



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)	
)	
Paul Rupp)	
APN: 02-011-01)	
Esmeralda County, Nevada)	
PETITIONER)	
)	Case No. 12-223
Ruth Lee)	
Esmeralda County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
ESMERALDA COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of Paul Rupp (Taxpayer).

Ruth Lee appeared on behalf of the Esmeralda 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 Esmeralda County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on September 18, 2012 after due notice to the Taxpayer and the Assessor.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board, 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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Tr., 9-18-12, p. 195, ll. 12-14; Record, SBE page 69.*
- 4) The subject property consists of improved land containing 21,728 square feet with a mobile home located in Goldfield, Esmeralda County, Nevada. *See Tr., 9-18-12, p.195, ll. 9-11; Record, SBE page 14.*
- 5) The Esmeralda County Board of Equalization (County Board) upheld the taxable value of the subject property of \$10,403 for the 2012-2013 secured roll. *See Record, SBE pages 14-15.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct. *See Tr., 9-18-12, p. 195, ll. 15-17, ll. 19-22.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 9-18-12, p. 195, l. 18 through p. 196, l. 2.*
- 8) The assessed value as previously determined by the County Board is 35% of taxable value.
- 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 Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) The Taxpayer has the burden of overcoming the presumption that the Assessor's valuation is correct. *See Tr., 9-18-12, p. 195, ll. 16-17. Pittsburg Silver Peak Gold Mining Co. v. Tax Commission, 49 Nev. 46, 54-55 (1925).*
- 6) The subject property is appraised at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 for the 2012-2013 tax year.
- 7) 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 denied, based on the above Findings of Fact and Conclusions of Law. The Esmeralda County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

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



Christopher G. Nielsen, Secretary
CGN/ter