



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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SHELLIE HUGHES
Secretary

In the Matter of) Case No. 22-107
)
APN: 010-061-02)
Honker Ranch Conservancy, a Nevada)
Nonprofit Corp.,)
)
PETITIONER)
)
v.)
)
Troy Villines,)
Lyon County Assessor,)
RESPONDENT)
)
Appeal from Decision of the Lyon County)
Board of Equalization)

NOTICE OF DECISION

Appearances

John Gezelin appeared on behalf of the Petitioner, Honker Ranch Conservancy, a Nevada Nonprofit Corp., (Taxpayer).

Erin Singley appeared on behalf of the Respondent, the Lyon County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for appeal with respect to a claimed property tax exemption for the 2021-2022 secured roll within Lyon County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on June 29, 2022, after due notice to the Taxpayer and the Assessor.

On or about March 2, 2022, the Taxpayer filed a petition to the State Board purporting to appeal the decision of the Lyon County Board of Equalization (County Board) with respect to an exemption for the 2021-2022 secured roll. The appeal had been made to the County Board. This matter was heard by the County Board on February 23, 2022.

The State Board, having considered all evidence, documents and testimony pertaining to the petition, 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 Taxpayer has the burden of proof pursuant to NAC 361.741.
5. The Assessor's office received an application for property tax exemption March 5, 2021 after Ownership changed hands from Honker Ranch Incorporated to Honker Ranch Conservancy.
6. The Taxpayer submitted an application for property tax exemption referencing NRS 361.10 (1) (A), exemptions of certain charitable corporations to the Assessor's Office.
7. Assessor's office indicated sales value does not exceed market 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.

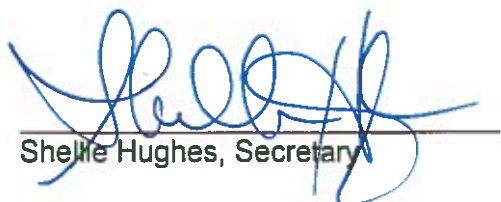
CONCLUSIONS OF LAW

1. Taxpayer and Assessor are subject to the jurisdiction of the State Board.
2. The State Board has the authority to determine the taxable values in the State.
3. Taxpayer failed to meet the burden to show the County Board's decision was in error.
4. Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board decided by a unanimous vote to uphold the County Board's decisions for the 2021-2022 secured roll. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 25th DAY OF August, 2022.



Shelle Hughes, Secretary