



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

Marvin R. Rambo
APN: 021-284-01, 021-285-01, 021-288-01,
021-288-03, 021-289-05, 021-289-06,
021-289-07, 021-289-08, 021-289-09
021-289-10, 021-289-11, 021-289-13
Nye County, Nevada
PETITIONER

Shirley Matson
Nye County Assessor
RESPONDENT

Appeal of the Decision of the
NYE COUNTY
BOARD OF EQUALIZATION

Case No. 14-147

NOTICE OF DECISION

Appearances

Marvin R. Rambo appeared on behalf of himself (Taxpayer).

Brenda Baker appeared on behalf of the Nye County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2014-15 Secured Roll within Nye County, Nevada, came before the State Board of Equalization (State Board) for hearing on July 28, 2014 in Las Vegas, Nevada after due notice to the Taxpayer and the Assessor.

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. 84.*
- 4) The subject properties are twelve vacant land parcels in the Johnnie Town Site subdivision, located generally in Township 18 South, Range 52 East, Section 1, various block and lots, Nye County, Nevada. *See Record, SBE pages 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, 44; and page Tr., 7-28-14, p. 87, ll. 7-9.*
- 5) The Nye County Board of Equalization (County Board) did not deny or sustain the petition, therefore the Assessor's values for each parcel were not overturned. The taxable values are as follows:

APN 021-284-01	\$11,031	APN 021-289-07	\$ 480
APN 021-285-01	\$13,763	APN 021-289-08	\$ 740
APN 021-288-01	\$ 1,234	APN 021-289-09	\$ 480
APN 021-288-03	\$ 7,789	APN 021-289-10	\$ 740
APN 021-289-05	\$ 480	APN 021-289-11	\$ 480
APN 021-289-06	\$ 740	APN 021-289-13	\$ 480

See Record, SBE page 55; Tr. 7-28-14

- 6) The Taxpayer testified he owned four contiguous town blocks, with an average of 16 lots per block. The twelve subject parcels are located within the town blocks. The Taxpayer further testified the land cannot reasonably be developed due to lack of an adequate supply of water. *See Tr., 7-28-14, p. 88, l. 3 through p. 89, l. 21.*
- 7) The Assessor testified that all land in the Township was valued at 15 cents per square foot. *See Tr., 7-28-14, p. 115, ll. 11-20.*
- 8) The State Board found the Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the subject parcels were located in a qualified subdivision. *See NAC 361.129(1).* The State Board further found the Assessor had not applied the subdivision discount provided in NAC 361.1295 to the subject parcels. *See Tr., 7-28-14, p. 96, l. 15-22; p. 100, l. 7 through p. 101, l. 1.*
- 9) The State Board found the parcels were located in a qualified subdivision and that a subdivision discount of 50% should be applied to each parcel, based on a lengthy absorption period of ten or more years due to a limited market, and lack of water affecting sales. *See Tr., 7-28-14, p. 115, l. 22 through p. 117, l. 1.*
- 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 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 estimated retail selling price of all parcels in a qualified subdivision which are not sold, rented or occupied must be reduced by 50% if the expected absorption period of the parcels is 10 or more years. NAC 361.1295(1)(c).
- 5) The subject property is appraised at the proper taxable value as corrected by the State Board in accordance with NRS 361.227 and NAC 361.1295(1)© for the 2014-2015 tax year. The assessed value is 35% of the taxable value.
- 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 Nye County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2014-2015 Secured Roll

Parcel Number	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
APN 021-284-01	11,031	5,516	3,861	1,930
APN 021-285-01	13,763	6,882	4,817	2,409
APN 021-288-01	1,234	617	432	216
APN 021-288-03	7,789	3,895	2,726	1,363
APN 021-289-05	480	240	168	84
APN 021-289-06	740	370	259	130
APN 021-289-07	480	240	168	84
APN 021-289-08	740	370	259	130
APN 021-289-09	480	240	168	84
APN 021-289-10	740	370	259	130
APN 021-289-11	480	240	168	84
APN 021-289-13	480	240	168	84
TOTAL	\$38,437	\$19,220	\$13,453	\$6,728

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

BY THE STATE BOARD OF EQUALIZATION THIS 20th DAY OF OCTOBER, 2014.

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

Christopher G. Nielsen, Secretary
CGN/ter