



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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DEONNE E. CONTINE
Secretary

In the Matter of

JVRS Enterprises
APN 007-531-05
PETITIONER

Case No. 17-135

Dave Dawley,
Carson City Assessor
RESPONDENT

Appeal of the Decision of the
CARSON CITY BOARD OF EQUALIZATION

NOTICE OF DECISION

Appearances

Judy Sheldrew and Richard Sheldrew appeared on behalf of JVRS Enterprises LLC (Taxpayer).

Donald Massow and Dave Dawley, Carson City Assessor, appeared on behalf of the Carson City Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2017-18 Secured Roll within Carson City, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on August 28, 2017, after due notice to the Taxpayer and the Assessor.

On or about January 13, 2017, the Taxpayer petitioned the Carson City Board of Equalization (City Board) for a review of taxable valuation of its real property. On or about February 14, 2017, the City Board heard the petition and upheld the Assessor's property valuations. On or about March 10, 2017, the Taxpayer appealed to the State Board.

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) New evidence was admitted based on agreement of the parties.

5) The new evidence is a letter that states a septic tank exists on the subject property.

6) The subject property is zoned retail commercial.

7) Taxpayer alleges the septic tank located on the subject property which services a single family home on an adjacent residential property is a residential improvement.

8) The City Assessor lists two septic tanks on the improvement list for the adjacent parcel.

9) The State Board considers the septic tank an encroachment on the subject property.

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 septic tank is an encroachment on the subject property and not an improvement such that the subject property should be taxed as residential property.

5) The taxable value of the subject property determined by the City Board is supported by the evidence.

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, by 3-2 vote, that the taxable value for the property in the amount of \$793,500 – as determined by the City Board – should be upheld. The Taxpayer's petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 17th DAY OF NOVEMBER, 2017.



Deonne Contine, Secretary
DC/jm