



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Secretary

In the Matter of)	
)	
Thomas A. Moler)	
APN: 044-711-03)	
Nye County, Nevada)	
PETITIONER)	
)	Case No. 12-220
Shirley Matson)	
Nye County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
NYE COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

Thomas A. Moler and John Moler appeared on behalf of Thomas A. Moler (Taxpayer).

Kimberley Hildebrand appeared on behalf of the Nye County Assessor’s Office (Assessor).

Summary

The matter of the Taxpayer’s petition for review of property valuations for the 2012-13 Secured Roll within Nye County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 16, 2012 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered new evidence consisting of listing information for manufactured homes and other properties. The State Board did not admit the new evidence into the record. See *Tr.*, 7-16-12, p. 121, l. 11 through p. 122, l. 4; NAC 361.739.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, 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) The subject property consists of a 2,313 square foot mobile home conversion with addition built in 1993 and located on 1.30 acres of land on South Paula Drive in Pahrump, Nye County, Nevada. See *Tr.*, 7-16-12, p. ; *Record*, SBE pages 17 and 19.
- 5) The Nye County Board of Equalization (County Board) accepted the Assessor's recommendation to reduce the total taxable value of \$73,766 to \$60,138 for the 2012-2013 secured roll. See *Record*, SBE page 17; 39-40.
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the value per square foot for the improvements should be reduced based on comparable properties. See *Tr.*, 7-16-12, p.131, l. 20 through p. 132, l. 3.
- 7) The State Board found the total taxable value of the subject property should be reduced to \$45,000 with the taxable value of the land remaining the same and the obsolescence applied to the improvements. See *Tr.*, 7-16-12, p. 135, ll. 2-18.
- 8) The assessed value is 35% of the taxable value determined by the State Board.
- 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) The Taxpayer timely filed a notice of appeal, and the State Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board. In particular, the State Board has jurisdiction to hear Taxpayer's appeal for the 2012-2013 secured roll pursuant to NRS 361.360(1) and NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The subject property is appraised, as adjusted, at the proper taxable value in accordance with NRS 361.227.
- 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.

DECISION

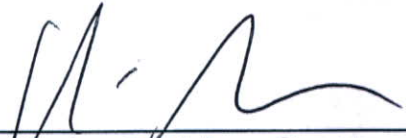
The Petition of the Taxpayer is granted based on the above Findings of Fact and Conclusions of Law. The Nye County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2012-2013 Secured Roll

Parcel Number 044-711-03	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$13,860	\$13,860	\$4,851	\$4,851
Improvements	\$46,278	\$31,140	\$16,197	\$10,899
TOTAL	\$60,138	\$45,000	\$21,048	\$15,750

The Nye County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 28 DAY OF SEPTEMBER, 2012.



Christopher G. Nielsen, Secretary
CGN/ter