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Chair, Nevada Tax Commission

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In the Matter of:)
Clark County)
Esmeralda County)
Eureka County) 2009-2010 Ratio Study
Lincoln County)
Mineral County)
Storey County)

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.

Rocky Steele on behalf of the Clark County Assessor, Ruth Lee, Esmeralda County Assessor, Michael Mears, Eureka County Assessor, Melanie McBride, Lincoln County Assessor, and Kathy Weeks, Storey County Assessor, appeared for their respective counties.

Summary

The matter of the approval of the 2009-2010 Ratio Study came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, on May 11, 2009 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, except improved land, single family residences, and multi-family residences in Mineral County.

DECISION

The Commission, having considered all evidence and testimony pertaining to the matter, hereby approves the 2009-2010 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 26th DAY OF MAY, 2009

Dino DiCianno, Executive Director