

STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

1550 College Parkway, Suite 115 Carson City, Nevada 89706-7921 Telephone (775) 684-2160 Fax (775) 684-2020 CHRISTOPHER G. NIELSEN Secretary

In the Matter of)
St. Mary's Home Care)
Parcel Identifier 2161513	j
Washoe County, Nevada PETITIONER)
) Case No. 13-406
Joshua Wilson)
Washoe County Assessor RESPONDENT)

NOTICE OF DECISION

Appearances

William McKean of Lionel, Sawyer, and Collins appeared on behalf of St. Mary's at Galena (Taxpayer).

Teresa Olson appeared on behalf of the Washoe County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of personal property valuations for the 2012-2013 Unsecured Roll within Washoe 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.

Any taxpayer whose real or personal property was placed on the unsecured tax roll after December 15 but before or on the following April 30 may appeal directly to the State Board by May 15 of the year in which the assessment was made. See NRS 361.360(3). The notice of taxes is dated April 17, 2013, and the Secretary to the State Board determined the appeal was a valid, direct appeal. See Record, SBE page 8.

At the hearing on August 20, 2013, the Assessor proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. See Tr., 8-20-13, p. 194, II. 4-16. Record, SBE page 11. The State Board moved to approve the specific taxable values proposed by the parties. See Tr., 8-20-13, p.194, I. 19 through p. 195, I. 4.

DECISION

The State Board, having considered all evidence, documents and testimony, hereby approves the taxable values proposed by the parties for the subject property, case number 13-406. 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

	Taxable Value		Assessed Value	
Personal Property Identifier 2161513	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$138,006	\$122,456	\$48,306	\$42,860
TOTAL	\$138,006	\$122,456	\$48,306	\$42,860

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 315 DAY OF OCTOBER, 2013.

Christopher G. Nielsen, Secretary

CGN/ter