



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Secretary

In the Matter of

Frederick W. Fehrmann et al
APN: 049-008-020
PETITIONER

Katrinka Russell,
Elko County Assessor
RESPONDENT

Appeal of the Decisions of the
ELKO COUNTY
BOARD OF EQUALIZATION

Case No. 13-182

NOTICE OF DECISION

Appearances

Florence S. Fehrmann appeared on behalf of Frederick W. Fehrmann et al (Taxpayer).

Katrinka Russell appeared on behalf of the Elko County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2013-14 Secured Roll, as well as property escaping taxation assessments for FY 2010-11, 2011-12 and 2012-13 within Elko County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on August 20, 2013 after due notice to the Taxpayer and the Assessor.

The Assessor discovered property not previously on prior year tax rolls; and pursuant to NRS 361.769, added the property on the 2010-2011, 2011-12, and 2012-2013 supplemental tax rolls.

The Taxpayer offered new evidence consisting of tax bills and Assessor's cost report. The State Board admitted the new evidence into the record. See *Tr.*, 8-20-13, p. 291, *ll.* 13-25; *NAC* 361.767.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.
- 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 78.*
- 4) The subject property escaping taxation pursuant to NRS 361.769 consists of a manufactured home converted to real property, containing 2,052 square feet, built in 2007 and located on One Eye Drive in Spring Creek Tract 403, Elko County, Nevada. Property previously on the roll included the land, hookup, a 780 square foot detached garage and foundation. *See Record, SBE pages 30, 32, 34, and 41; Tr., 8-20-13, p. 288, ll. 5-10; p. 297, ll 7-14.*
- 5) The Elko County Board of Equalization (County Board) ordered the total assessed value for the property escaping taxation of \$43,702 for the 2010-2011 tax year; \$47,712 for the 2011-2012 tax year; and \$46,797 for the 2012-2013 tax year be added to the 2010-2011, 2011-2012, and 2012-2013 supplemental rolls. *See Record, SBE pages 22-23; 40-41.*
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the taxable value of both the subject property escaping taxation and the property previously on the roll was the subject of the appeal for tax years 2010-2011, 2011-2012, 2012-2013 and 2013-2014. *See Tr., 8-20-13, p. 305, ll. 10-16; p. 310, l. 16 through p. 312, l. 6.*
- 7) The State Board found the taxable value of the subject property including property escaping taxation, property previously on the roll, and the land should be reduced to \$117,429 from \$197,429 shown for the 2013-14 tax year, said reduction applied to 2010-2011 and further reduced for 2011-2012, 2012-2013, and 2013-2014 by applying the depreciation required by NRS 361.227 at the rate of 1.5% per year on the improvements. *See Tr., 8-20-13, p.322, l. 7 through p. 328, l.7; Record, SBE page 31, and Table A to this Notice of Decision.*
- 8) The assessed value as adjusted by the State Board is 35% of taxable value.
- 9) 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.
- 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 in the State.
- 4) The county assessor of any county in which real property is located which is not on the secured roll shall assess the property and petition the appropriate board of equalization to place the property on the secured roll for the next tax year. The taxes for the current year and any prior year must be calculated and collected in the same manner as if the property had been assessed

in those years and placed on the secured roll. The assessment may be made at any time within 3 years after the end of the fiscal year in which the taxes would have been due. See NRS 361.769.

- 5) Property assessed pursuant to 361.769 may be appealed to the county board of equalization. See NRS 361.769(4)(d).
- 6) The subject property is appraised, as adjusted, at the proper taxable value in accordance with NRS 361.227.
- 7) 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 Elko County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2010-2011 Supplemental Roll

Parcel Number 049-008-020	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$37,000	\$37,000	\$12,950	\$12,950
Improvements previously on roll	\$39,257	\$39,257	\$13,740	\$13,740
Improvements escaping taxation	\$124,860	\$41,172	\$43,701	\$14,410
TOTAL	\$201,117	\$117,429	\$70,391	\$41,100

2011-2012 Supplemental Roll

Parcel Number 049-008-020	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$37,000	\$37,000	\$12,950	\$12,950
Improvements previously on roll	\$37,826	\$37,826	\$13,239	\$13,239
Improvements escaping taxation	\$120,409	\$40,554	\$42,143	\$14,194
TOTAL	\$195,235	\$115,380	\$68,332	\$40,383

2012-2013 Supplemental Roll

	Taxable Value		Assessed Value	
Parcel Number 049-008-020	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$37,000	\$37,000	\$12,950	\$12,950
Improvements previously on roll	\$37,160	\$37,160	\$13,006	\$13,006
Improvements escaping taxation	\$117,080	\$39,937	\$40,978	\$13,978
TOTAL	\$191,240	\$114,097	\$66,934	\$39,934

2013-2014 Secured Roll

	Taxable Value		Assessed Value	
Parcel Number 049-008-020	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$37,000	\$37,000	\$12,950	\$12,950
Improvements	\$160,429	\$76,810	\$56,150	\$26,884
TOTAL	\$197,429	\$113,810	\$69,100	\$39,834

The Elko 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