

- STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

- 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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Tr., 8-19-13, p. 96, ll. 19-22; Record, SBE page 165.*
- 4) The subject property, APN 002-061-01, consists of a one-half acre parcel of land with sheds used for storage and 3 mobile home hookups, located in Block P, lot 14, Township 2 South, Range 39 East, Section 22, NE1/4, Esmeralda County, Nevada. *See Record, SBE pages 35-36; 39.*
- 5) The subject property, APN 002-061-19, consists of a single family residence containing 1,456 square feet built in 1981 and a cabin containing 748 square feet built in 1949, located on .69 acres in Block P, lot 15, Township 2 South, Range 39 East, Section 22, NE1/4, Esmeralda County, Nevada. *See Record, SBE pages 87, 105-106, and 113.*
- 6) The Esmeralda County Board of Equalization (County Board) upheld the taxable value of the subject property, APN 002-061-01, of \$10,323 for the 2013-2014 secured roll. *See Record, SBE pages 18, 20, and 86.*
- 7) The Esmeralda County Board of Equalization (County Board) upheld the taxable value of the subject property, APN 002-061-19, of \$56,406 for the 2013-2014 secured roll. *See Record, SBE pages 88, 90.*
- 8) The State Board found it did not have authority to determine whether the property tax system is constitutional. *See Tr., p. 99, ll. 1-4.*
- 9) The State Board affirmed the decision of the County Board. *See Tr., 8-19-13 p. 99, l. 13 through p. 100, l. 11.*
- 10) 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 has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board. In particular, the State Board has jurisdiction to hear Taxpayer's appeal for the 2013-2014 secured roll pursuant to NRS 361.360(1) and NRS 361.400.
- 3) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) The Taxpayer has the burden of overcoming the presumption that the Assessor's valuation is correct. *See Pittsburg Silver Peak Gold Mining Co. v. Tax Commission, 49 Nev. 46, 54-55 (1925); See Tr., 8-19-13, p. 100, ll. 14-20.*
- 6) The subject property is appraised at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 for the 2013-2014 tax year.

- 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 denied, based on the above Findings of Fact and Conclusions of Law. The Esmeralda County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 31<sup>st</sup> DAY OF OCTOBER, 2013.

A handwritten signature in black ink, appearing to read 'C. Nielsen', written over a horizontal line.

Christopher G. Nielsen, Secretary  
CGN/ter