



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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In the Matter of

Katrinka Russell,  
Elko County Assessor  
PETITIONER

Joseph Rick, Jr.  
APN 002-627-009  
RESPONDENT

Roll Change Request  
Case No. 14-183

**NOTICE OF DECISION**

***Appearances***

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

No one appeared on behalf of Joseph Rick, Jr. (Taxpayer).

***Summary***

The matter of the Assessor's request for roll changes to the 2011-2012, 2012-2013, and 2013-2014 secured tax rolls for property escaping taxation within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada on May 19, 2014 after due notice to the Taxpayer and the Assessor.

The subject property consists of single family residence. The value attributable to the improvement was inadvertently omitted from the tax roll. The Assessor therefore requested that property escaping taxation be added to the 2011-2012, 2012-2013, and 2013-2014 secured tax rolls pursuant to the requirements of NRS 361.769. See *Tr.*, 5-19-14, p. 86, ll. 9-21.

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.
- 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 Record, SBE page 30.*
- 4) The subject property consists of a single family residence containing 1,188 square feet of living area, built in 2007 and located on Castle Street in Wells, Elko County, Nevada. *See Record, SBE page 12.*
- 5) The State Board found the inadvertent omission of the improvement taxable value resulted in property escaping taxation and ordered the taxable value of the improvements of \$119,300 be added to the 2011-2012 secured tax roll. *See Tr., 5-19-14, p. 88, l. 10 through p. 89, l. 6; Record, SBE page 1.*
- 6) The State Board found the inadvertent omission of the improvement taxable value resulted in property escaping taxation and ordered the taxable value of the improvements of \$123,171 be added to the 2012-2013 secured tax roll. *See Tr., 5-19-14, p. 88, l. 10 through p. 89, l. 6; Record, SBE page 1.*
- 7) The State Board found the inadvertent omission of the improvement taxable value resulted in property escaping taxation and ordered the taxable value of the improvements of \$119,977 be added to the 2013-2014 secured tax roll. *See Tr., 5-19-14, p. 88, l. 10 through p. 89, l. 6; Record, SBE page 1.*
- 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 Assessor 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.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The State Board has the authority to determine matters necessary to carry out the power conferred on the State Board by statute. *Checker, Inc. et al v. Public Service Commission*, 84 Nev. 623, 629-630, 446 P.2d 981 (1968).
- 5) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 6) The State Board determined the subject property improvements were not already on the 2011-2012, 2012-2013, and 2013-2014 secured tax rolls, and were properly classified as property escaping taxation subject to the requirements of NRS 361.769. The State Board held the



property escaping taxation must be placed on the tax roll. See Tr., 5-19-14, p. 88, l. 10 through p. 89, l. 6

- 7) The subject property is appraised at the proper taxable value in accordance with NRS 361.227 for the 2011-2012, 2012-2013, and 2013-2014 tax years.
- 8) 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 Assessor 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:

### 2011-2012 Secured Roll

Parcel Number 002-627-009	Taxable Value		Assessed Value	
	Established by County Assessor	Revised by State Board	Established by County Assessor	Revised by State Board
Improvements	\$0	\$119,300	\$0	\$41,755
<b>Total</b>	<b>\$0</b>	<b>\$119,300</b>	<b>\$0</b>	<b>\$41,755</b>


### 2012-2013 Secured Roll

Parcel Number 002-627-009	Taxable Value		Assessed Value	
	Established by County Assessor	Revised by State Board	Established by County Assessor	Revised by State Board
Improvements	\$0	\$123,171	\$0	\$43,110
<b>Total</b>	<b>\$0</b>	<b>\$123,171</b>	<b>\$0</b>	<b>\$43,110</b>

### 2013-2014 Secured Roll

Parcel Number 002-627-009	Taxable Value		Assessed Value	
	Established by County Assessor	Revised by State Board	Established by County Assessor	Revised by State Board
Improvements	\$0	\$119,977	\$0	\$41,992
<b>Total</b>	<b>\$0</b>	<b>\$119,977</b>	<b>\$0</b>	<b>\$41,992</b>

BY THE STATE BOARD OF EQUALIZATION THIS 8<sup>th</sup> DAY OF AUGUST, 2014.

  
 Christopher G. Nielsen, Secretary  
 CGN/ter