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Governor
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Chair, Nevada Tax Commission
DEONNE E. CONTINE
Executive Director

# STATE OF NEVADA DEPARTMENT OF TAXATION

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In the Matter of:

Douglas County Humboldt County Lyon County Nye County Washoe County

2016-2017 Ratio Study

# **NOTICE OF DECISION**

#### **Appearances**

Terry E. Rubald, Deputy Executive Director, appeared on behalf of the Department of Taxation.

Pursuant to NRS 361.333(4)(a) and (b), Douglas Sonnemann, Douglas County Assessor, appeared on behalf of Douglas County; Jeff Johnson, Humboldt County Assessor, and Garley Amos, Chairman of the Board of County Commissioners of Humboldt County, appeared on behalf of Humboldt County; Sherree Stringer, Nye County Assessor, appeared on behalf of Nye County; and Mike Clark, Washoe County Assessor appeared on behalf of Washoe County. No one appeared on behalf of Lyon County.

## Summary

The matter of the approval of the 2016-2017 Ratio Study came before the Nevada Tax Commission ("Tax Commission") for hearing in Carson City and via video conference to Las Vegas, Nevada, on May 16, 2016 after due notice to each Assessor and County Commission. The Tax Commission reviewed the ratio study and the report of the Department. Using statistical tests designed for mass appraisal, the Tax Commission found all types of property fell within the range required by NRS 361.333.

### **DECISION**

The Commission, having considered all evidence and testimony pertaining to the matter, hereby approves the 2016-2017 Ratio Study as reported by the Department and finds no further action is required, pursuant to the authority granted in NRS 361.333.

BY THE NEVADA TAX COMMISSION THIS DAY OF MAY, 2016.

Deonne Contine, Executive Director

cc: County Assessors

Terry E. Rubald, Deputy Executive Director