



STATE OF NEVADA
DEPARTMENT OF TAXATION

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May 24, 2010

In the Matter of:
Douglas County
Humboldt County
Lyon County
Nye County
Washoe County

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2010-2011 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.

Doug Sonnemann, Douglas County Assessor, Jeff Johnson, Humboldt County Assessor, Sandra Musselman, Nye County Assessor, Eric Ow-Wing, on behalf of the Lyon County Assessor, and Josh Wilson, Washoe County Assessor, appeared for their respective counties. John Sherman appeared on behalf of the Washoe County Commission.

Summary

The matter of the approval of the 2010-2011 Ratio Study came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, on May 24, 2010 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 2010-2011 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 24th DAY OF MAY, 2010

[Handwritten signature of Dino DiCianno]

Dino DiCianno, Executive Director

cc: County Assessors
Gina Session, Chief Deputy Attorney General