

STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

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In the Matter of)
Mars Petcare US, Inc.)
APN: 004-161-01)
Storey County, Nevada)
PETITIONER) »
) Case No. 13-323
Jana Seddon	j ,
Storey County Assessor	j
RESPONDENT)
)
Appeal of the Decision of the)
STOREY COUNTY)
BOARD OF FOUALIZATION	j

NOTICE OF DECISION

Appearances

Bretta Ferrie of Ryan LLC appeared on behalf of Mars Petcare US, Inc. (Taxpayer).

Jana Seddon and Mark Stafford appeared on behalf of the Storey County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2013-14 Secured Roll within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on August 19, 2013 after due notice to the Taxpayer and the Assessor.

The Taxpayer questioned the square footage of the property's rentable area and what the final decision was of the Storey County Board of Equalization (County Board). See Tr., 8-19-13, p. 166, l. 18 through p. 167, l. 5. The State Board considered the matters during the course of the hearing. See Tr., 8-19-13, p. 176, ll. 6-9.

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 77.
- The subject industrial property consists of a specialized industrial building designed, constructed and specifically used as a food processing plant, built in 1996 with subsequent additions for a total floor area of 169,344 square feet, located on 109.84 acres outside the Reno-Tahoe Industrial Park in Storey County, Nevada. See Record, SBE pages 65 and 74; Tr., 8-19-13, p.165, l.23 through p. 166, l. 12.
- 5) The Storey County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$18,070,431 be reduced to \$16,833,492 for the 2013-2014 secured roll. See Record, SBE pages 21-22; Tr. 8-19-13, p. 171, l. 13 through p. 173, l. 11.
- The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. See Tr., 8-19-13, p. 188, l. 12 through p. 189, l.8.
- 7) The State Board affirmed the decision of the County Board. See Tr., 8-19-13, p. 189, II. 11-22.
- 8) The assessed value as previously determined by the County 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

- 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 assessed value as previously determined by the County Board is 35% of taxable value.
- 5) 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 Storey County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 315 DAY OF OCTOBER, 2013.

Chlistopher G. Nielsen, Secretary

CGN/ter