



- 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. *See Record, SBE page 37.*
- 4) The subject property is a single family residence containing 2,318 square feet, built in 1992 and located on 10,672 square feet on Adler Court in Reno, Washoe County, Nevada. *See Record, SBE pages 30-31 and 36; Tr., 5-19-14, p. 270, ll. 9-13.*
- 5) The Washoe County Board of Equalization (County Board) ordered the total taxable value of \$159,726 be upheld for the 2014-2015 secured roll. *See Record, SBE pages 11, 17-18.*
- 6) The Taxpayer stipulated to the Assessor's valuation methodology but disagreed with the Assessor's use of aerial photography to discover property and thereby add value to the total taxable value. The Taxpayer asserted it was an equalization issue because not all assessors in the state use aerial photography to discover property, such as White Pine County. *See Tr., 5-19-14, p. 270, l. 15 through p. 272, l. 15.*
- 7) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the additional value added to the property after discovery by aerial photography did not result in a total taxable value that exceeded full cash value. *See Tr., 5-19-14, p. 279, l. 4 through p. 280, l. 15.*
- 8) The State Board found the method of discovery of property by analysis of aerial photography by Assessors was not a valuation issue and was beyond the jurisdiction of the State Board. *See Tr., 5-19-14, p. 272, l. 16 through p. 273, l. 3; 278, l. 25 through p. 280, l. 15; NRS 361.260.*
- 9) The State Board affirmed the decision of the County Board. *See Tr., 5-19-14, p. 278, l. 23 through p. 280, l. 15.*
- 10) 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**

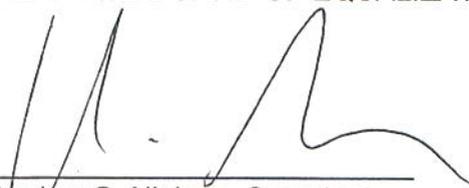
- 1) The Taxpayer timely filed a notice of appeal, and the State Board accepted jurisdiction to determine this matter.
- 2) With regard to the valuation of the subject property, the Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The State Board has authority to determine whether it has jurisdiction to hear a matter. 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, 629-630, 446 P.2d 981 (1968); *NRS 361.260.*

- 5) The county assessor shall ascertain by diligent inquiry and examination all real and secured personal property that is in the county on July 1 which is subject to taxation. See *NRS 361.260(1)*.
- 6) The State Board shall equalize property valuations in the State. See *NRS 361.395(1)(a)*. By comparison, the Nevada Tax Commission may confer with, advise and direct county assessors and others having to do with the preparation of the assessment roll or collection of taxes or other revenues as to their duties. See *NRS 360.250(2)(a)*.
- 7) The subject property is appraised at the proper taxable value in accordance with *NRS 361.227* for the 2014-2015 tax year. The assessed value is 35% of the taxable value.
- 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

With regard to the valuation of the subject property, the petition of the Taxpayer is denied based on the above Findings of Fact and Conclusions of Law. With regard to the work practice of the Assessor in the discovery of taxable property, the State Board held it is without jurisdiction to hear the matter. The Washoe County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 8<sup>th</sup> DAY OF AUGUST, 2014.



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Christopher G. Nielsen, Secretary  
CGN/ter