



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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WILLIAM D. ANDERSON
Secretary

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| In the Matter of |) | Case No. 18-149 |
| |) | |
| APN 161-134-15 |) | |
| |) | |
| Joseph M. and Fonda G. Crandall |) | |
| PETITIONER |) | |
| |) | |
| v. |) | |
| |) | |
| Michael E. Clark, |) | |
| Washoe County Assessor |) | |
| RESPONDENT |) | |
| |) | |
| Appeal of the Decision of the Washoe County |) | |
| Board of Equalization |) | |

NOTICE OF DECISION

Appearances

Fonda G. Crandall appeared on behalf of herself and Joseph M. Crandall (Taxpayers).

Laura Zimmer appeared on behalf of the Washoe County Assessor's Office (Assessor).

Summary

The matter of the Taxpayers' petition with respect to an exemption to be applied to property taxes for the 2016-2017 tax year within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on August 14, 2018, after due notice to the Taxpayer and the Assessor.

On or about January 2, 2018, the Taxpayers petitioned the Washoe County Board of Equalization (County Board) seeking application of a disabled-veteran exemption from property taxes for the 2016-2017 and 2017-2018 tax years. On or about February 12, 2018, the County Board granted the exemption for the 2017-2018 tax year. On March 8, 2018, the Taxpayers filed a petition to the State Board appealing the County Board's refusal to grant the exemption for the 2016-2017 tax year. The appeal of the County Board's decision to the State Board was timely filed. The question before the State Board is whether the County Board erred in its decision not to accept jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board in accordance with the requirements of NRS 361.360, 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) For the 2016-2017 assessment year, an appeal for a tax exemption on real property was due to be filed no later than January 15, 2017, pursuant to NRS 361.155(6). The Taxpayers did not file their petition with the County Board until January 3, 2018.
- 5) The Taxpayer testified that the exemption was requested untimely, because the Department of Veteran's Affairs notified them of the increased disability percentage on August 31, 2017, and it was retroactive to December 30, 2016.
- 6) 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 to the State Board, 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) NRS 361.155(6) allows the County Board to grant an exemption only for the current fiscal year.
- 4) The Taxpayers failed to meet their burden to demonstrate that the County Board's decision was in error.
- 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.

ORDER

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board decided by unanimous vote (Member Johnson absent) to uphold the County Board's decision. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 17th DAY OF OCTOBER 2018.


William D. Anderson, Secretary