

situated parcels during the appeals process with the County Board. On or about March 8, 2017, the Taxpayer appealed to the State Board for all three parcels.

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.
- 4) The Assessor requested and the State Board approved that all three cases be consolidated for the review by the State Board.
- 5) The subject properties are vacant land and were damaged by the Little Valley Fire in October 2016.
- 6) Assessor informed the State Board that the Assessor desired to reduce the Taxable Values to: \$25,000 for 17-132, \$25,000 for 17-133, and \$50,000 for 17-134 to be in equalization with other properties also affected by the Little Valley Fire.
- 7) 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 proceeded with the hearing pursuant to NAC 361.708(4)(a).
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) The taxable value of the subject property is hereby reduced as requested by the Assessor to maintain equalization for all parcels in the vicinity and subjected to the Little Valley Fire.
- 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

Based on the above Findings of Fact and Conclusions of Law the State Board held that the Assessor's requested taxable values for the three parcels be approved as follows.

2017-2018 Secured Roll

	Taxable Value	
Parcel Number	Adjusted by Assessor	Approved By State Board
APN 055-021-02		
Land	\$25,000	\$25,000
Improvements	\$0	\$0
TOTAL	\$25,000	\$25,000

	Taxable Value	
Parcel Number	Adjusted by Assessor	Approved By State Board
APN 055-021-04		
Land	\$25,000	\$25,000
Improvements	\$0	\$0
TOTAL	\$25,000	\$25,000

	Taxable Value	
Parcel Number	Adjusted by Assessor	Approved By State Board
APN 055-021-05		
Land	\$50,000	\$50,000
Improvements	\$0	\$0
TOTAL	\$50,000	\$50,000

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 17th DAY OF NOVEMBER, 2017.



Deonne Contine, Secretary
DC/jm