



STATE OF NEVADA

STATE BOARD OF EQUALIZATION

STEVE SISOLAK
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

MELANIE YOUNG
Secretary

In the Matter of)	Case No. 19-136, 19-137, 19-138, 19-139,
)	19-140
APN: 086-380-32; 039-051-08; 510-381-01;)	
024-055-52; 160-791-03)	
)	
Walmart Real Estate Business Trust Store)	
#4239, Walmart Stores Inc. Store #3254,)	
Walmart Real Estate Business Trust Store)	
#3729, Sam's Real Estate Business Trust)	
Store #4768, Southtowne Crossing LLC Store)	
#3277,)	
PETITIONERS)	
)	
v.)	
)	
Washoe County Assessor,)	
RESPONDENT)	
)	
Appeals of the Decisions of the Washoe)	
County Board of Equalization)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of the Petitioners, Walmart Real Estate Business Trust Store #4239, Walmart Stores Inc. Store #3254, Walmart Real Estate Business Trust Store #3729, Sam's Real Estate Business Trust Store #4768, Southtowne Crossing LLC Store #3277 (Taxpayers).

Chris Sarman appeared on behalf of the Respondent, Washoe County Assessor (Assessor).

Summary

The matter of the Taxpayers' petitions for review of property valuations for the 2019-2020 Secured Roll within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on July 1, 2019, after due notice to the Taxpayer and the Assessor.

Taxpayers petitioned the Washoe County Board of Equalization (County Board) for a review of the taxable valuation of their real property for the 2019-2020 Secured Roll pursuant to NRS 361.356. The County Board heard the petition on February 27, 2019 and upheld the Assessor's taxable values.

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 that the State Board did not have jurisdiction to hear the untimely filed appeal. The petitions were denied.

BY THE STATE BOARD OF EQUALIZATION THIS 26th DAY OF July, 2019.



Melanie Young, Secretary