



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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DEONNE CONTINE
Secretary

In the Matter of)
)
 Jeffrey T. MacBurnie)
 APN: 005-241-06, 005-241-08, 005-241-09)
 005-241-10, 005-241-11)
 Lincoln County, Nevada)
 PETITIONER)
)
 Mark Holt)
 Lincoln County Assessor)
 RESPONDENT)
)
 Appeal of the Decision of the)
 LINCOLN COUNTY)
 BOARD OF EQUALIZATION)

Case No. 15-202 A & B

NOTICE OF DECISION

Appearances

Jeffrey T. MacBurnie appeared on behalf of himself (Taxpayer).

Mark Holt, Lincoln County Assessor, and Deputy Assessor Arla Prestwich appeared on behalf of the Lincoln County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2015-16 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 20, 2015 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered new evidence consisting of an appraisal report dated December 15, 2009 and value information from Case No. 14-110-80-LED, U.S. Bankruptcy Court. The State Board admitted the new evidence into the record. *See Tr., 7-20-15, p. 65, l. 13 through p. 66, l. 8.*

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax years 2011-12; 2012-13; 2013-2014; and 2015-2016. The appeal was postmarked on March 2, 2015. The secretary bifurcated the appeal into the current year 2015-16 and assigned case number 15-202A. Case 15-202B was assigned for the

matters concerning tax years 2011-12; 2012-13; and 2013-14. The appeal for case 15-202A was considered to be timely filed.

The appeal for case number 15-202B for the tax year 2011-12 was due on March 10, 2011 and was therefore late. Each subsequent year's appeal was also due on March 10th of that fiscal year and were also filed late. Accordingly, the Secretary recommended to the State Board that the appeals for the years 2011-12, 2012-13, and 2013-14 be dismissed for lack of jurisdiction due to untimely filing of the appeal. See *Tr.*, 7-20-15, p. 61, ll. 1-14.

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. The Department provided evidence to show the Taxpayer received notice of the hearing. See *Record*, *SBE pages 148-151*.
- 4) The subject properties consist of five parcels containing 117.37 gross acres, known as the Mt. Wilson Guest Ranch. The acreage for each parcel is as follows:

<u>APN</u>	<u>Acreage</u>	<u>Taxable Value</u>	<u>Reference</u>
APN 005-241-06	11.52 Acres	\$ 84,520	SBE pp. 125-127
APN 005-241-08	90.02 Acres	\$405,397	SBE pp. 128-130
APN 005-241-09	5.27 Acres	\$ 48,943	SBE pp. 131-133
APN 005-241-10	5.29 Acres	\$ 49,089	SBE pp. 134-136
APN 005-241-11	5.27 Acres	\$ 48,943	SBE pp. 137-139
Total	117.37 Acres	\$636,892	

- 5) The Ranch includes the following improvements:

"Main" building known as the Carter House built in 1970 containing 5,731 square feet which includes a saloon and restaurant;
Four-unit 1,400 square foot multi-residence motel structure built in 1967;
900 square foot warehouse/shop built in 1981;
2,011 square foot bunkhouse built in 1970;
Manufactured home built in 2004;
960 square foot log house built in 1926; and
Chicken coops and sheds built in 1970.

The improvements are located along Wilson Ranch Road, about eight miles east of U.S. Highway 93 and about 22 miles north of the Town of Pioche, Lincoln County, Nevada. See *Record*, *SBE pages 50, 56, 60*; *Tr.*, 7-20-15, p. 61, l. 22 through p. 62, l. 17.

- 6) The Lincoln County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$636,892 be upheld for the 2015-2016 secured roll. *See Record, SBE pages 24-25; 146.*
- 7) In case number 15-202B, pursuant to NRS 361.360 (1), any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his property, or property of others, or a county assessor, may file an appeal with the State Board of Equalization on or before March 10 in the current assessment year. The appeal to the State Board was postmarked on March 2, 2015 and was timely filed for the 2015-2016 tax year. The appeals for 2011-2012, 2012-2013, and 2013-2014 were filed from one to four years late. *See Tr., 7-20-15, p. 61, ll. 2-14.*
- 8) In case number 15-202B, the State Board found the Taxpayer did not show under what legal authority the State Board could hear the appeal for the 2011-2012, 2012-2013, 2013-2014 tax years and declined to accept jurisdiction of case No. 15-202B. *See Tr., 7-20-15, p. 63, l. 23 through p. l. 7.*
- 9) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the bulk value per acre presented by the Taxpayer in an appraisal was an appropriate valuation methodology. The State Board found the Assessor's taxable value was a retail value but was unsupported with documented evidence. *See Tr., 7-20-15, p. 78, l. 19 through p. 79, l. 16.*
- 10) The State Board found the taxable value of the subject property should be reduced to \$430,000 with the taxable value of the improvements remaining the same and the reduction applied to the land. The taxable value per acre was set at \$1,490.18, equally for all parcels for the current year only, for a total land value of \$174,903 and a total improvement value of \$255,097. *See Tr., 7-20-15, p. 82, ll. 5-20.*
- 11) 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 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).
- 2) The State Board did not accept jurisdiction to determine case number 15-202B, based on the failure of the Taxpayer to show any legal authority which would allow the State Board jurisdiction to hear the case. *First American Title Company v. State of Nevada*, 91 Nev. 804, 543 P2d 1334 (1975).
- 3) The Taxpayer timely filed a notice of appeal in case number 15-202A, and the State Board accepted jurisdiction to determine this matter.
- 4) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 5) The State Board has the authority to determine the taxable values in the State.
- 6) The subject property is appraised, as adjusted, at the proper taxable value in accordance with NRS 361.227. The assessed value is 35% of taxable value.

- 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

Based on the foregoing Findings of Fact and Conclusions of Law, the State Board held it is without jurisdiction to hear case number 15-202B. The Lincoln County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

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

2015-2016 Secured Roll

Parcel Number 005-241-06	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	\$84,520	\$17,167	\$29,582	\$6,008
Improvements	\$0	\$0	\$0	\$0
Personal Property	\$0	\$0	\$0	\$0
TOTAL	\$84,520	\$17,167	\$29,582	\$6,008

Parcel Number 005-241-08	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	\$128,009	\$134,146	\$44,803	\$46,951
Improvements	\$255,097	\$255,097	\$89,284	\$89,284
Personal Property	\$22,291	\$22,291	\$7,802	\$7,802
TOTAL	\$405,397	\$411,534	\$141,889	\$144,037

Parcel Number 005-241-09	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	\$48,943	\$7,853	\$17,130	\$2,749
Improvements	\$0	\$0	\$0	\$0
Personal Property	\$0	\$0	\$0	\$0
TOTAL	\$48,943	\$7,853	\$17,130	\$2,749

Parcel Number	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
005-241-10				
Land	\$49,089	\$7,883	\$17,181	\$2,759
Improvements	\$0	\$0	\$0	\$0
Personal Property	\$0	\$0	\$0	\$0
TOTAL	\$49,089	\$7,883	\$17,181	\$2,759

Parcel Number	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
005-241-11				
Land	\$48,943	\$7,853	\$17,130	\$2,749
Improvements	\$0	\$0	\$0	\$0
Personal Property	\$0	\$0	\$0	\$0
TOTAL	\$48,943	\$7,853	\$17,130	\$2,749

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

BY THE STATE BOARD OF EQUALIZATION THIS 23RD DAY OF SEPTEMBER, 2015.

Deonne E. Contine

Deonne Contine, Secretary
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