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In the Matter of:)
Approval of Statewide Improvement Factor)

NOTICE OF DECISION

Appearances

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

Dave Dawley, Carson City Assessor, appeared on behalf of the Carson City Assessor's Office; Eric Ow-Wing appeared on behalf of Mike Glass, Lyon County Assessor; Laurie Mookini, Chief Appraiser for Churchill County, appeared on behalf of Norma Green, Churchill County Assessor.

Summary

The matter of the approval of the 2010-2011 improvement factor came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, on June 25, 2009 after due notice to each Assessor. The Commission reviewed how the Improvement Factor Report proposed by the Department was derived. The proposed factor is a statewide factor, without reference to regions. The factor reflects the change in cost in the Marshall and Swift manuals from October 2007 to October 2008 and was further supported by data from local builders in a builder's survey conducted by the Department.

Pursuant to NRS 361.261, each County Assessor notified the Department about whether they approved or objected to the proposed factor. The assessors from Carson City, Churchill, Elko, Humboldt, Lyon, and Nye Counties objected to the 2010-2011 improvement factor of 1.02.

DECISION

The Commission, having considered all evidence and testimony pertaining to the matter, denied the Department's recommendation for an improvement factor of 1.02 and instead approved an improvement factor of 1.0.

BY THE NEVADA TAX COMMISSION THIS 27th DAY OF JULY, 2009.

Dino DiCianno, Executive Director