



NEVADA DEPARTMENT OF TAXATION  
STATE BOARD OF EQUALIZATION

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STATE BOARD OF  
EQUALIZATION  
HEARING GUIDELINES  
2016-2017

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# State Board of Equalization

## Hearing Guidelines

### 2016-2017

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Department of Taxation  
Division of Local Government Services  
1550 College Parkway, Suite 115  
Carson City, NV 89706  
Phone 775.684.2100 • Fax 775.684.2020

March 28, 2016

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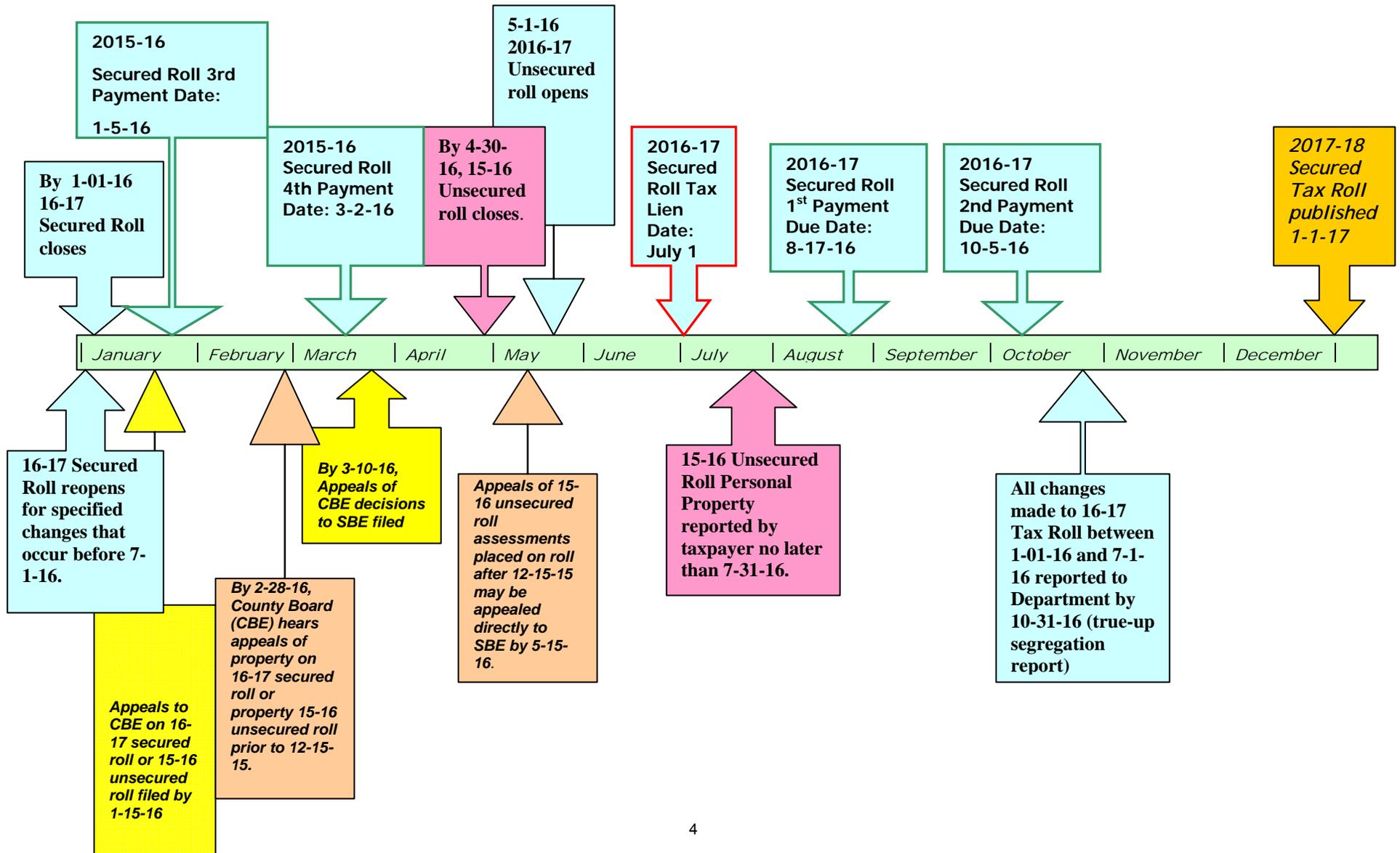
# Timelines

2016 CALENDAR YEAR																
2015-2016 FISCAL YEAR						2016-2017 FISCAL YR										
Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec					
Secured Roll	NRS 361.310(1): 16-17 Secured Roll is Published NRS 361.310(2): Changes may be made to 16-17 Secured Roll					NRS 361.310(2): Changes that occur before July 1 may be made to 16-17 Secured Roll for certain specified reasons.					NRS 361.260(1): Property on 16-17 Secured Roll is Assessed; the lien date is 7-1-16		NRS 361.300 (6)(a): Publish List of all taxpayers on the 17-18 Secured Roll on or before Dec 18			
	NAC 361.128(1)(b)(1): 17-18 Secured Roll - Use Marshall/Swift published 01/16 for improvement values on 17-18 secured roll		NRS 361.260(1): 17-18 Secured Roll Work year begins. Improvement costs based on Marshall/Swift in January, 2015		NRS 361.318: Reports for centrally-assessed properties are due 3/31 for the 17-18 secured roll (lien date 7-1-17).		Department publishes Personal Property Manual for 17-18 Secured and Unsecured Rolls.				NRS 361.320(1): NTC establishes centrally-assessed values for 17-18 Secured Roll and 16-17 Unsecured Roll.		NRS 361.310(2): 17-18 Roll Closes on day list is delivered for publication.			
			NRS 361.260(5): NTC adopts improvement factors for 17-18 Secured and Unsecured Roll.				Department publishes Ratio Study for property on 16-17 Secured and 15-16 Unsecured Rolls.		NRS 361.260(7): 17-18 Land values are established based on sales occurring before 7-1-16		NRS.361.260(5): NTC adopts land factors for 17-18 year est. by county assessors if reappraisal has not occurred		NRS 361.310(4): Log of all changes made to 16-17 Secured Roll delivered to Department by Oct 31.			
Discovery, List, Valuation - Unsecured Roll	NRS 361.260(1): Continuing discovery and placement of unsecured real or personal property on 2015-2016 Unsecured roll. It must have been in existence in county on July 1, 2015.		NRS 361.260(1): Continuing discovery and placement of unsecured real or personal property on 2015-2016 Unsecured roll. It must have been in existence in county on July 1, 2015. 15-16 Unsecured Roll closes April 30.		NRS 361.260(1): 16-17 Unsecured Roll Work Year begins Lien date is 7-1-16.		NRS 361.260(1): Property on 16-17 Unsecured Roll is Assessed; the lien date is 7-1-16.									
							NRS 361.265(3): Declarations of personal property due by July 31st for the 16-17 Unsecured Roll.		NRS 361.265(3): Declarations sent to taxpayers after July 15 have to be returned within 15 days.							
Collection	NRS 361.483(5): 3rd installment of taxes due on first Monday in January for 15-16 Secured Roll (Lien date 7-1-15).		NRS 361.483(5): 4th installment of taxes due on first Monday in March for 15-16 Fiscal Year (Lien date 7-1-15).						NRS 361.483(5): 1st installment due on 3rd Monday for 16-17 Secured Roll; and certain personal property on 15-16 Unsecured Roll.		NRS 361.483(5): 2nd installment due on 1st Monday in October for 16-17 Secured Roll; and certain personal property on 15-16 Unsecured Roll.		NRS 361.320(9): 16-17 Unsecured Centrally assessed Private carlines, unsecured, PET billed		NRS 361.320(9): 16-17 Unsecured Centrally-assessed taxes are due by December 15th.	

2016 CALENDAR YEAR

		2015-2016 FISCAL YEAR					2016-2017 FISCAL YR							
		Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	
Appeal	<p><b>NRS 361.356(1) &amp; NRS 361.357(1):</b> Appeals of values on <b>16-17</b> Secured may be made to County Board of Equalization by January 15, 2015.</p>	<p><b>NRS 361.360 (3):</b> Appeals of values on <b>15-16</b> Unsecured Roll made after 12-15-15 but before 4-30-16 may be heard by SBE if filed prior to 5-15-16.</p>												
	<p><b>NRS 361.355(2):</b> Appeals of values placed on <b>15-16</b> Unsecured Roll between 5-01-15 and 12-15-15 may go to CBE</p>	<p><b>NRS 361.340(10):</b> CBE ends on 2-28-16 for appeals of values on the <b>16-17</b> Secured and <b>15-16</b> Unsecured Rolls.</p>	<p><b>NRS 361.380(1):</b> SBE session begins on 4th Monday for <b>17</b> Secured Roll direct from NTC and appeals from CBE. Appeals from CBE must be filed by 3-10-16.</p>		<p><b>NRS 362.135:</b> NPM appeals for 2015 calendar year generally must be filed by May 20, 2016.</p>							<p><b>NRS 361.380(1):</b> SBE concludes hearings by Nov 1 for the <b>16-17 Secured</b> Roll and <b>15-16 Unsecured</b> Roll.</p>		
	<p><b>NAC 361.7012(5):</b> Direct appeals to SBE of NTC certified values for <b>16-17</b> must be filed by 1-15-16. Mine properties must be directly appealed to SBE</p>		<p><b>NRS 361.390 (1):</b> <b>2016-17</b> Tax roll filed with SBE on or before March 10, 2016.</p>	<p><b>NRS 361.340(11):</b> CBE may reconvene for matters remanded by the SBE.</p>			<p><b>NRS 361.340(11):</b> CBE may reconvene for matters remanded by the SBE.</p>							
	<p><b>NRS 361A.273(1):</b> Appeals of conversions from ag land designation occurring between 7-1-15 and 12-16-15 may go to CBE.</p>	<p><b>NRS 361A.273(2):</b> Appeals of conversions from ag land designation occurring between 12-16-15 and 7-1-16 may go to SBE if filed prior to 7-15-16.</p>												
Budget	<p><b>NRS 361.390</b> Assessor (and Department) to file preliminary segregation report for <b>16-17</b> year prior to Jan. 31</p>	<p><b>NRS 360.690:</b> Department to provide preliminary revenue projections for <b>16-17</b> year to local governments by Feb. 15</p>	<p><b>NRS 361.390</b> Assessor files final segregation report prior to March 5. Dept. provides final revenue projections to local govts by March 15; abatement reports by 3-25; Taxpayers file net proceeds revenue projection reports on 3-1(<b>NRS 362.115</b>)</p>	<p><b>NRS 362.115:</b> Dept reports to counties by 3-15. <b>NRS 354.596:</b> Tentative budget filed to Dept by 4-15.</p>	<p><b>NRS 354.596:</b> Budget hearings for <b>16-17</b> year held 3rd week in May for local jurisdictions</p>	<p><b>NRS 354.598:</b> Final budget adopted by local governments by June 1 (June 8 for school districts); <b>NRS 361.455:</b> Tax rates adopted by NTC 6-25; Abatement Summary Report for 15-16 Unsecured Roll due 6-1</p>	<p><b>NRS 387.1235:</b> Department to provide estimate of local funds available to school districts to Dept. of Education by 7-15.</p>	<p><b>NAC 361.609</b> Abatement summary report due from treasurers for <b>16-17</b> Secured Roll</p>						

# 2016-17 Secured and 2015-16 Unsecured Roll



# Hearing Procedures

## Hearing Procedures Nevada State Board of Equalization

### ***Appeals from County Boards of Equalization or Direct Appeals***

1. Identify date, docket number, and title of appeal or case.
2. Summarize appeal and nature of case.
3. Identify Board members, staff; request appearances of parties.  
Ask attorney or person represented to identify themselves.
  - o Name
  - o Business address (or ask if address is on attendee sheet)
  - o Party he or she represents
4. Specify transcription procedures.
5. Request all witnesses who will testify to stand and raise their right hand; the oath is administered by Board attorney:

*“Do each of you swear or affirm the testimony you will give in this matter will be the truth, the whole truth and nothing but the truth under penalty of perjury?”*

Note for the record that all witnesses have answered in the affirmative, and remind counsel that it is their obligation to ensure each witness has been properly sworn, and reminded of their oath prior to testifying.

6. Secretary to the State Board or representative calls the case; summarizes case type.
7. Assessor or Department identifies the property.
8. Motions or preliminary matters for consideration.
9. Confidentiality issues – exhibits or testimony.
10. Opening statements at discretion of Board – petitioner followed by respondent.
11. Petitioner or his counsel may proceed with their evidence and testimony;  
  
15 minutes for appellant; 15 minutes for rebuttal and to present case by respondents; 5 minutes for appellant rebuttal. These times may be longer if this is an original hearing pursuant to NAC 361.733.
12. Respondent or his counsel may proceed with their evidence and testimony.
13. Petitioner or his counsel present rebuttal evidence.
14. Within reason, and at the discretion of the Board, the Respondent presents sur-rebuttal evidence.
15. Confirm exhibits presented and admitted/denied.

16. Petitioner closing argument.
17. Respondent closing argument.
18. Close evidentiary presentation. At Board's discretion, allow parties to submit briefs and proposed findings of fact and conclusions of law.
19. Discussion of case among Board members.
20. At its discretion, the Board may:
  - a. entertain motions to resolve the case, or
  - b. take case under advisement
21. Adjourn.

***Motions to Reconsider pursuant to NAC 361.7475***

1. Secretary to the State Board or representative calls the case.
2. Chairman requests standard for determining motion; Deputy Attorney General provides standard.
3. Chairman asks if Board members have questions of Deputy AG
4. Presentation of case, Steps 9-21 above.

***If Taxpayer is not present for Appeal Hearing:***

At Step 6, ask Secretary to State Board or representative to state whether Taxpayer received notice.

Note for the record that the State Board has determined it will proceed with the case pursuant to NRS 361.385 and NAC 361.708.

Note for the record that the Petitioner has the burden of proof. NAC 361.741; NAC 361.735

Note for the record that the State Board has reviewed the evidence in the file.

Proceed to Steps 18-21.

***If County Board did not take jurisdiction:***

Note for the record that the question before the State Board is whether the County Board had sufficient evidence before it to come to the conclusion to not take jurisdiction. Proceed to Steps 7-21, but limited to the question of whether there was sufficient evidence before the County Board to rule as it did.

# ***Establishing the Record For Findings of Fact, Conclusions of Law***

## **Quick Reference Guide**

### ***Identification of Parties***

1. Who is appearing on behalf of the Petitioner?
2. Who is appearing on behalf of the Respondent?
3. If no one is appearing, what is in the written record to show the proceeding can go forward?

These types of questions are addressed to the parties and/or to your AG or staff.

### ***Authority of Board***

1. Does the Board have jurisdiction to hear the case?
  - a. Mandated by which NRS? (What is this case about and how is the Board entitled to decide it?)
  - b. Was the appeal filed timely?
2. Why does the State Board have authority to determine taxable values?

These types of questions are addressed to the parties and/or to your AG or staff.

### ***Due Process: Notification***

1. Were the parties given adequate, proper, and legal notice of the time and place of the hearing?
2. Was the matter properly noticed pursuant to the NRS 241.020 and the regulations of the Board?

These types of questions are addressed to your AG or staff.

### ***Scope of Review – Appeals from County Boards***

**Ask your AG for the appropriate standard for review. Here are a few examples:**

1. Was there relevant evidence that supports a conclusion? What was that evidence?
2. Was the record as a whole considered? (“I have considered the record as a whole and find. (Itemize) . . . .”)
3. Was the evidence credible? (“I find this evidence to be credible because. . .”)
4. Who is required to establish value? (Important when the Department is involved).

5. Did the County Board make a finding that was clearly erroneous?
6. Did the County Board make a finding that was arbitrary, capricious or an abuse of discretion?
7. Did the County Board make a finding that is in violation of the constitutional or statutory provisions?

***Scope of Review – for Direct Appeals***

**Ask your AG for the appropriate standard for review. Here are a few examples:**

1. Was there relevant evidence that supports a conclusion? What was that evidence? (If the value is “reasonable,” state why it is reasonable.)
2. Was the record as a whole considered? (“I have considered the record as a whole and find. . . .”)
3. Was the evidence credible? (“I find this evidence to be credible because. . .”)
4. Was there a preponderance of evidence? (“Although the respondent has provided some information, I find that petitioner’s evidence is persuasive and shows . . . .”)
5. Who is required to establish value? (Important when the Department/Commission is involved). What are the steps necessary to certify value?

***Do’s and Don’t’s in making a decision***

1. Avoid statements that begin “It seems. . .” or “It appears. . .”
2. State the fact and the evidence which supports the fact.

“Taxable value was incorrectly calculated because the Assessor used the wrong square footage. Although the cost per square foot is correct as shown on page 10, the cost was applied to an incorrect amount. The house is actually 1,200 square feet according to the record at page 23, but the Assessor used 1,500 square feet.”

3. If possible, make reference to the statute or court decision, or ask your AG or staff to include the reference in the written decision.

***Examples of Typical Questions***

**These examples are NOT COMPREHENSIVE, but are illustrative only. Questions depend on the type and amount of evidence provided by the parties.**

***Sample questions for the Assessor; these may already be in the record submitted by the Assessor. If not, ask.***

1. Describe the parcel. Include the parcel size, shape, zoning, location, land use, brief

description of the improvements, and total taxable and assessed value.

2. Name the tax roll and the year under discussion (i.e., 2016-17 Secured Tax Roll; the prior year "reopened or supplemental" roll or the prior year 2015-16 Unsecured Tax Roll).
3. Was this parcel reappraised this year? If not, what land and improvement factors were applied?
4. Were the land and improvement factors approved by the Tax Commission?
5. How was the base-lot value or comparative unit value determined for the area in which the subject parcel lies? Provide the initial sales data that was used.
6. What are the principle characteristics of the neighborhood?
7. What adjustments, if any, were made to the base-lot value or comparative unit value to account for differences in the subject property from the base lot or comparative unit?
8. How was the amount of the adjustment determined?
9. NRS 361.260(7) states that an assessor cannot use sales to develop the initial land value after July 1 (of the previous year). Did the assessor comply with this requirement?
10. Were there any sales between July 1 of the prior year and January 1 of this year which show trends supporting the initial land value determined for subject parcel?
11. Was Marshall-Swift used to determine the improvement values?
12. What multipliers and modifiers (i.e., regional cost multiplier, climate, seismic, resort, hillside modifiers) in Marshall-Swift were used in valuing this property?
13. What is the quality class assigned to the building?
14. What is the occupancy code assigned to the building?
15. Did you consider the information supplied by the taxpayer?

***Sample questions for the Taxpayer***

1. Are you appealing the land value, the improvement value, or both?
2. What sales do you have that would show the taxable value of the land exceeds full cash value?
3. What evidence do you have that the Marshall-Swift Costing manual was inappropriately used?

4. Why do you disagree with the value established by the Assessor?
5. The comparable sales used by the Assessor have certain characteristics. Explain in detail why these sales are not comparable, and why the sales you have are more comparable.

### ***Other Examples of Typical Questions***

**These examples are NOT COMPREHENSIVE, but are illustrative only. Questions depend on the type and amount of evidence provided by the parties.**

#### 1. Exemptions / Deductions / Deferments

Has the Petitioner clearly demonstrated a right to an exemption or deduction? For instance:

##### Agricultural use

“The statutes and NACs require that the real property be used as a business venture for profit, and must produce a gross income of \$5,000 in the last year. On page 10 of the record, there is Exhibit 2 which is Schedule F for the IRS. The schedule shows \$5,000 was reported last year. I find this evidence to be credible and sufficient to show agricultural use.”

##### Net proceeds

“The statutes and NACs require that net proceeds be calculated by subtracting from the gross yield of a mine certain allowed deductions for costs incurred during the reporting period, and none other. On page 10 of the record, Exhibit 5 shows a deduction for payroll for employees who worked at the mine to extract ore during the year in question. This evidence is sufficient to show an allowable deduction.”

#### 2. How was taxable value established?

What steps did the Department or county assessor go through to arrive at taxable value?

“NRS 361.227 requires that depreciation be subtracted from replacement cost new at the rate of 1.5% per year. Please show me where replacement cost was calculated and how depreciation was applied.”

#### 3. How was fair market value established?

“The property is an income-producing property. NRS provides for an income approach to be used to estimate fair market value. Please show me how the income stream and cap rate were developed.”

# Appeal Forms

## Appeal Forms

The State Board of Equalization adopted the following forms to file in appeals of county board decisions and in direct appeals:

- Taxpayer Petition for Appeal from the Decision of the County Board of Equalization (Revised 12/15)
- Assessor/ Department Petition for Appeal from the Decision of the County Board of Equalization or Direct Appeal (Created 12/15)
- Taxpayer Petition for Direct Appeal to the State Board of Equalization (Revised 12/15)
- Agent Authorization Form (Revised 12/15)
- Withdrawal Form (Created 12/15)

No adjustments may be made to the approved size (8 ½" x 11").

The most current forms may be found on the Department of Taxation's website at

[http://tax.nv.gov/Boards/State Board of Equalization Forms/State Board of Equalization\\_Forms/](http://tax.nv.gov/Boards/State_Board_of_Equalization_Forms/State_Board_of_Equalization_Forms/)

The link to each individual form is at the bottom of the page.



Nevada State Board of Equalization  
 Taxpayer Petition for Appeal from  
 the Decision of the County Board of Equalization  
 If you have questions about this form or the appeal process, please call: (775) 684-2160.  
 Email completed form to: [ANITA.MOORE@tax.state.nv.us](mailto:ANITA.MOORE@tax.state.nv.us) or Fax (775) 684-2020

**Please Print or Type:**

**Part A. PROPERTY OWNER AND PETITIONER INFORMATION**

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ( )	ALTERNATE PHONE ( )	FAX NUMBER ( )

**Part B. PROPERTY OWNER ENTITY DESCRIPTION**

*Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.*

- Sole Proprietorship                       Trust     Corporation  
 Limited Liability Company (LLC)    General or Limited Partnership    Government or Governmental Agency  
 Other, please describe: \_\_\_\_\_

The organization described above was formed under the laws of the State of \_\_\_\_\_.

The organization described above is a non-profit organization.    Yes                       No

**Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A**

*Check box which best describes the relationship of Petitioner to Property Owner:  Additional information may be necessary.*

- Self     Trustee of Trust                       Employee of Property Owner  
 Co-owner, partner, managing member                       Officer of Company  
 Employee or Officer of Management Company  
 Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property  
 Other, please describe: \_\_\_\_\_

**Part D. PROPERTY IDENTIFICATION INFORMATION**

**1. Enter Physical Address of Property:**

ADDRESS	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
---------	-------------	----------------------	--------

**2. Enter Applicable APN or Account Number from assessment notice or tax bill:**

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER
--------------------------------	----------------

**3. Does this appeal involve multiple parcels?** Yes  No  *List multiple parcels on a separate, letter-sized sheet.*

If yes, enter number of parcels: _____	Multiple parcel list is attached. <input type="checkbox"/>
--	--

**4. Check Property Use Type:**

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

**5. Check Year and Roll Type of Assessment being appealed:**

<input type="checkbox"/> 2016-2017 Secured Roll	<input type="checkbox"/> 2015-2016 Unsecured Roll	<input type="checkbox"/> 2015-2016 Supplemental Roll
<input type="checkbox"/> 2016-2017 Centrally-assessed Roll	<input type="checkbox"/> 2015-2016 Net Proceeds Roll	

Other years being appealed: \_\_\_\_\_  
*Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.*

**Part E. VALUE OF PROPERTY**

Property Type	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land				
Buildings				
Personal Property				
Total				

**Form 5101SBE**

**Part F. TYPE OF APPEAL**

*Check box which best describes the authority of the State Board to take jurisdiction to hear the appeal.*

<input type="checkbox"/>	NRS 361.360(1); NRS 361.400(2): The value of real or personal property is being appealed; the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property.
<input type="checkbox"/>	NRS 361A.240(2)(b): The under-or-over valuation of open-space use property is being appealed
<input type="checkbox"/>	NRS 361A.273(1): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after July 1 and before December 16 and the appeal was heard by the County Board..
<input type="checkbox"/>	NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the applicable exemption:
<input type="checkbox"/>	Other reason, please describe. _____

**Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL.**

**Part H. COUNTY APPEAL INFORMATION**

County in which appeal was heard:	County Case Number:	Date Heard by County:
-----------------------------------	---------------------	-----------------------

**VERIFICATION**

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part I below is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part I.

_____	_____
Petitioner Signature	Title
_____	_____
Print Name of Signatory	Date

**Part I. AUTHORIZATION OF AGENT** *Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the State Board. List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.*

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

**Authorized Agent Contact Information:**

NAME OF AUTHORIZED AGENT:			TITLE:		
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE ( )	ALTERNATE PHONE ( )	FAX NUMBER ( )

*Authorized Agent must check each applicable statement and sign below.*

- I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.
- I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and the limitations contained in the Agent Authorization Form to be separately submitted.

_____	_____
Authorized Agent Signature	Title
_____	_____
Print Name of Signatory	Date

For Clerk Use Only
--------------------



Nevada State Board of Equalization  
 Taxpayer Petition for Direct Appeal

If you have questions about this form or the appeal process, please call: (775) 684-2160.  
 Email completed form to: [ANITA.MOORE@tax.state.nv.us](mailto:ANITA.MOORE@tax.state.nv.us) or Fax (775) 684-2020

**Please Print or Type:**

**Part A. PROPERTY OWNER AND PETITIONER INFORMATION**

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER)				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ( )	ALTERNATE PHONE ( )	FAX NUMBER ( )

**Part B. PROPERTY OWNER ENTITY DESCRIPTION**

*Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.*

- Sole Proprietorship       Trust       Corporation  
 Limited Liability Company (LLC)    General or Limited Partnership    Government or Governmental Agency  
 Other, please describe: \_\_\_\_\_

The organization described above was formed under the laws of the State of \_\_\_\_\_.  
 The organization described above is a non-profit organization.  Yes    No

**Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A**

*Check box which best describes the relationship of Petitioner to Property Owner:  Additional information may be necessary.*

- Self       Trustee of Trust       Employee of Property Owner  
 Co-owner, partner, managing member       Officer of Company  
 Employee or Officer of Management Company  
 Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property  
 Other, please describe: \_\_\_\_\_

**Part D. PROPERTY IDENTIFICATION INFORMATION**

**1. Enter Physical Address of Property:**

ADDRESS	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
---------	-------------	----------------------	--------

**2. Enter Applicable APN or Account Number from assessment notice or tax bill:**

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
--------------------------------	----------------	--

**3. Does this appeal involve multiple parcels?** Yes  No  *List multiple parcels on a separate, letter-sized sheet.*

If yes, enter number of parcels: _____	Multiple parcel list is attached. <input type="checkbox"/>
--	--

**4. Check Property Type:**

- Vacant Land       Mobile Home (Not on foundation)       Mining Property  
 Residential Property       Commercial Property       Industrial Property  
 Multi-Family Residential Property       Agricultural Property       Personal Property  
 Possessory Interest in Real or Personal property

**5. Check Year and Roll Type of Assessment being appealed:**

- 2016-2017 Secured Roll       2015-2016 Unsecured Roll       2015-2016 Supplemental Roll  
 2016-2017 Centrally-assessed Roll       2015-2016 Net Proceeds Roll

Other years being appealed: \_\_\_\_\_

*Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.*

**Part E. VALUE OF PROPERTY**

Property Type	As established by County Assessor or Department of Taxation		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land				
Buildings				
Personal Property				
Possessory interest in real property				
Centrally-assessed properties				
Net Proceeds of Minerals				
Total				





Nevada State Board of Equalization  
**Assessor** Petition for Appeal from  
 the Decision of the County Board of Equalization  
 If you have questions about this form or the appeal process, please call: (775) 684-2160  
 Email completed form to: [ANITA.MOORE@tax.state.nv.us](mailto:ANITA.MOORE@tax.state.nv.us) or Fax (775) 684-2020  
**PROPERTY OWNERS MUST NOT USE THIS FORM. USE FORM 5101SBE.**

**Please Print or Type:**

**Part A. ASSESSOR INFORMATION**

NAME OF ASSESSOR AND COUNTY TITLE :					
NAME OF ASSESSOR REPRESENTATIVE				TITLE	
MAILING ADDRESS (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ( )	ALTERNATE PHONE ( )	FAX NUMBER ( )

**Part B. PROPERTY OWNER AND RESPONDENT INFORMATION**

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
NAME OF RESPONDENT (IF DIFFERENT THAN PROPERTY OWNER LISTED ABOVE):				TITLE	
MAILING ADDRESS OF RESPONDENT (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ( )	ALTERNATE PHONE ( )	FAX NUMBER ( )

**Part C. PROPERTY OWNER ENTITY DESCRIPTION**

*Check organization type which best describes the Property Owner if an entity and not a natural person.*

- Sole Proprietorship                       Trust     Corporation  
 Limited Liability Company (LLC)    General or Limited Partnership       Government or Governmental Agency  
 Other, please describe: \_\_\_\_\_

The organization described above was formed under the laws of the State of \_\_\_\_\_.

The organization described above is a non-profit organization.    Yes               No

**Part D. PROPERTY IDENTIFICATION INFORMATION**

**1. Enter Physical Address of Property:**

ADDRESS	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
---------	-------------	----------------------	--------

**2. Enter Applicable APN or Account Number from assessment notice or tax bill:**

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER
--------------------------------	----------------

**3. Does this appeal involve multiple parcels? Yes  No**

*List multiple parcels on a separate, letter-sized sheet.*

If yes, enter number of parcels: _____	Multiple parcel list is attached. <input type="checkbox"/>
--	--

**4. Check Property Use Type:**

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

**5. Check Year and Roll Type of Assessment being appealed:**

<input type="checkbox"/> 2016-2017 Secured Roll	<input type="checkbox"/> 2015-2016 Unsecured Roll	<input type="checkbox"/> 2015-2016 Supplemental Roll
<input type="checkbox"/> 2016-2017 Centrally-assessed Roll	<input type="checkbox"/> 2015-2016 Net Proceeds Roll	

Other years being appealed: \_\_\_\_\_

*Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.*





Nevada State Board of Equalization

Petition for Direct Appeal by County Assessor or Department of Taxation

If you have questions about this form or the appeal process, please call: (775) 684-2160  
 Email completed form to: [ANITA.MOORE@tax.state.nv.us](mailto:ANITA.MOORE@tax.state.nv.us) or Fax (775) 684-2020  
**PROPERTY OWNERS MUST NOT USE THIS FORM. USE FORM 5102SBE.**

**Please Print or Type:**

**Part A. PETITIONER INFORMATION**

NAME OF PETITIONER AND/OR ORGANIZATION :					
NAME OF ASSESSOR OR DEPARTMENT REPRESENTATIVE				TITLE	
MAILING ADDRESS (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ( )	ALTERNATE PHONE ( )	FAX NUMBER ( )

**Part B. PROPERTY OWNER AND RESPONDENT INFORMATION**

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
NAME OF RESPONDENT (IF DIFFERENT THAN PROPERTY OWNER LISTED ABOVE):				TITLE	
MAILING ADDRESS OF RESPONDENT (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ( )	ALTERNATE PHONE ( )	FAX NUMBER ( )

**Part C. PROPERTY OWNER ENTITY DESCRIPTION**

*Check organization type which best describes the Property Owner if an entity and not a natural person.*

- Sole Proprietorship                       Trust     Corporation  
 Limited Liability Company (LLC)    General or Limited Partnership    Government or Governmental Agency  
 Other, please describe: \_\_\_\_\_

The organization described above was formed under the laws of the State of \_\_\_\_\_.

The organization described above is a non-profit organization.  Yes       No

**Part D. PROPERTY IDENTIFICATION INFORMATION**

**1. Enter Physical Address of Property:**

ADDRESS	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
---------	-------------	----------------------	--------

**2. Enter Applicable APN or Account Number from assessment notice or tax bill:**

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER
--------------------------------	----------------

**3. Does this appeal involve multiple parcels?** Yes  No  *List multiple parcels on a separate, letter-sized sheet.*

If yes, enter number of parcels: _____	Multiple parcel list is attached. <input type="checkbox"/>
--	--

**4. Check Property Use Type:**

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

**5. Check Year and Roll Type of Assessment being appealed:**

<input type="checkbox"/> 2016-2017 Secured Roll	<input type="checkbox"/> 2015-2016 Unsecured Roll	<input type="checkbox"/> 2015-2016 Supplemental Roll
<input type="checkbox"/> 2016-2017 Centrally-assessed Roll	<input type="checkbox"/> 2015-2016 Net Proceeds Roll	

Other years being appealed: \_\_\_\_\_

*Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.*





## Nevada State Board of Equalization *Agent Authorization Form*

If you have questions about this form or the appeal process, please call: (775) 684-2160.  
Email completed form to: [ANITA.MOORE@tax.state.nv.us](mailto:ANITA.MOORE@tax.state.nv.us) or Fax (775) 684-2020

**Please Print or Type:**

### Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE:	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ( )	ALTERNATE PHONE ( )	FAX NUMBER ( )

### Part B. PROPERTY OWNER INFORMATION

**Check organization type which best describes the Property Owner if not a natural person:**  **Natural persons may skip Part B.**

- Sole Proprietorship                       Trust     Corporation  
 Limited Liability Company (LLC)    General or Limited Partnership    Government or Governmental Agency  
 Other, please describe: \_\_\_\_\_

The organization described above was formed under the laws of the State of \_\_\_\_\_.

The organization described above is a non-profit organization.    Yes                       No

### Part C. RELATIONSHIP OF PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER

**Check box which best describes the relationship of Petitioner to Property Owner:**  **Additional information may be necessary.**

- Self     Trustee of Trust                       Employee of Property Owner  
 Co-owner, partner, managing member                       Officer of Company  
 Employee or Officer of Management Company  
 Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property  
 Other, please describe: \_\_\_\_\_

### Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION:

**Enter Applicable Number from assessment notice or tax bill:**

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
--------------------------------	----------------	--

Multiple parcel list attached. (Use letter-size paper)

### Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED:

<input type="checkbox"/> 2016-2017 Secured Roll	<input type="checkbox"/> 2015-2016 Unsecured Roll	<input type="checkbox"/> 2015-2016 Supplemental Roll
<input type="checkbox"/> 2016-2017 Centrally-assessed Roll	<input type="checkbox"/> 2015-2016 Net Proceeds Roll	

Other years being appealed: \_\_\_\_\_

**Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.**



**Petition Withdrawal Form**

**Request to Withdraw Petition for Appeal before the State Board  
of Equalization**

**I hereby withdraw my Petition for Appeal from consideration by the State  
Board of Equalization.**

**Case Number(s)** \_\_\_\_\_

**and/or**

**APN Numbers(s)** \_\_\_\_\_

\_\_\_\_\_  
Please print name of Property Owner, Contact Person or Authorized Representative

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

***Submit this Petition Withdrawal Form by fax, hand delivery or mail to:***

Nevada State Board of Equalization  
c/o Nevada Department of Taxation  
1550 E College Parkway, Suite 115  
Carson City, NV 89706

**Fax (775) 684-2020.**

Note: You will receive a letter confirming your request.

**If you have questions about this form or the appeal process, please call:  
(775) 684-2160.**

# Appeal Process

# Steps in a State Board of Equalization Appeal Appeals from Decision of the County Board of Equalization

## Parties to the Appeal

The State Board of Equalization (State Board) has received an appeal regarding the value of the property listed on the hearing notice to which this information sheet is attached. The parties to the appeal are the Taxpayer and the County Assessor listed on the hearing notice. The party who appealed is the petitioner and the other party is the respondent.

## What's in the record?

The State Board hears and determines appeals based upon the evidence and data which was first submitted to the County Board. No other evidence is allowed unless it is proven to the satisfaction of the State Board that it was

**The State Board hears and determines appeals based on the evidence and data which was first submitted to the County Board.**

impossible in the exercise of due diligence to have discovered or secured new evidence in time to have submitted the same to the

County Board prior to its final adjournment. *NRS 361.400(3).*

You do not need to submit a copy of the record made at the County Board, because the State Board has already asked the County Clerk for all exhibits, papers, reports, other documentary evidence, and audio and video

**New evidence must be submitted to the State Board and to the other parties not less than 7 business days before the hearing.**

recordings of the County Board proceedings. If you discovered evidence that was not available in time to present to the County Board, you may ask the State Board to consider it, but remember

you will have to show that it was impossible to obtain the new evidence in time for the county board hearing.

**You may review the record received from the County Board of Equalization hearing at any time in our offices. You may also request an electronic copy of the County Board record either by email or on CD.**

## Briefs – Written Explanations

Briefs, memorandum or other written explanation may be submitted to the State Board according to the briefing schedule in the attached hearing notice. If there is no briefing schedule and the parties desire to submit a brief, the briefs or written explanations must be filed as follows:

**Petitioner's brief is due 20 days before hearing;  
Response brief is due 10 days before hearing;  
Reply brief is due 3 days after response brief.**

All documents must be received by the State Board in its offices **no later than 5 p.m.**

**of the due dates.** You may fax your document to the State Board, at (775) 684-2020 or email to: [anita.moore@tax.state.nv.us](mailto:anita.moore@tax.state.nv.us)

**The petitioner is required to submit a copy of the Brief and Reply, if any, directly to the respondent no later than 5 p.m. of the due date and indicate such on the copy provided to the State Board. The Respondent is required to do the same.**

Briefs, memorandum or other written explanation are not considered new evidence. However, a party

“must not include in or attach to his brief, memorandum or other written explanation an exhibit, paper, report or other documentary evidence that is included in the record submitted to the State Board.” Also, a party is not required to submit a brief. *NAC 361.703.*

## What Happens at the Hearing?

A taxpayer may appear in person or by his authorized agent. A taxpayer is not required to appear but may rely on the record and any written explanation. If a party fails to appear, the State Board may proceed with the hearing. *NAC 361.708.* Make sure that the original notice of representation authorizing an agent to appear on your behalf has been sent to the State Board prior to the hearing. *NAC 361.7018.*

The petitioner has the burden of proof. The order and length of presentations will ordinarily be a brief orientation by the county assessor; then a presentation of not more than 15 minutes by the petitioner; a presentation of not more than 15 minutes by the respondent, followed by a rebuttal by the petitioner of not more than 5 minutes. *NAC 361.741*

## After the Hearing

A party may obtain a copy of the transcript of the hearing from the court reporter provided by the State Board at the party's expense. *NAC 361.731.*

**You may review the permanent regulations for practice and procedure before the State Board on the internet at <http://leg.state.nv.us/NAC>, then scroll to Chapter 361, beginning at 361.682.**

You may expect to receive a copy of the written decision within 60 days after the hearing. *NAC 361.747.*

# Steps in a State Board of Equalization Appeal

## Cases in which the State Board must decide whether it has jurisdiction to hear the case

### **Parties to the Appeal**

The State Board of Equalization (State Board) has received an appeal regarding the value of the property listed on the hearing notice to which this information sheet is attached. The parties to the appeal are the Taxpayer and the County Assessor or the Department of Taxation (Department) listed on the hearing notice. The party who appealed is the petitioner and the other party is the respondent.

**The attached hearing notice names the petitioner and the respondent to the appeal, as well as the date, time, and place of the hearing before the State Board.**

### **Notice of Appearance**

If you have received a “Notice of Appearance” rather than a “Notice of Hearing,” it means the Secretary to the State Board has recommended to the State Board that the appeal be dismissed.

The State Board may not have jurisdiction to hear an appeal if it should have first been heard by the County Board (*NRS 361.400*); if the petition was filed late to the State Board (*NRS 361.360*); or the County Board did not accept jurisdiction (*NRS 361.356, 361.357*). The Secretary to the State Board examined the filed appeal form and found that it appears the State Board lacks jurisdiction to hear the appeal. The appeal has been placed on the State Board’s consent agenda to approve the Secretary’s recommendation.

The parties may challenge the Secretary’s recommendation to dismiss the appeal. The State Board will give the parties an opportunity to explain why the appeal should or should not be heard; and then it will determine whether it has jurisdiction to hear the appeal.

The petitioner should provide in writing the reason why the appeal was not first heard at the county board, filed late to the State Board or to the County Board, as applicable. The petitioner should include the reasons why the State Board should take jurisdiction in this matter, and any proof of extenuating circumstances, such as, but not limited to, proof of hospital stays or accidents which prevented attendance at the County Board hearing or timely filing of the appeal.

The typical standards the State Board uses to determine whether it has jurisdiction to hear a late-filed appeal or an appeal that was not first heard by the county are:

- (1) Did the Taxpayer show under what authority the State Board could hear the appeal?
- (2) Did the Taxpayer show substantial circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal before the State Board or to the County Board?

The respondent may also file a statement why the appeal should not be heard by the State Board.

At the hearing, the State Board may ask the parties questions on whether the State Board should or should not take jurisdiction.

### **If Jurisdiction to Hear the Appeal is Accepted, then what happens?**

If the State Board accepts jurisdiction to hear the appeal, then the case can proceed normally. The parties must be prepared to proceed immediately and may each make an additional presentation on the merits of the case.

If the appeal was first heard by the County Board, then the State Board has already requested the record of the appeal in front of the County Board. If the case was not heard at the County Board, the parties must provide any supporting documentation they wish to be considered by the Board. The parties may also submit a brief or any explanation in writing. *See the discussion below about what is allowed in the record.*

### **What is allowed in the record?**

The State Board hears and determines appeals based upon the evidence and data which was first submitted to the County Board. No other evidence is allowed unless it is proven to the satisfaction of the State Board that it was impossible in the exercise of due diligence to have discovered or secured new evidence in time to have submitted the same to the County Board prior to its final adjournment. *NRS 361.400(3).*

**The State Board hears and determines appeals based on the evidence and data which was first submitted to the County Board.**

You do not need to submit a copy of the record made at the County Board, because the State Board has already

**You may review the record received from the County Board of Equalization hearing, if one was held, at any time in our offices. You may also request an electronic copy of the County Board record either by email or on CD.**

asked the County Clerk for all exhibits, papers, reports, other documentary evidence, and audio and video recordings of the County Board proceedings.

### **What happens at the Hearing?**

A taxpayer may appear in person or by his authorized agent. A taxpayer is not required to appear but may rely on the record and any written explanation. If a party fails to appear, the State Board may proceed with the hearing. *NAC 361.708.* Make sure that the original notice of representation authorizing an agent to appear on your behalf has been sent to the State Board prior to the hearing. *NAC 361.7018.*

If you discovered evidence that was not available in time to present to the County Board, you may ask the State Board to consider it, but remember, you will have to show that it was impossible to obtain the new evidence in time for the county board hearing. The evidence must be submitted in writing to the State Board and all parties of record not less than 7 business days before the hearing. *NAC 361.739.*

The petitioner has the burden of proof. The order and length of presentations will ordinarily be a brief orientation by the county assessor or Department; then a presentation of not more than 15 minutes by the petitioner; a presentation of not more than 15 minutes by the respondent, followed by a rebuttal by the petitioner of not more than 5 minutes. *NAC 361.741*

If there was no hearing at the County Board and jurisdiction has been accepted by the State Board, then evidence may be submitted as if the case were a direct appeal. *NAC 361.735; NAC 361.737.*

### **After the Hearing**

A party may obtain a copy of the transcript of the hearing from the reporter provided by the State Board at the party's expense. *NAC 361.731.*

### **Briefs – Written Explanations**

Briefs, memorandum or other written explanation may be submitted to the State Board according to the briefing schedule in the attached hearing notice. If there is no alternative briefing schedule listed and the parties desire to submit a brief, the briefs or written explanations must be filed as follows:

You may expect to receive a copy of the written decision within 60 days after the hearing. *NAC 361.747.*

**Petitioner's brief is due 20 days before hearing;  
Response brief is due 10 days before hearing;  
Reply brief is due 3 days after response brief.**

All documents must be received by the State Board in its offices **no later than 5 p.m. of the due dates.** You may fax your document to the State Board, at (775) 684-2020 or email to: [anita.moore@tax.state.nv.us](mailto:anita.moore@tax.state.nv.us)

Briefs, memorandum or other written explanation are not considered new evidence. However, a party "must not include in or attach to his brief, memorandum or other written explanation an exhibit, paper, report or other documentary evidence that is included in the record submitted to the State Board." Also, a party is not required to submit a brief. *NAC 361.703.*

**You may review the permanent regulations for practice and procedure before the State Board on the internet at <http://leg.state.nv.us/NAC>, then scroll to Chapter 361, beginning at 361.682.**

**The petitioner is required to submit a copy of the Brief and Reply, if any, directly to the respondent no later than 5 p.m. of the due date and indicate such on the copy provided to the State Board. The Respondent is required to do the same.**

# Steps in a State Board of Equalization Appeal

## Direct Appeals

### Parties to the Appeal

The State Board of Equalization (State Board) has received an appeal regarding the value of the property listed on the hearing notice to which this information sheet is attached. The parties to the appeal are the Taxpayer and the County Assessor or the Department of Taxation

The attached hearing notice names the petitioner and the respondent to the appeal, as well as the date, time, and place of the hearing before the State Board.

(Department) listed on the hearing notice. The party who appealed is the petitioner and the other party is the respondent.

### Building a record

In a direct appeal, the petitioner has the burden of proof. The State Board will limit its consideration to the issues and contentions set forth in the appeal petition. New issues, contentions and evidence beyond the scope of the petition may be considered by the

The petitioner has the burden of proof.

State Board if the new issues and evidence could not by due diligence have been discovered and presented in the appeal petition. New issues and evidence must be submitted in writing to the State Board and each party not less than 15 days before the hearing. *NAC 361.745.*

Relevant evidence may be admitted pursuant to the requirements of *NAC 361.737.* Exhibits may be submitted during the hearing, **however, it is recommended that all evidence be submitted at least 15 days in advance of the hearing to allow Board members the opportunity to review the material.** If exhibits are submitted at the hearing, bring 10 copies. *NAC 361.733 and 361.735.*

### Briefs – Written Explanations

Briefs, memorandum or other written explanation may be submitted to the State Board according to the briefing schedule in the attached hearing notice. If there is no briefing schedule and the parties desire to submit a brief, the briefs or written explanations must be filed as follows:

**Petitioner's brief is due 20 days before hearing;**  
**Response brief is due 10 days before hearing;**  
**Reply brief is due 3 days after response brief.**

All documents must be received by the State Board in its offices **no later than 5 p.m. of the due dates.** You may fax your document to the State Board, at (775) 684-2020 or email to: [anita.moore@tax.state.nv.us](mailto:anita.moore@tax.state.nv.us)

Briefs, memorandum or other written explanation are not considered new evidence. Also, a party is not required to submit a brief. *NAC 361.703.*

The petitioner is required to submit a copy of the Brief and Reply, if any, directly to the respondent no later than 5 p.m. of the due date and indicate such on the copy provided to the State Board. The Respondent is required to do the same.

### What Happens at the Hearing?

A taxpayer may appear in person or by his authorized agent. A taxpayer is not required to appear but may rely on the record and any written explanation. If a party fails to appear, the State Board may proceed with the hearing. *NAC 361.708.* Make sure that the original notice of representation authorizing an agent to appear on your behalf has been sent to the State Board prior to the hearing. *NAC 361.7018.*

The petitioner has the burden of proof. The order of presentations will ordinarily be a brief orientation by the county assessor or Department; then a presentation first by the petitioner; then the respondent, and any intervenors; followed by a rebuttal by the petitioner and the respondent. *NAC 361.735.*

### After the Hearing

A party may obtain a copy of the transcript of the hearing from the reporter provided by the State Board at the party's expense. *NAC 361.731.*

You may expect to receive a copy of the written decision within 60 days after the hearing. *NAC 361.747.*

You may review the permanent regulations for practice and procedure before the State Board on the internet at <http://leg.state.nv.us/NAC>, then scroll to Chapter 361, beginning at 361.682.

## Preparing the Record

Preparing and maintaining the record of the appeal is an extremely important function of the County Board. The County Assessor must submit a summary of appraisal data, which includes the method used to value property, comparable sales information, and maps. *See NAC 361.628 below.* The County Clerk prepares and maintains the record. *See NAC 361.638 below.* When a decision of the County Board is appealed to the State Board of Equalization, the record of the appeal must be sent to the State Board. *See NAC 361.645 below.*

**NAC 361.628 Summary of appraisal data. ([NRS 361.340](#))** Each county assessor shall prepare and submit to the county board of equalization a summary of appraisal data for each property which is the subject of a complaint alleging that taxable value is in excess of full cash value. The summary must:

1. Include the method used to value the property and the sales price of comparable property which supports the valuation; and
2. Be accompanied by a map of the area showing the location of the property and all comparable property.

[St. Bd. of Equalization, Reg. No. 2 § 7, eff. 12-2-75; A and renumbered as Reg. No. 2 § 8, 1-1-77; renumbered as Reg. No. 1 § 8, 10-14-77]—(NAC A 1-6-84)

**NAC 361.638 Exhibits; minutes; petition forms. ([NRS 361.340](#), [361.365](#))** Each county clerk shall:

1. Mark, record and file all exhibits submitted to the county board of equalization. A list of exhibits must be included on each petition at the place designated therefor.
2. Prepare complete minutes of each hearing, including any action taken by the board and the specific reasons for that action.
3. Complete each petition form to reflect the action taken by the board and the specific reasons for that action.
4. Submit petitions, exhibits, minutes, certificates of mailing and other material deemed pertinent by the county board of equalization to the Secretary of the State Board of Equalization no later than the fourth Monday in February.

[St. Bd. of Equalization, Reg. No. 3 §§ 5-7 & 9, eff. 12-29-75; A and renumbered as Reg. No. 3 §§ 4-6 & 8, 1-1-77; renumbered as Reg. No. 2 §§ 4-6 & 8, 10-14-77]—(NAC A 1-6-84)

### REVISER'S NOTE.

[NRS 361.340](#), on which the date in subsection 4 depends, was amended twice in that respect between 1977 and the time when [NAC 361.638](#) was originally codified: See Stats. 1979 at page 1 and Stats. 1981 at page 795. The date in subsection 4 was changed by the reviser to accommodate the later of these amendments and [NRS 361.380](#).

**NAC 361.645 Appeal of decision to State Board of Equalization: Record of proceedings before county board. ([NRS 361.340](#))**

1. Within 15 calendar days after a county clerk receives notice from the State Board of Equalization that an appeal of a decision of the county board of equalization has been docketed for a hearing at the State Board, the county clerk shall:

- (a) Prepare a record of the proceedings before the county board in the decision on appeal, including a general index in a format prescribed by the State Board of Equalization. The index must clearly identify each exhibit, paper, report or other documentary, audio or video evidence included in the record.
- (b) Certify the record as complete except as shortened pursuant to subsection 3.
- (c) Transmit the certified record to the State Board of Equalization.
- (d) Serve a copy of the general index on each party to the appeal.

2. If a petitioner has delivered a certified transcript of the hearing before the county board to the county clerk pursuant to [NRS 361.365](#), the clerk shall include a copy of the transcript in the record. The transcript delivered to the clerk must be prepared by a certified court reporter.

3. Except as otherwise provided in this subsection, the record submitted to the State Board of Equalization must be complete. The record may be shortened:

- (a) By written stipulation of all parties to the appeal; and
  - (b) By the omission of duplicate copies of any exhibit, paper, report or other documentary evidence submitted at the hearing before the county board. The clerk shall include original documents rather than copies of all documentary evidence, if possible.
- (Added to NAC by St. Bd. of Equalization by R029-05, eff. 6-28-2006)

***Checklist of Exhibits from the County Assessor***  
See NAC 361.628

***All Materials Must be Submitted on 8-1/2" x 11" Size Pages***

**Maps**

- Neighborhood or legal subdivision map showing parcel and surrounding area
- Comparable sales location map; mark the location of each sale relative to the location of the subject property
- Aerial maps for subject parcel and comparable sales
- Area map to which the base-lot or comparative unit method value was applied, if applicable

**Property Record Card, including:**

- Parcel characteristic information, including land use code, size, shape, and zoning
- Cost of each component

**Land Valuation Data**

- List of sales by APN used to develop the initial base-lot or comparative unit method valuation for the neighborhood or area; show analysis used to develop the base-lot or comparative unit, including mean, median, COD data if available.
- Paired sales or other analysis used to develop rates of adjustment

**Description of Method Used to Derive Value**

- For instance, describe how the comparable sales method, allocation, abstraction, ground rent, or other allowed method was applied.

**Other, As Appropriate, for instance:**

- Comparable sales data and analysis
- Income approach data and analysis
- Obsolescence data and analysis

## *Recording and Marking Exhibits*

### Procedural Steps:

1. Prepare the record and transmit electronically by ftp site, email or on cd to state board.
2. Prepare a signed County Clerk's Certification Page followed by a General Index.
3. ALL documents must not exceed 8 ½" x 11" per NAC 361.721. Rotate pages to their best viewing position.
4. Ensure the exhibits are in the order listed on the General Index. State board preference is:
  - a. Certification page
  - b. General Index
  - c. Petition
  - d. Affidavit of mailing (Hearing Notice)
  - e. Notice of Hearing
  - f. Affidavit of mailing (Notice of Decision).
  - g. Notice of Decision listing all parcels, tax year, and roll to which it applies.
  - h. Exhibit Listing (Petitioners, Assessors)
    - i. Enter a brief description of each exhibit and offering party on the General Index.
    - ii. Correctly label with appropriate number of pages.
    - iii. Ensure photos are in the best possible
    - iv. Mark exhibits consecutively, using numbers for one party and letters for the other. Typically, assessor exhibits are marked with letters (i.e., A, B) and taxpayer exhibits are marked with roman numerals (i.e., I, II).
    - v. The state board and deputy attorney general use the lower left and right hand corners of pages for numbering; please avoid using those areas if possible.
    - vi. Do not send duplicate copies of the same evidence (e.g., pages repeated in both what the taxpayer and the assessor submitted).
  - i. Agenda
  - j. Recording
  - k. Minutes

## *Minutes*

### Include the following in the minutes:

- Case / Petition Number
- Parcel Number
- Board members present
- Parties present
- Brief summary of the issues of the appeal
- Documents submitted for the record, especially new evidence.
- **Summaries of the testimony of the participants**
- **Questions by the Board members and responses to the Board**
- **Evidence or reasoning used to support decision by the Board**
- Reflect roll and tax year decision applies to. If minutes state, "upheld assessor" that generally means no changes were made. If values were changed based upon assessor's recommendation then use the terminology, "accepted assessor's recommendation of..." Include dollar amounts.
- Final action of the Board
- Voting record of the Board members

# Examples of Decision Letters Showing Different Case Types

EXAMPLE OF SUFFICIENT EVIDENCE TO OVERTURN VALUE OF ASSESSOR

**In the Matter of  
Mr. Smith  
Parcel No. 210-010**

)  
)  
)

**Case No. 15-101**

**NOTICE OF DECISION**

***Appearances***

Mr. Jones, Sagebrush County Assessor, and Deputy appeared on behalf of the Sagebrush County Assessor's Office (Assessor).

Mr. Smith appeared on behalf of Mr. and Mrs. Smith (Taxpayers).

***Summary***

The Taxpayers appealed the decision of the Sagebrush County Board of Equalization. The matter of the Taxpayer's petition for review of property valuations within Sagebrush County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on September 30, 2015, after due notice to the Taxpayer and the Assessor.

The property consists of 7 acres in an industrial park developed by the city of Jack Rabbit. The current use is as a storage yard. The property was transferred to the Taxpayer in a trade of property with the City of Jack Rabbit. Power, telephone, water and sewer are available to the property but the property is not tied into these services yet. The County Board found the lack of paved road and topography of the parcel impacted the value, and reduced the per acre value from \$14,000 per acre to \$10,000 per acre. 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.

- 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 of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law, at NRS 241.020.
- 4) The Taxpayer presented sufficient evidence to support a value different from that established by the County Assessor.
- 5) The evidence presented by the Taxpayer indicates the taxable value of the Subject Property does exceed full cash value. Based on the value of the original trade of property between the Taxpayer and the City of Jack Rabbit at \$7,500 per acre and the fact the Assessor included the value of infrastructure not yet actually in place, the State Board determined the taxable value should be reduced to \$52,500 for the land and not change the taxable value of the improvements.
- 6) The assessed value as adjusted by the State Board of Equalization is 35 percent of taxable value.
- 7) 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.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The valuation as adjusted by the State Board results in 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 Sagebrush County Recorder is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

**2015-2016 SECURED ROLL VALUE:**

<b>Parcel Number 210-010</b>	<b>Taxable Value</b>		<b>Assessed Value</b>	
	<b>Established by County Board of Equalization</b>	<b>Revised By State Board</b>	<b>Established by County Board of Equalization</b>	<b>Revised by State Board</b>
<b>Land</b>	<b>\$70,000</b>	<b>\$52,500</b>	<b>\$24,500</b>	<b>\$18,375</b>
<b>Improvements</b>	<b>\$5,710</b>	<b>\$5,710</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>Personal Property</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>\$75,710</b>	<b>\$58,210</b>	<b>\$26,500</b>	<b>\$20,375</b>

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

BY THE STATE BOARD OF EQUALIZATION THIS \_\_\_\_\_ DAY OF NOVEMBER, 2015.

\_\_\_\_\_  
DEONNE E. CONTINE, Secretary

ter/kg

EXAMPLE OF INSUFFICIENT EVIDENCE  
TO OVERTURN VALUE OF ASSESSOR

In the Matter of  
Smith Trust  
Parcel No. 18-602-007

)  
)  
)

Case No. 15-234

**NOTICE OF DECISION**

***Appearances***

Deputy appeared on behalf of the Sagebrush County Assessor's Office (Assessor).

Mr. Smith (Taxpayer) appeared on behalf of himself.

***Summary***

The matter of the Taxpayer's petition for review of property valuations within Sagebrush County, Nevada, came before the State Board of Equalization (State Board) for hearing in Sagebrush City, Nevada, on June 31, 2015, after due notice to the Taxpayer and the Assessor. Taxpayer objects to the increase in the property tax as it is unjustified by the activity in the area; and asserts the value of the property is negatively impacted by its location in the flight path of Air Force Base. The Assessor responds the comparable sales are similarly situated to the subject and are similarly impacted by their location to Air Force Base.

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 of Equalization 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.
- 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 of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law, at NRS 241.010 et seq.

- 4) The Taxpayer did not present sufficient evidence to support a value different from that established by the County Board of Equalization.
- 5) The evidence presented by the Assessor indicates that the taxable value of the Subject Property does not exceed full cash value. The comparable sales used by the Assessor are within close proximity to the Subject Property and range in adjusted value from \$2.47 per square foot to \$3.29 per square foot. Comparing these adjusted values with that of the valuation of the Subject Property at \$2.25 per square foot, the Assessor's valuation is less than that of the comparables. A more recent sale of \$2.07 also supports the Assessor's valuation, even though it is less than the subject. The recent sale of \$2.07 per square foot must be adjusted for location on a secondary street, unlike the subject property which is located on a commercial arterial street.
- 6) The assessed value as previously determined is 35% of taxable value.
- 7) 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 of Equalization.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The Subject Property is appraised 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 denied based on the above Findings of Fact and Conclusions of Law. The Sagebrush County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS \_\_\_\_\_ DAY OF OCTOBER, 2015.

\_\_\_\_\_  
DEONNE E. CONTINE, Secretary

ter/kg

EXAMPLE OF NO APPEARANCE – PRESUMPTION  
ASSESSOR’S VALUE IS CORRECT

In the Matter of	)	
	)	
Apex Investments, LLC	)	
APN: 123-45-678-000	)	
Nevada County, Nevada	)	
PETITIONER	)	
	)	Case No. 15-123
Alan Appraiser	)	
Nevada County Assessor	)	
RESPONDENT	)	
	)	
Appeal of the Decision of the	)	
NEVADA COUNTY	)	
BOARD OF EQUALIZATION	)	

**NOTICE OF DECISION**

***Appearances***

No one appeared on behalf of Apex Investments, LLC (Taxpayer).

Bill Appraiser appeared on behalf of the Nevada 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 Nevada County, Nevada, came before the State Board of Equalization (State Board) for hearing in Anycity, Nevada, on July 14, 2015 after due notice to the Taxpayer and the Assessor.

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 Tr., 7-14-15, p. 66, ll. 7-10; Record, SBE page 44.*
- 4) The subject property consists of a Class D quality construction office building located on 1.48 acres on West Anyplace Drive in Anycity, Nevada County, Nevada. *See Record, SBE pages 38-40; Tr., 7-14-15, p. 66, l. 23 through p. 67, l. 2.*
- 5) Based on the Assessor's recommendation, the Nevada County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$2,536,082 be reduced to \$2,447,522 for the 2015-2016 secured roll. *See Record, SBE pages 9 and 42; Tr. 7-14-15 p. 67, ll. 1-2.*
- 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., 7-14-15, p. 67, ll. 7-10.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 7-14-15, p. 68, ll. 7-18.*
- 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 accepted jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 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., 7-14-15, p. 67, ll. 7-10. 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 2015-2016 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 Nevada County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS \_\_\_\_\_ DAY OF AUGUST, 2015.

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DEONNE E. CONTINE, Secretary  
ter/kg

EXAMPLE OF DIRECT APPEAL OF CENTRALLY ASSESSED PROPERTY -  
REQUEST TO RECONSIDER, RECOGNIZING ECONOMIC OBSOLESCENCE

In the Matter of )  
Cross County Airlines, Incorporated ) Case No. 15-110

**NOTICE OF DECISION**

**Appearances**

Department Officials appeared on behalf of the Nevada Department of Taxation (Department).

Tax Representative appeared on behalf of Cross County Airlines, Incorporated (Taxpayer).

**Summary**

This case originally came before the State Board of Equalization (State Board) on an appeal by the Taxpayer of the 2015-2016 unsecured valuations of the centrally assessed property as determined by the Department and certified by the Nevada Tax Commission (Commission). The Taxpayer submitted additional information to the Department. On March 24, 2015, the State Board granted a continuance to the next available meeting date which was May 8, 2015. On May 5, 2015, the Taxpayer requested a second continuance by letter. After review and verification of the circumstances leading to the request for a second continuance, the State Board voted to deny the request for a second continuance and proceeded to hold the hearing. The Taxpayer requested the State Board to reconsider the matter and, after due notice to the Taxpayer and the Department, the matter was heard on September 30, 2015, in Carson City, Nevada.

The State Board, having considered all evidence, documents and testimony pertaining to the property in accordance with NRS 361.320 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. The State Board is mandated to hear all appeals of determinations of taxable value of centrally assessed property pursuant to NRS 361.380, 361.385 and 361.403.
2. The Commission is required to establish the valuation for assessment purposes of any property of an interstate and intercounty nature, including the property of all interstate or intercounty airline companies pursuant to NRS 361.320 and applicable regulations. The Taxpayer is the owner of property of an interstate or intercounty nature.

3. The Taxpayer and the Department were given adequate, proper and legal notice of the time and place of the hearing before the State Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law, at NRS 241.020.
4. The Department determined and the Commission certified the taxable value of the centrally assessed property in conformance with all applicable statutory and regulatory provisions.
5. The Department stipulated and agreed the matter should be reconsidered. Pursuant to NAC 361.682, the State Board reconsidered its decision of May 8, 2014.
6. The Taxpayer provided additional information to the Department after the certification of the tax bill to show additional economic obsolescence should be allowed. The Department reviewed the financial information showing a negative operating income, and other economic factors, and agreed to place more weight on the income indicator of value. The Department recommended a reduction in taxable value from \$150,000,000 to \$125,000,000. The Taxpayer agreed to the recommendation.
7. 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 notice of appeal was timely filed by the Taxpayer, and the State Board has jurisdiction to determine this matter.
2. The State Board, pursuant to NAC 361.682, agreed to reconsider the matter.
3. The Department and the Commission are administrative agencies or bodies created pursuant to Title 32 of the Nevada Revised Statutes.
4. The revised, apportioned value of the centrally assessed property calculated by the Department reflects the value of the Taxpayer's property pursuant to NRS 361.320.
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 Department is instructed to correct the central assessment roll by adjusting the assessed valuation of the subject property as follows:

2014-2015 UNSECURED ROLL VALUE:

	Taxable Value		Assessed Value	
	Certified by the Nevada Tax Commission	Revised By State Board of Equalization	Certified by the Nevada Tax Commission	Revised by State Board of Equalization
<b>System Value</b>	<b>\$150,000,000</b>	<b>\$125,000,000</b>	<b>\$2,083,000</b>	<b>\$1,736,000</b>

BY THE STATE BOARD OF EQUALIZATION THIS \_\_\_\_\_ DAY OF OCTOBER, 2015.

\_\_\_\_\_  
DEONNE E. CONTINE, Secretary

ter/kg

EXAMPLE OF AGRICULTURAL DESIGNATION; FINDING OF USE  
SUFFICIENT EVIDENCE TO OVERTURN ASSESSOR

In the Matter of  
Farmer and Rancher Trust  
Parcel No. 162-01

)  
)  
)

Case No. 15-100

**NOTICE OF DECISION**

***Appearances***

Tax representatives and witnesses appeared on behalf of Farmer & Rancher Trust (Taxpayer).

Deputies appeared on behalf of Sagebrush County Assessor's Office (Assessor).

***Summary***

The matter of the Taxpayer's petition for review of property valuations within Sagebrush County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on September 30, 2015, after due notice to the Taxpayer and the Assessor.

The Taxpayer appealed the determination of the Assessor that the subject property had been converted from an agricultural use thus causing deferred taxes to be billed. The Assessor contended that under NRS 361A.031, the owner's request to be annexed into the City of Sagebrush constituted a conversion to a higher use because the annexation caused a rezoning to a higher density. Taxpayer asserted the property remains a working ranch and is entitled to the agricultural use designation. Taxpayer further asserted, annexation is not a change in zoning but only a change in jurisdiction.

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 361A.273(2) and NRS 361.355.
- 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 Taxpayer presented sufficient evidence to support a finding of use different from that determined by the Assessor.
- 5) The State Board found two pieces of evidence were dispositive of whether the property had been converted from an agricultural use. A letter from the Assistant City Manager of Development Services to the Sagebrush City Council dated October 22, 2014 found at circle page 66 stated "There is no change in land use or density as a result of annexation." A letter from Person, Community Development director for the City of Sagebrush dated July 21, 2014 found at circle page 68 stated a translation "table was designed to create a transfer of property from the unincorporated County to a City without any increase in zoning entitlement."
- 6) In addition, the State Board found the agricultural use assessment was designed to encourage agricultural use for as long as possible. The State Board also relied on the dicta of the court in *Convention Properties v. Washoe County Assessor*, 793 P.2d 1332 (June 28, 1990). See circle page 48, footnote 2.
- 7) The State Board found the request for annexation into the City of Sagebrush by the Taxpayer did not result in a conversion to a higher use and the subject property continues to be eligible for the agricultural use designation.
- 8) 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.
- 3) The State Board has the authority to determine the taxable values in the State and to determine whether property has been converted to a higher use, pursuant to NRS 361A.273.
- 4) The subject property is properly designated as agricultural use property and deferred taxes are not due.
- 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 Sagebrush County Assessor is instructed to correct the assessment roll by calculating the taxable value based on agricultural use.

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

BY THE STATE BOARD OF EQUALIZATION THIS \_\_\_\_\_ DAY OF OCTOBER, 2015.

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DEONNE E. CONTINE, Secretary

ter/kg

EXAMPLE OF DOUBLE TAXATION JUSTIFYING LOWER VALUE

In the Matter of )  
University of Pine Valley ) Case No. 15-102  
Parcel No. 009 )

**NOTICE OF DECISION**

***Appearances***

University of Pine Valley (Taxpayer) did not make an appearance.

Deputy appeared on behalf of the Sagebrush County Assessor's Office (Assessor).

***Summary***

The matter of the Taxpayer's petition for review of property valuations within Sagebrush County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on August 4, 2015, after due notice to the Taxpayer and the Assessor. The Taxpayer appealed, directly to the State Board, the value of personal property placed on the 2014-2015 unsecured tax roll after December 15, 2014. The Taxpayer asserted certain leasehold improvement costs that were reported on the personal property declaration and subsequently placed on the unsecured roll were in fact the costs of leasehold improvements already included in the value of improvements on the secured tax roll. The Assessor agreed the reported personal property costs were already contained in the taxable value of the improvements and resulted in double taxation.

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 of Equalization 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, including direct appeals of assessments of personal property placed on the unsecured tax roll after December 15 (NRS 361.360(3)).
- 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 of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law. See NRS 241.020.
- 4) In lieu of an appearance, the Taxpayer filed Taxpayer's claim pursuant to NRS 361.385.
- 5) The Taxpayer and the Assessor presented sufficient evidence to support the removal of value from the 2014-2015 unsecured tax roll.
- 6) The evidence presented by the Taxpayer and Assessor indicates the value of certain leasehold improvements were already captured in the value of improvements on the 2013-2014 secured roll. The Assessor recommended a reduction in the taxable value of the personal property on the unsecured roll from \$1,247,991 to \$322,337 to avoid double taxation of the property. The State Board found the taxable value of the personal property on the 2014-2015 unsecured roll should be reduced in accordance with the Assessor's recommendation.
- 7) The assessed value as adjusted by the State Board is 35% of taxable value.
- 8) 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 of Equalization.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The valuation as adjusted by the State Board results in 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 Sagebrush County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

2014-2015 UNSECURED ROLL VALUE:

Parcel Number	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
643				
Personal Property	\$1,247,991	\$322,337	\$436,797	\$112,818
<b>TOTAL</b>	<b>\$1,247,991</b>	<b>\$322,337</b>	<b>\$436,797</b>	<b>\$112,818</b>

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

BY THE STATE BOARD OF EQUALIZATION THIS \_\_\_\_\_ DAY OF OCTOBER, 2015.

\_\_\_\_\_  
DEONNE E. CONTINE, Secretary

ter/kg

EXAMPLE OF NO JURISDICTION DUE TO LATE FILING

In the Matter of )  
 )  
Melissa Walker dba Especially You Beauty )  
Parcel Identifier: 1234599 )  
Hemmons County, Nevada )  
PETITIONER )  
 ) Case No. 15-234  
Mike Smith )  
Hemmons County Assessor )  
RESPONDENT )

**NOTICE OF DECISION**

***Appearances***

No one appeared on behalf of Melissa Walker dba Especially You Beauty (Taxpayer).

Mike Smith appeared on behalf of the Hemmons County Assessor's Office (Assessor).

***Summary***

This case came before the State Board of Equalization (State Board) on an appeal by the Taxpayer of the 2014-2015 valuation of Taxpayer's personal property established by the Assessor. The Notice of Appearance to determine whether the State Board would accept jurisdiction of the case was heard by the State Board on September 19, 2015 in Tune Town , Nevada, after due notice to the Taxpayer and the Assessor.

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 year 2014-2015. *See Record, page 1.* The personal property was assessed on the unsecured roll on April 17, 2014 and may be appealed directly to the State Board pursuant to NRS 361.360(3). However, all such direct appeals must be filed no later than May 15, 2015. The direct appeal to the State Board was postmarked on July 1, 2015 and was six weeks late. Accordingly, the Secretary recommended to the State Board that the appeal be dismissed due to lack of jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board in accordance with the requirements of NRS 361.360, 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 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., 9-19-15, p. 45, ll. 18-20; Record, SBE page 10.*
- 3) The State Board has jurisdiction to hear direct appeals from a taxpayer if the property was placed on the unsecured roll after December 15<sup>th</sup> pursuant to NRS 361.360(3) and if the appeal is filed no later than May 15<sup>th</sup>. In this case, the property was placed on the unsecured roll on April 17, 2015 and was eligible to be heard by the State Board as a direct appeal, however, the appeal was not filed until July 1, 2015 and was 46 days late. *See Record, SBE page 6.*
- 4) The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the Taxpayer did not file timely to the State Board, and declined to accept jurisdiction of the case. *See Tr., 9-19-15, p. 46, l. 9 through p. 47, l. 5.*
- 5) 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 Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 3) The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not first filed to the County Board, and declined to accept jurisdiction of the case. *First American Title Company v. State of Nevada*, 91 Nev. 804, 543 P2d 1344 (1975).
- 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 foregoing Findings of Fact and Conclusions of Law, the State Board held it is without jurisdiction to hear the above referenced appeal by the Taxpayer. The Hemmons County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS \_\_\_\_\_ DAY OF NOVEMBER, 2015.

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DEONNE E. CONTINE, Secretary  
ter/kg

EXAMPLE OF NO JURISDICTION DUE TO FAILURE TO FIRST APPEAR AT CBE

<b>In the Matter of</b>	)	
	)	
<b>John Smith</b>	)	
<b>Parcel Identifier: 5310496</b>	)	
<b>Desert County, Nevada</b>	)	
<b>PETITIONER</b>	)	
	)	<b>Case No. 15-189</b>
<b>Richard Louis</b>	)	
<b>Desert County Assessor</b>	)	
<b>RESPONDENT</b>	)	
	)	

**NOTICE OF DECISION**

***Appearances***

John Smith appeared on behalf of himself (Taxpayer).

Ralph Meyer and Jason Curtis appeared on behalf of the Desert County Assessor's Office (Assessor).

***Summary***

This case came before the State Board of Equalization (State Board) on an appeal by the Taxpayer of the 2014-2015 valuation of Taxpayer's personal property established by the Assessor. The Notice of Appearance to determine whether the State Board would accept jurisdiction of the case was heard by the State Board on August 13, 2015 in Lawson, Nevada, after due notice to the Taxpayer and the Assessor.

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 year 2014-2015. *See Record, page 1.* The personal property was assessed on the unsecured roll on December 12, 2014, therefore a direct appeal to the State Board pursuant to NRS 361.360(3) is precluded. The appeal should have first been filed with the Desert County Board of Equalization (County Board), but was not. Accordingly, the Secretary recommended to the State Board that the appeal be dismissed due to lack of jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board in accordance with the requirements of NRS 361.360, 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 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 17.*
- 3) The subject property is a glider aircraft, tail number N12YZ, located at the Air Sailing Center, 42345 Bailey Ranch Road in Desert County, Nevada. *See Tr., 8-19-13, p. 41, ll. 2-6.*
- 4) The Taxpayer stated he had received no notice from the Assessor's office regarding the assessment; and that the address obtained from the FAA by the Assessor's office was incorrect. *See Tr., 8-13-13, p. 39, l. 25 through p.40, l. 20.*
- 5) The State Board has jurisdiction to hear direct appeals from a taxpayer if the property was placed on the unsecured roll after December 15<sup>th</sup> pursuant to NRS 361.360(3) as well as appeals from the action of a county board of equalization pursuant to NRS 361.400. In this case, the property was placed on the unsecured roll on December 12, 2013 and should have been appealed first to the County Board. The State Board found the property was placed on the unsecured roll on December 12, 2014 and therefore did not meet the criteria for a direct appeal. The State Board further found the Taxpayer did not first appeal to the County Board, and the County Board made no decision which could be appealed to the State Board.
- 6) The State Board found the Taxpayer did not show substantial circumstance beyond the control of the Taxpayer as to why the Taxpayer did not file timely to the County Board, and declined to accept jurisdiction of the case. *See Tr., 8-13-13, p. 43, l. 17 through p. 44, l. 22.*
- 7) 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 found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not first filed to the County Board, and declined to accept jurisdiction of the case. *First American Title Company v. State of Nevada*, 91 Nev. 804, 543 P2d 1344 (1975).
- 3) 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 the above referenced appeal by the Taxpayer. The Desert County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS \_\_\_\_\_ DAY OF OCTOBER, 2015.

\_\_\_\_\_  
DEONNE E. CONTINE , Secretary  
ter/kg

EXAMPLE OF REQUEST FOR RECONSIDERATION - DENIED

In the Matter of )  
Mr. and Mrs. Smith ) Case No. 15-103  
Parcel No. 29 )

**NOTICE OF DECISION**

**Petition for Reconsideration**

***Appearances***

Tax Representative appeared on behalf of Mr. and Mrs. Smith (Taxpayers).

***Summary***

The matter of the Taxpayers' Petition for Reconsideration of the State Board's decision on the Taxpayers' property valuations within Sagebrush County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on March 28, 2015, after notice dated February 20, 2015, to the Taxpayers and the Assessor was issued.

The matter was originally heard by the State Board on September 18, 2013 and a Notice of Decision letter was issued on November 20, 2014. The State Board received a Petition for Reconsideration on November 27, 2014. Taxpayers requested the State Board to reconsider information regarding comparable sales data, specifically the Juniper land sale and the sale of the subject property.

The State Board, having considered all evidence, documents and testimony pertaining to the Petition for Reconsideration 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.

- 3) The Taxpayers 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 State Board concluded in the Notice of Decision dated November 20, 2014 it has the authority to determine the taxable values in the State, and that the Subject Property is appraised, as adjusted by the County Board, at the proper taxable value in accordance with NRS 361.
- 5) The State Board found the Taxpayers did not present sufficient evidence to demonstrate the State Board had overlooked or misapprehended a material fact in the record or a material question of law.
- 6) The State Board found it had properly considered all of the information presented by the Taxpayers and Assessor at the prior hearing and correctly determined valuations of the Subject Property. The State Board specifically mentioned the Juniper Land sale in the Notice of Decision dated November 20, 2014. (*See also evidence at page WCA 19-30*). The evidence of the sale of the Subject Property appears at circle page 10 of the record and was considered by the State Board. (*See Transcript, page 11, lines 10-25*).
- 7) 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 Taxpayers timely filed a Petition for Reconsideration, and the State Board has jurisdiction to determine this matter pursuant to NRS 233B.130(4).
- 2) The Taxpayers and the Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine if the above referenced matter should be reconsidered. The standard for review the State Board used was whether the State Board overlooked, misapplied, or failed to consider a statute, procedural rule, regulation, or decision directly controlling a dispositive issue in the case; or overlooked or misapprehended a material fact in the record.
- 4) The State Board concludes no material facts were overlooked and the State Board did not misapply or fail to consider a material question of law.
- 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 Taxpayers' Petition for Reconsideration is denied based on the above Findings of Fact and Conclusions of Law.

BY THE STATE BOARD OF EQUALIZATION THIS \_\_\_\_\_ DAY OF MAY, 2015.

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DEONNE E. CONTINE, Secretary

ter/am

EXAMPLE OF REMAND TO DEVELOP THE RECORD

In the Matter of	)	
	)	
Nunez Restaurant Supply Company	)	
APN: 458-12-742-012	)	
Skeena County, Nevada	)	
PETITIONER	)	
	)	Case No. 15-102
Tony Wall	)	
Skeena County Assessor	)	
RESPONDENT	)	
	)	
Appeal of the Decision of the	)	
SKEENA COUNTY	)	
BOARD OF EQUALIZATION	)	

**ORDER OF REMAND**

***Appearances***

Donna Nunez appeared on behalf of the Nunez Restaurant Supply Company (Taxpayer).

Tony Wall appeared on behalf of the Skeena 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 Skeena County, Nevada, came before the State Board of Equalization (State Board) for hearing in Shelby, Nevada, on June 26, 2015 after due notice to the Taxpayer and the Assessor.

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 properties consist of 43 finished vacant residential lots ranging in size from .14 to .22 acres, located in Placer Place on Parcel 24 in Shelby, Skeena County, Nevada. See *Record, SBE pages 24; 47-49; Tr., 6-26-15, p. 137, ll. 1-4.*
- 5) The Skeena County Board of Equalization (County Board) ordered the total taxable value for the subject properties of \$2,010,500 plus common element of \$181,764, or a base lot value of \$35,000 with a 10% subdivision discount, be upheld for the 2014-2015 secured roll. See *Record, SBE pages 15, 31; Tr. 6-26-15, p. 137, ll. 4-7.*
- 6) The State Board found the County Board provided an insufficient record to review and upon which to make a decision. See *Tr., 6-26-15, p. 144, l. 3 through p. 146, l. 2; p. 149, l. 19 through p. 150, l. 10.*
- 7) The State Board remanded the case to the County Board to consider the appeal of the Taxpayer, and to develop an adequate record which shows the evidence and testimony on which the County Board relied to make its decision. See *Tr., 6-26-15, p. 154, l.3 through p. 155, l. 12.*
- 8) 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) 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).
- 3) The State Board has the authority to remand a case to the county board of equalization if it determines the record of a case on appeal is inadequate because of an act or omission of the county assessor, district attorney, or county board of equalization. See *NRS 361.360(6)*.
- 4) The State Board has the authority to direct the county board to develop an adequate record within 30 days after the remand. See *NRS 361.360(6)*.

- 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.

### **ORDER**

The Skeena County Board of Equalization is instructed to hold a hearing to review the record of this matter and any supplemental evidence presented by the parties. Based on this review, the County Board is instructed to determine the taxable value of the subject property.

The Skeena County Board is further instructed to hold the hearing within 30 days of receipt of this Order and to supplement the record for State Board case number 15-102 no later than 15 days after the hearing is held with the County Board's findings of fact and conclusions of law.

BY THE STATE BOARD OF EQUALIZATION THIS \_\_\_\_\_ DAY OF AUGUST, 2015.

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Deonne E. Contine, Secretary  
ter/kg

EXAMPLE OF UPHOLD COUNTY BOARD IN FINDING OF NO JURISDICTION

<b>In the Matter of</b>	)	
	)	
<b>Blue Bayou, LLC</b>	)	
<b>APN: 131-16-142-009</b>	)	
<b>Ponchartrain, Nevada</b>	)	
<b>PETITIONER</b>	)	
	)	<b>Case No. 15-125</b>
<b>Billy Smith</b>	)	
<b>Pearl River County Assessor</b>	)	
<b>RESPONDENT</b>	)	
	)	
<b>Appeal of the Decision of the</b>	)	
<b>PEARL RIVER COUNTY</b>	)	
<b>BOARD OF EQUALIZATION</b>	)	

**NOTICE OF DECISION**

***Appearances***

Norma Jean Jones appeared on behalf of Blue Bayou, LLC (Taxpayer).

Diana Pearson and Mark Johnson appeared on behalf of the Pearl River County Assessor's Office (Assessor).

***Summary***

This case came before the State Board of Equalization (State Board) on an appeal by the Taxpayer of the 2014-2015 valuation of Taxpayer's real property established by the Assessor. The Notice of Appearance to determine whether the State Board would accept jurisdiction of the case was heard by the State Board on July 17, 2015 in Picayune, Nevada, after due notice to the Taxpayer and the Assessor.

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 year 2014-2015. See *Record, page 1*. Although the appeal was filed timely to the State Board, the Taxpayer did not file timely with the Pearl River County Board of Equalization (County Board) because no agent authorization was received by the County Board within 48 hours of the deadline for appeal on January 15, 2015. The County Board did not accept jurisdiction to hear the case. See *Trs 7-17-15, p. 227, l. 17 through p. 228, l. 14, Record,*

*SBE pages 14 and 30.* Accordingly, the Secretary recommended to the State Board that the appeal be dismissed due to lack of jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board in accordance with the requirements of NRS 361.360, 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 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 32.*
- 3) 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 10, 2015 and was timely filed.
- 4) Pursuant to NRS 361.340(11), every appeal to the County Board must be filed not later than January 15<sup>th</sup>. Although an agent filed a petition with the County Board on January 14, 2015, no agent authorization allowing a representative to file on the Taxpayer's behalf was timely received. The County Board did not accept jurisdiction to hear the Taxpayer's appeal because it was not properly filed. *See Record, pages 14 and 30; Tr., 7-17-15, p. 227, l. 17 through p. 228, l. 7; p. 230, ll. 6-22.*
- 5) The State Board found the County Board's decision to not take jurisdiction was supported by substantial evidence. *See Tr., 7-17-15, p. 228, ll. 1-22.*
- 6) The State Board affirmed the decision of the County Board. *See Tr., 7-17-15, p. 237, l. 20 through p. 238, l. 17.*
- 7) 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) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) Substantial evidence is defined as "what a reasonable mind might accept as adequate to support a conclusion." *Bing Construction Co., v. Department of Taxation, 109 Nev. 275, 278 (1993).* Based on the State Board's finding that the County Board's decision to not take jurisdiction was supported by substantial evidence, and the Taxpayer did not overcome the burden to show the County Board's decision was not supported by substantial evidence, the State Board upheld the decision of the County Board.
- 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

The Petition of the Taxpayer is denied based on the above Findings of Fact and Conclusions of Law. The Pearl River County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS \_\_\_\_\_ DAY OF SEPTEMBER, 2015.

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Deonne E. Contine, Secretary  
ter/kg

EXAMPLE OF STIPULATED AGREEMENT

In the Matter of	)	
	)	
North Star Wind, LLC	)	
APN: 123-789-52	)	
Delamar, Nevada	)	
PETITIONER	)	
	)	Case No. 15-321
John Simpson	)	
Anderson County Assessor	)	
RESPONDENT	)	
	)	
Appeal of the Decision of the	)	
ANDERSON COUNTY	)	
BOARD OF EQUALIZATION	)	

**NOTICE OF DECISION**

***Appearances***

Michael Kinder and Sherry Warner of Attorneys Are Us, LLP, appeared on behalf of North Star Wind, LLC (Taxpayer).

Thomas Davis, Nevada Department of Taxation, and John Simpson appeared on behalf of the Anderson County Assessor's Office (Assessor).

***Summary***

The matter of the Taxpayer's petition for review of renewable energy property valuations came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, August 6, 2015 after due notice to the Taxpayer and the Department.

At the hearing on August 6, 2015, the parties proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. See *Tr.*, 8-6-15 p. 204, ll.1-6; *Record, Stipulation*. The State Board moved to approve the stipulated agreement proposed by the parties. See *Tr.*, 8-6-15, p. 206, l. 21 through p. 207, l. 8.

## DECISION

The State Board, having considered all evidence, documents and testimony, hereby approves the taxable values proposed by the parties for the subject property, case number 15-321.

The Assessor is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

### 2015-2016 Secured Roll

APN: 088-001-46	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Land	\$5,256,923	\$4,952,000	\$1,839,923	\$1,733,200
Improvements	\$115,000,000	\$20,000,000	\$40,250,000	\$7,000,000
Improvements –Wind Turbine Generators and Substation	0	\$150,000,000	0	\$52,500,000
<b>Total</b>	<b>\$120,256,923</b>	<b>\$174,952,000</b>	<b>\$42,089,923</b>	<b>\$61,233,200</b>

### 2014-15 Unsecured Roll

APN: 088-001-46	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$1,500,995	\$1,500,995	\$525,348	\$525,348
<b>Total</b>	<b>\$1,500,995</b>	<b>\$1,500,995</b>	<b>\$525,348</b>	<b>\$525,348</b>

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

BY THE STATE BOARD OF EQUALIZATION THIS \_\_\_\_\_ DAY OF OCTOBER, 2015.

\_\_\_\_\_  
Deonne E. Contine, Secretary  
ter/kg

# Statutes, Regulations

# STATUTES AND REGULATIONS

The following internet links on the State of Nevada Legislative website (<http://leg.state.nv.us>) are provided to the statutes and regulations governing Administrative Procedures, Appeals, Open Meeting Laws, and Property Taxes.

## **Nevada Revised Statutes (NRS)**

CHAPTER 233B - NEVADA ADMINISTRATIVE PROCEDURE ACT

<http://leg.state.nv.us/NRS/NRS-233B.html>

CHAPTER 241 - MEETINGS OF STATE AND LOCAL AGENCIES

<http://leg.state.nv.us/NRS/NRS-241.html>

CHAPTER 360 – REVENUE AND TAXATION GENERALLY

<https://www.leg.state.nv.us/NRS/NRS-360.html>

CHAPTER 361 - PROPERTY TAX

<http://leg.state.nv.us/NRS/NRS-361.html>

CHAPTER 361A - TAXES ON AGRICULTURAL REAL PROPERTY AND OPEN SPACE

<http://leg.state.nv.us/NRS/NRS-361A.html>

CHAPTER 362 – TAXES ON PATENTED MINES AND PROCEEDS OF MINERALS

<https://www.leg.state.nv.us/NRS/NRS-362.html>

## **Nevada Administrative Code (NAC)**

CHAPTER 360 – REVENUE AND TAXATION GENERALLY

<https://www.leg.state.nv.us/NAC/NAC-360.html>

CHAPTER 361 - PROPERTY TAX

<http://leg.state.nv.us/NAC/NAC-361.html>

CHAPTER 361A - TAXES ON AGRICULTURAL REAL PROPERTY AND OPEN SPACE

<http://leg.state.nv.us/NAC/NAC-361A.html>

CHAPTER 362 – TAXES ON PATENTED MINES AND PROCEEDS OF MINERALS

<https://www.leg.state.nv.us/NAC/NAC-362.html>

# ATTORNEY GENERAL MANUALS

## ADMINISTRATIVE RULEMAKING MANUAL:

[http://ag.nv.gov/uploadedFiles/agnv.gov/Content/Publications/Administrative%20Rulemaking%20Manual%201-15%20\(Edited\).pdf](http://ag.nv.gov/uploadedFiles/agnv.gov/Content/Publications/Administrative%20Rulemaking%20Manual%201-15%20(Edited).pdf)

## BOARDS AND COMMISSIONS MANUAL:

[http://ag.nv.gov/uploadedFiles/agnv.gov/Content/Publications/Boards%20and%20Commissions%20Manual%20\(With%20Edits\).pdf](http://ag.nv.gov/uploadedFiles/agnv.gov/Content/Publications/Boards%20and%20Commissions%20Manual%20(With%20Edits).pdf)

## NEVADA OPEN MEETING LAW MANUAL:

[http://ag.nv.gov/uploadedFiles/agnv.gov/Content/About/Governmental\\_Affairs/OML\\_Portal/2016-01-25\\_OML\\_12TH\\_AGOMANUAL.pdf](http://ag.nv.gov/uploadedFiles/agnv.gov/Content/About/Governmental_Affairs/OML_Portal/2016-01-25_OML_12TH_AGOMANUAL.pdf)