



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: http://tax.state.nv.us

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
Fax: (775) 688-1303

BRIAN SANDOVAL
Governor
ROBERT R BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G NIELSEN
Interim Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

In the Matter of:
Carson City
Churchill County
Elko County
Lander County
Pershing County
White Pine County

)
)
)
)
)
)
)

2011-2012 Ratio Study

NOTICE OF DECISION

Appearances

Terry Rubald, Chief, Division of Assessment Standards, and Bruce Bartolowits, Supervisor of the Locally Assessed Section, appeared on behalf of the Department of Taxation.

Dave Dawley, Carson City Assessor, Norma Green, Churchill County Assessor, Celeste Hamilton, Pershing County Assessor, and Robert Bishop, White Pine County Assessor, appeared for their respective counties. Lura Duvall, Lander County Assessor, and Katrinka Russell, Elko County Assessor, made no appearance as required by NRS 361.333(4)(a) and (b).

Summary

The matter of the approval of the 2011-2012 Ratio Study came before the Nevada Tax Commission (Commission) for hearing in Reno and via video conference to Las Vegas, Nevada, on May 16, 2011 after due notice to each Assessor. The Commission reviewed the ratio study and the report of the Department. With regard to the work practices of each county assessor, the Department concluded each assessor has adequate procedures in place to ensure that all property subject to taxation is being assessed in a correct and timely manner. Using statistical tests designed for mass appraisal, all types of property fell within the range required by NRS 361.333.

DECISION

The Commission, having considered all evidence and testimony pertaining to the matter, hereby approves the 2011-2012 Ratio Study as reported by the Department and finds no further action is required pursuant to the authority granted in NRS 361.333.

BY THE NEVADA TAX COMMISSION THIS 26 DAY OF MAY, 2011.

[Handwritten signature of Christopher G. Nielsen]

Christopher G. Nielsen, Interim, Executive Director

cc: County Assessors
Gina Session, Chief Deputy Attorney General