

- 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. *See Record, SBE page 54.*
- 4) The subject property consists of a 2005 Evektor-Aerotechnik Sportstar sport aircraft, the location of which was disputed as to whether it is located in Washoe County, Nevada. *See Record, SBE pages 4, 21, and 38; Tr., 8-20-13, p. 129, ll. 14-16.*
- 5) The Washoe County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$62,000 be upheld for the 2012-2013 secured roll. *See Record, SBE pages 9 and 18.*
- 6) The State Board found the Taxpayer had a burden to overcome the presumption that the Assessor was correct with regard to the location of the airplane. The State Board found the Assessor's reliance on the FAA registration as to the location of the airplane was reasonable pursuant to NRS 361.260. *Tr. 8-20-13, p. 154, l. 3 through p. 155, l. 21; p. 156, l. 12 through p. 157, l. 10.* The State Board found that under NRS 361.265, that the burden to overcome the presumption would include a third-party verification of the location of the aircraft. *See 159, l. 18-25.*
- 7) Based on the Taxpayer's testimony and the Assessor's stipulation, the State Board found the airplane was located in Carson City. *See Tr., 8-20-13, p. 167, ll. 11-16.* The State Board therefore reduced the Washoe County assessment to zero to reflect the fact the airplane was not located in Washoe County. *See Tr., 8-20-13, p. 168, l. 24 through p. 169, l. 12.*
- 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 Taxpayer timely filed a notice of appeal, and the State Board accepted jurisdiction to determine this matter. *See NRS 361.360(3).*
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values and where property has situs in this State. *NRS 361.360.*
- 4) Each year, the county assessor shall ascertain by diligent inquiry and examination all real and secured personal property that is in the county on July 1 which is subject to taxation, and also the names of all persons, corporations, associations, companies or firms owning the property. The county assessor shall take the same action at any time between May 1 and the following April 30, with respect to personal property which is to be placed on the unsecured tax roll. *NRS 361.260.*
- 5) To enable the county assessor to make assessments, he or she shall demand from each natural person or firm, and from the president, cashier, treasurer or managing agent of each corporation, association or company, including all banking institutions, associations or firms within the county, a written statement, signed under penalty of perjury, on forms and in the format prescribed by the county assessor of all the personal property within the county, owned, claimed, possessed, controlled or managed by those persons, firms, corporations, associations or companies. *NRS 361.265.*

- 6) 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

The Petition of the Taxpayer is granted based on the above Findings of Fact and Conclusions of Law. The Washoe County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2012-2013 Unsecured Roll

Personal Property Identifier 13-0049	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Personal Property	\$62,000	\$-0-	\$21,700	\$-0-
TOTAL	\$62,000	\$-0-	\$21,700	\$-0-

The Washoe County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 31st DAY OF OCTOBER, 2013.



Christopher G. Nielsen, Secretary
CGN/ter