



**STATE OF NEVADA
STATE BOARD OF EQUALIZATION**

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Governor

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MELANIE YOUNG
Secretary

In the Matter of)	Case No. 19-144
)	
APN: 050-482-11)	
)	
Washoe County Assessor,)	
PETITIONER)	
)	
v.)	
)	
Heather Chandler and Jason Holmes)	
RESPONDENTS)	

NOTICE OF DECISION

Appearances

Al Holwill appeared on behalf of the Petitioner, Washoe County Assessor (Assessor).

Heather Chandler appeared on behalf of the Respondents (Taxpayers).

Summary

This matter of the Assessor's petition for review of a change to the tax roll pursuant to NRS 361.769(3)(b) for property escaping taxation was heard by the State Board of Equalization (State Board) at its meeting on July 1, 2019 in Carson City, Nevada. The subject property is a mobile home single family residence built as real property.

FINDINGS OF FACT

1. The State Board is an administrative body created pursuant to NRS 361.375.
2. The State Board is authorized to hear requests to add property to the tax rolls pursuant to NRS 361.769.
3. The Assessor testified that the mobile home on the subject property was completed in 2017 as real property, but was mistakenly placed on the unsecured roll as personal property.
4. The Assessor testified that the subject property's improvements were taken off of the 2018-19 unsecured roll.
5. The Taxpayer testified that she agreed with the decision to place the property entirely on the real property secured roll.

CONCLUSIONS OF LAW

1. The Assessor and Taxpayer 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.

2. This matter is properly before the State Board pursuant to NRS 361.769(3)(b).

3. The Assessor complied with the requirements of NRS 361.769(4) by noticing the Taxpayer of the assessment.

DECISION

The State Board voted unanimously that the Assessor's petition to add the subject property with all improvements to the 2018-19 secured tax roll is approved with the improvement value to be \$93,354 and the land value to remain the same (\$70,000).

The Washoe County Treasurer is instructed to change the improvement value on the secured roll of the county consistent with this decision.

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


Melanie Young, Secretary