



STATE OF NEVADA

STATE BOARD OF EQUALIZATION

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Governor

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SHELLIE HUGHES
Secretary

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| In the Matter of |) | Case No. 21-153 |
| |) | |
| APN: MU-ECA0L3 |) | |
| |) | |
| Mike Creek and Harold Stockman |) | |
| PETITIONERS |) | |
| |) | |
| v. |) | |
| |) | |
| Elko County Assessor, |) | |
| RESPONDENT |) | |
| |) | |
| Direct Appeal to State Board of Equalization |) | |

NOTICE OF DECISION

Appearances

Harold Stockman appeared on behalf of the Petitioners, Mike Creek and Harold Stockman (Taxpayers).

Janet Iribarne and Randy Greenberg appeared on behalf of the Respondent, Elko County Assessor (Assessor).

Summary

The matter of the Taxpayer's petition for review of personal property valuation on the 2017-2018, 2018-2019, 2019-2020, and 2020-2021 unsecured rolls came before the State Board of Equalization (State Board) for hearing via Zoom on August 10, 2021. The subject property is a private aircraft hangar located at the Elko Regional Airport.

On or about March 12, 2021, Taxpayer filed a direct appeal with the State Board. Pursuant to NAC 361.7014(3), the Department recommended that the matters regarding the 2017-2018, 2018-2019, 2019-2020 tax years be dismissed as untimely.

The State Board, having considered all evidence, documents and testimony pertaining to the petition, including 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. Taxpayers and 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. Taxpayers have the burden of proof pursuant to NAC 361.735.
5. The subject property is a private airplane hangar located upon the Elko Regional Airport property.
6. Taxpayers argued that the subject property is exempt from taxation based on NRS 361.157(2)(a) and a decision from the Fourth Judicial District Court in Case No. CV-C-18-297.
7. In addition to the current tax year, Taxpayer appealed the taxable value for tax years other than the current tax year.
8. Taxpayers must provide a legal basis for the State Board to take jurisdiction over appeals for a different tax year.
9. 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.

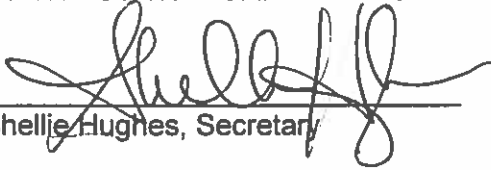
CONCLUSIONS OF LAW

1. Taxpayers and Assessor are subject to the jurisdiction of the State Board.
2. The State Board has the authority to determine matters necessary to carry out the power conferred on the State Board by statute. *Checker, Inc. et al. v. Public Serv. Comm'n*, 84 Nev. 623, 629-30, 446 P.2d 981, 985 (1968).
3. NRS 361.157 applies to property that is otherwise exempt from taxation.
4. The subject property being a private airport hangar is not exempt from taxation under the exemption provisions of NRS 361.
5. NRS 361.157 does not apply to the subject property.
6. The State Board has authority to determine whether it has jurisdiction to hear a matter.
7. Taxpayers failed to meet their burden of showing a legal basis for the State Board to hear appeals from a prior tax year.
8. 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 Assessor's taxable value for the 2020-2021 unsecured roll and not to take jurisdiction over the appeals of the 2017-2018, 2018-2019, and 2019-2020 unsecured roll valuations. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 26th DAY OF January, 2022.



Shellie Hughes, Secretary