



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES
Secretary

In the Matter of:

STATE OF NEVADA, DEPARTMENT
OF WILDLIFE,

Petitioner

vs.

WHITE PINE COUNTY ASSESSOR,

Respondent

Case No. 23-185

NOTICE OF DECISION

Appearances

Taylor Mackay and Craig Burkett appeared on behalf of the Nevada Department of Wildlife (Taxpayer).

Burton Hilton appeared on behalf of the White Pine County Assessor's Office (Assessor).

Summary

The matter of Taxpayer's direct appeal under NRS 361A.273 regarding the denial of the Nevada Department of Wildlife's application for agricultural exemption relative to the Taxpayer's purchase of fifty-two (52) agricultural properties came before the State Board of Equalization (Board) for hearing in Las Vegas, Nevada, Carson City, Nevada, and via Zoom on October 6, 2023. At issue in this case is whether the Nevada Department of Wildlife is able to keep a deferred agricultural exemption, thereby avoiding the need to pay back taxes if no change of use has occurred.

The Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the Board, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

1. The Board is an administrative body created pursuant to NRS 361.375.
2. The Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.
3. Taxpayer and Assessor were given adequate, proper and legal notice of the time and place of the hearing before the Board, and the matter was properly noticed pursuant to the Nevada Open Meeting Law.
4. The Taxpayer has the burden of proof pursuant to NAC 361.745.
5. The Taxpayer purchased fifty-two (52) parcels of agricultural land in White Pine County for the purpose of preserving the properties for wildlife and to preclude development. As part of that purchase, Taxpayer advised the public that the agricultural use previously adopted on the properties would continue.
6. Assessor argued the Nevada Department of Wildlife was required to pay seven (7) years worth of back taxes on the agricultural properties purchased by the Nevada Department of Wildlife because the purchases by the State of Nevada constituted a change in use.
7. The Board did not find evidence that there has been a conversion of any of the properties to a higher use under NAC 361.031 because no facts were presented suggesting the property will be used for any other purpose other than the prior tax-exempt agricultural use.
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 designated.

CONCLUSIONS OF LAW

9. Taxpayer and Assessor are subject to the jurisdiction of the Board.
10. The Board has the authority to determine whether property is subject to an exemption under NRS 361A.273.
11. Taxpayer met its burden by showing that the fifty-two (52) properties purchased by Taxpayer were not subjected to a change in use based on the following: (1) there is clear intent by the Nevada Department of Wildlife to continue the agricultural use that existed on the property prior to purchase; (2) no conservation easement had been placed on the property; (3) the property has not been developed to a higher use in any way nor is there any indication in the record of an intent to do so; and (4) there was no evidence presented that suggests the actual use of the property has changed since the purchase.
12. Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so designated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the Board grants Taxpayer's Petition for an agricultural deferred exemption and reverses the Assessor's decision to collect back taxes.

BY THE STATE BOARD OF EQUALIZATION THIS 15 DAY OF December, 2023.



Shellie Hughes, Secretary