the deficiency between 2017 and 2018. Diamond Events also conceded below and on appeal that an NDT representative left a deficiency citation at Diamond Events' premises in July 2017 and that Diamond Events' owner received the citation a few days later. Diamond Events thus had actual notice of the deficiency. *See* NRS 360.355(1) (authorizing personal service of a deficiency notice within three years after the close of the relevant tax period); *see also Flangas v. Perfekt Mktg., LLC*, 138 Nev. 224, 230, 507 P.3d 574, 580 (2022) (noting that due process requires notice reasonably calculated, under all the circumstances, to

inform interested parties of the proceeding and provide an opportunity to respond).

Diamond Events finally argues NDT acted arbitrarily and capriciously by strictly enforcing the 45-day deadline for seeking redetermination. We disagree.

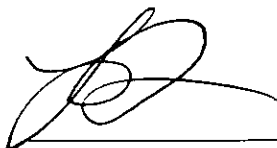
A person challenging a deficiency determination must petition the NDT for redetermination within 45 days of receiving notice of the determination. NRS 360.360(1). For good cause shown, the NDT may extend that deadline. NRS 360.360(3). A taxpayer may demonstrate good cause by submitting a written request showing the taxpayer acted with ordinary care, lacked intent to delay, and faced uncontrollable circumstances, such as a disaster or the responsible person's death or hospitalization. NAC 360.706(3).

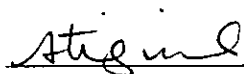
Diamond Events sought redetermination on a hearing request form roughly four years past the 45-day deadline. Diamond Events failed to offer an explanation in its agency briefing or at the NTC hearing. Although Diamond Events contends that it was entitled to a hearing before an administrative law judge, only a timely petition for redetermination can trigger that right. NRS 360.370(1). Diamond Events also claims NDT excused similar procedural requirements for other taxpayers, but it cites no authority or evidence identifying cases or any disparate treatment of other taxpayers. As we need not consider arguments that lack support and citation to relevant authority, this argument fails. *Edwards v. Emperor's Garden Rest.*, 122 Nev. 317, 330 n.38, 130 P.3d 1280, 1288 n.38 (2006). Accordingly, because the district court's decision denying the petition for

judicial review is supported by substantial evidence, we

ORDER the judgment of the district court AFFIRMED.

  
\_\_\_\_\_, C.J.  
Herndon

  
\_\_\_\_\_, J.  
Bell

  
\_\_\_\_\_, J.  
Stiglich

cc: Hon. Michael Villani District Judge  
Persi J. Mishel, Settlement Judge  
Fabian VanCott  
Attorney General/Carson City  
Eighth District Court Clerk