



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES  
*Secretary*

In the Matter of	)	
	)	Case No. 21-209
APN: 556-652-17	)	
	)	
Washoe County Assessor,	)	
PETITIONER	)	
	)	
v.	)	
	)	
Robert I Smith Living Trust,	)	
RESPONDENT	)	
	)	
Direct Appeal to State Board of Equalization	)	

NOTICE OF DECISION

**Appearances**

Jeff Lewis appeared on behalf of the Petitioner, Washoe County Assessor (Assessor).

No one appeared on behalf of the Respondent, Robert I Smith Living Trust (Taxpayer).

**Summary**

The matter of the Assessor's petition for review of change to the tax roll pursuant to NRS 361.769(3)(b) for property escaping taxation came before the State Board of Equalization (State Board) for hearing via Zoom on August 9, 2021. The subject property is a single-family home.

The State Board, having considered all evidence, documents and testimony pertaining to the taxable value for the subject property, 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 has jurisdiction to add property escaping taxation to the secured roll. NRS 361.769.
3. Taxpayer 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. Assessor requests a change to the 2020-2021 supplemental roll due to the subject property improvements being 90% complete by June 30, 2020, but they were not on the 2020-2021 property tax roll.
5. The subject property was sold to Taxpayer after the improvements should have been assessed.
6. The State Board cannot deny Assessor's petition simply because the subject property was sold.
7. The subject property partially escaped taxation for the 2020-2021 tax year.
8. Assessor satisfied the requirements of NRS 361.769 to have the subject property improvements added to the secured roll as property that escaped taxation.
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.

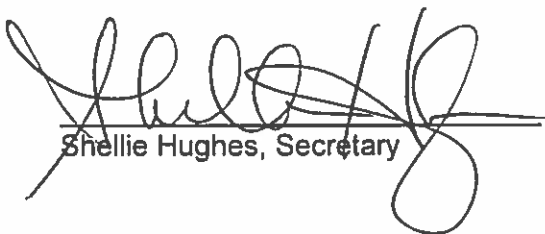
#### CONCLUSIONS OF LAW

1. Taxpayer and Assessor are subject to the jurisdiction of the State Board.
2. This matter is properly before the State Board pursuant to NRS 361.769(3)(b).
3. The subject property improvements should have been added to the 2020-2021 supplemental roll but escaped taxation.
4. 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 grant Assessor's petition. The 2020-2021 secured roll shall be amended to include the taxable value of the subject property in the amount of \$204,846 with the change in value being applied to the improvements.

BY THE STATE BOARD OF EQUALIZATION THIS 8<sup>th</sup> DAY OF December, 2021.



Shellie Hughes, Secretary