



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES  
*Secretary*

In the Matter of	)	
	)	Case Nos. 21-104, 21-105, 21-110
PIN(s): 2226-01-001, 2227-21-001, 2138-22-001)	)	
	)	
Ormat Nevada, Inc.,	)	
PETITIONER	)	
	)	
v.	)	
	)	
Nevada Department of Taxation,	)	
RESPONDENT	)	
	)	
Direct Appeal to State Board of Equalization	)	

**NOTICE OF DECISION**

***Appearances***

No one appeared on behalf of the Petitioner, Ormat Nevada, Inc. (Taxpayer).

Jeff Mitchell and Sorin Popa appeared on behalf of the Respondent, Department of Taxation (Department).

Ben Shawcroft appeared on behalf of Churchill County (Intervenor).

***Summary***

The matter of the Taxpayer's direct appeal of mining property for the 2020-2021 unsecured roll came before the State Board of Equalization (State Board) for hearing via Zoom on September 27, 2021. The State Board voted to consolidate the cases.

The State Board, having considered all evidence, documents and testimony pertaining to the taxable value for the subject property, 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. Taxpayer was 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. Taxpayer has the burden of proof pursuant to NAC 361.735.

5. The subject properties are geothermal plants located within Churchill County.

6. Taxpayer did not provide any response to the Department's repeated requests for an explanation of Taxpayer's proposed values.

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. Taxpayer and Department are subject to the jurisdiction of the State Board.

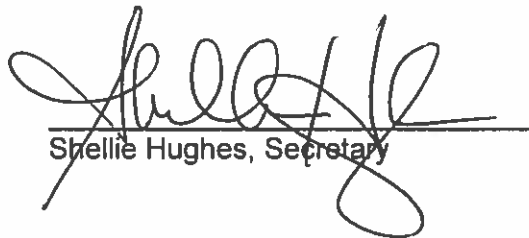
2. Taxpayer failed to meet its burden to show the Department's valuation was in error.

3. 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 and a preponderance of the evidence, the State Board decided by a unanimous vote to uphold the Department's taxable value of the subject properties. The Petitions are denied.

BY THE STATE BOARD OF EQUALIZATION THIS 21<sup>st</sup> DAY OF January, 2022.



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Shellie Hughes, Secretary