

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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Record, SBE page 50.*
- 4) The subject property is a vacant land parcel consisting of 2.82 acres located on Ramsey Cut-off in Silver Springs, Lyon County, Nevada. *See Record, SBE page 22; Tr., 6-29-16, p.189, ll. 7-18.*
- 5) The Lyon County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$12,400 be upheld for the 2016-2017 secured roll. *See Record, SBE pages 19-20, 42-43.*
- 6) The Assessor made a recommendation to lower the value to \$6,200 based on the additional cost of bringing power to the subject property. The State Board accepted the Assessor's recommendation to reduce the taxable value by 50% to reflect the lack of power. *See Tr., 6-29-16, p. 197, ll. 1-6; p. 200, ll. 3-8.*
- 7) The State Board found the taxable value of the subject property should be reduced to \$6,200. *See Tr., 6-29-16 p. 200, ll. 3-15.*
- 8) 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 subject property is appraised, as adjusted, at the proper taxable value in accordance with NRS 361.227. The assessed value 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

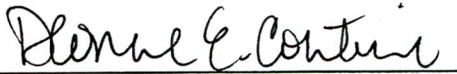
The Petition of the Taxpayer is granted based on the above Findings of Fact and Conclusions of Law. The Lyon County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2016-2017 Secured Roll

Parcel Number 18-387-01	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$12,400	\$6,200	\$4,340	\$2,170
TOTAL	\$12,400	\$6,200	\$4,340	\$2,170

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

BY THE STATE BOARD OF EQUALIZATION THIS 30th DAY OF AUGUST, 2016.



Deonne Contine, Secretary
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