

**ASSESSOR'S
EVIDENCE**

WASHOE COUNTY BOARD OF EQUALIZATION

APN: 234-373-05 **Hearing #:** 17-0005E16
Owner of Record: SAYER TRUST **Hearing Date:** 02/15/2017
Property Address: 1165 MERIDIAN RANCH DR **Tax Year:** 2016/2017

Property Type: SINGLE FAMILY RESIDENCE **Building Size:** 1,644 sq ft
Year Built: 2006 **Land Size:** 6,192 sq ft

	2016/2017 NR Taxable Value	2016/2017 Proposed Taxable Value
Land:	52,100	52,100
Improvements:	176,983	176,983
Exemption (minus):	0	(55,286)
Total:	229,083	173,797

Prepared By: Lora Zimmer, Assessment Services Coordinator

Reviewed By: Cori Burke, Chief Deputy Assessor

The subject property is a Single Family Residence located at 1165 Meridian Ranch Road in Reno. The petitioner, David L. Sayer, initially applied for and was granted a Disabled Veteran exemption allowed under Nevada Revised Statute (NRS) 361.091 in 2006. In prior fiscal years, Mr. Sayer has used his exemption by splitting its value between his real property taxes and his government services tax at the Department of Motor Vehicles (DMV). For the 2016/2017 fiscal year, Mr. Sayer returned his exemption renewal in a timely manner, prior to the required deadline, indicating he wanted to use his exemption at the DMV only. Mr. Sayer contacted our office in approximately September of 2016 stating that the designation made on his renewal was an error and that he intended to apply a portion of the exemption's value toward his real property taxes as he had done in prior years.

In accordance with NRS 361.091 and NRS 361.155 to apply the exemption to real property an affidavit of renewal must be signed and returned to the Assessor by June 15 of each year. Since the renewal affidavit did not indicate to apply any portion of the exemption to real property, the Assessor's Office does not have the authority to grant an exemption to real property for the 2016/2017 fiscal year.

In 2007 NRS 361.155 was amended to allow property owners to appeal to the Board of Equalization if a claim for a tax exemption was not filed by the deadline. Since that time the County Board of Equalization has heard appeals on late filed exemption applications and has found it within their jurisdiction to grant the exemption on a case by case basis.

The petitioner is requesting to have \$19,350 assessed value, or \$55,286 taxable value, of his 2016/2017 Disabled Veteran exempted on his property. It is the recommendation of the Assessor's Office to grant this exemption. Approval by the County Board of Equalization will allow the Assessor to apply an exemption of \$55,286 taxable value to APN 234-373-05.

STATUTES

NRS 361.091 Exemption for veteran who has incurred service-connected disability and surviving spouse of such a veteran.

1. A bona fide resident of the State of Nevada who has incurred a permanent service-connected disability and has been honorably discharged from the Armed Forces of the United States, or his or her surviving spouse, is entitled to an exemption.

ASSESSOR'S EXHIBIT I
3 PAGES

2. The amount of exemption is based on the total percentage of permanent service-connected disability. The maximum allowable exemption for total permanent disability is the first \$20,000 assessed valuation. A person with a permanent service-connected disability of:

- (a) Eighty to 99 percent, inclusive, is entitled to an exemption of \$15,000 assessed value.
- (b) Sixty to 79 percent, inclusive, is entitled to an exemption of \$10,000 assessed value.

↪ For the purposes of this section, any property in which an applicant has any interest is deemed to be the property of the applicant.

3. The exemption may be allowed only to a claimant who has filed an affidavit with his or her claim for exemption on real property pursuant to [NRS 361.155](#). The affidavit may be made at any time by a person claiming an exemption from taxation on personal property.

4. The affidavit must be made before the county assessor or a notary public and be filed with the county assessor. It must state that the affiant is a bona fide resident of the State of Nevada, that the affiant meets all the other requirements of subsection 1 and that the exemption is not claimed in any other county within this State. After the filing of the original affidavit, the county assessor shall, except as otherwise provided in this subsection, mail a form for:

- (a) The renewal of the exemption; and
- (b) The designation of any amount to be credited to the Gift Account for the Veterans Home in Southern Nevada or the Gift Account for the Veterans Home in Northern Nevada established pursuant to [NRS 417.145](#),

↪ to the person each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption. If so requested by the person claiming the exemption, the county assessor may provide the form to the person by electronic means in lieu of by mail. The county assessor may authorize the return of the form by electronic means in accordance with the provisions of [chapter 719](#) of NRS.

5. Before allowing any exemption pursuant to the provisions of this section, the county assessor shall require proof of the applicant's status, and for that purpose shall require the applicant to produce an original or certified copy of:

- (a) An honorable discharge or other document of honorable separation from the Armed Forces of the United States which indicates the total percentage of his or her permanent service-connected disability;
- (b) A certificate of satisfactory service which indicates the total percentage of his or her permanent service-connected disability; or
- (c) A certificate from the United States Department of Veterans Affairs or any other military document which shows that he or she has incurred a permanent service-connected disability and which indicates the total percentage of that disability, together with a certificate of honorable discharge or satisfactory service.

6. A surviving spouse claiming an exemption pursuant to this section must file with the county assessor an affidavit declaring that:

- (a) The surviving spouse was married to and living with the veteran who incurred a permanent service-connected disability for the 5 years preceding his or her death;
- (b) The veteran was eligible for the exemption at the time of his or her death or would have been eligible if the veteran had been a resident of the State of Nevada;
- (c) The surviving spouse has not remarried; and
- (d) The surviving spouse is a bona fide resident of the State of Nevada.

↪ The affidavit required by this subsection is in addition to the certification required pursuant to subsections 4 and 5. After the filing of the original affidavit required by this subsection, the county assessor shall, except as otherwise provided in this subsection, mail a form for renewal of the exemption to the person each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption. If so requested by the person claiming the exemption, the county assessor may provide the form to the person by electronic means in lieu of by mail. The county assessor may authorize the return of the form by electronic means in accordance with the provisions of [chapter 719](#) of NRS.

7. If a veteran or the surviving spouse of a veteran submits, as proof of disability, documentation that indicates a percentage of permanent service-connected disability for more than one permanent service-connected disability, the amount of the exemption must be based on the total of those combined percentages, not to exceed 100 percent.

8. If a tax exemption is allowed under this section to a person who qualifies for the exemption:

- (a) As a veteran with a permanent service-connected disability, that person is not entitled to an exemption under [NRS 361.090](#).

(b) Solely as the surviving spouse of a veteran with a permanent service-connected disability, the allowance of a tax exemption under this section does not affect the eligibility of that person for an exemption under [NRS 361.090](#).

9. If any person files a false affidavit or produces false proof to the county assessor or a notary public and, as a result of the false affidavit or false proof, the person is allowed a tax exemption to which the person is not entitled, the person is guilty of a gross misdemeanor.

10. Beginning with the 2005-2006 Fiscal Year, the monetary amounts in subsection 2 must be adjusted for each fiscal year by adding to the amount the product of the amount multiplied by the percentage increase in the consumer price inflation index from July 2003 to the July preceding the fiscal year for which the adjustment is calculated. The Department shall provide to each county assessor the adjusted amount, in writing, on or before September 30 of each year.

11. For the purposes of this section, "consumer price inflation index" means the Consumer Price Index for All Urban Consumers, West Region (All Items), as published by the United States Department of Labor or, if that index ceases to be published by the United States Department of Labor, the published index that most closely resembles that index, as determined by the Department.

(Added to NRS by [1973, 226](#); A [1975, 70](#); [1977, 1032](#); [1981, 1565](#); [1983, 472](#); [1985, 860](#); [1987, 813](#); [1989, 715](#); [1991, 2092](#); [1993, 89](#); [1995, 1087](#); [2001, 1525, 1526](#); [2003, 2754, 2756](#); [2005, 585, 2652](#); [2007, 1879](#); [2011, 3517](#); [2013, 2510](#); [2015, 3924](#))

NRS 361.155 Exemptions: Filing of claims and designations; duration and amount; assessment and penalty for erroneous grant or renewal; review of late or denied claim.

1. Except as otherwise provided in this section:

(a) All claims for personal tax exemptions on real property, the initial claim of an organization for a tax exemption on real property and the designation of any amount to be credited to the Gift Account for the Veterans Home in Southern Nevada or the Gift Account for the Veterans Home in Northern Nevada pursuant to [NRS 361.0905](#) must be filed on or before June 15.

(b) An initial claim for a tax exemption on real property acquired after June 15 and before July 1 must be filed on or before July 5.

2. All exemptions provided for pursuant to this chapter apply on a fiscal year basis, and any exemption granted pursuant to this chapter must not be in an amount which gives the taxpayer a total exemption greater than that to which the taxpayer is entitled during any fiscal year.

3. Except as otherwise provided in this section, each claim for an exemption provided for pursuant to this chapter must be filed with the county assessor of:

(a) The county in which the claimant resides for personal tax exemptions; or

(b) Each county in which property is located for the tax exemption of an organization.

4. After the initial claim for an exemption pursuant to [NRS 361.088](#) or [361.098](#) to [361.150](#), inclusive, an organization is not required to file annual claims if the property remains exempt. If any portion of the property loses its exemption pursuant to [NRS 361.157](#) or for any other reason becomes taxable, the organization must notify the county assessor.

5. If an exemption is granted or renewed in error because of an incorrect claim or failure of an organization to give the notice required by subsection 4, the assessor shall assess the taxable portion of the property retroactively pursuant to [NRS 361.769](#) and a penalty of 10 percent of the tax due for the current year and any prior years may be added.

6. If a claim for a tax exemption on real property and any required affidavit or other documentation in support of the claim is not filed within the time required by subsection 1, or if a claim for a tax exemption is denied by the county assessor, the person claiming the exemption may, on or before January 15 of the fiscal year for which the claim of exemption is made, file the claim and any required documentation in support of the claim with the county board of equalization of the county in which the claim is required to be filed pursuant to subsection 3. The county board of equalization shall review the claim of exemption and may grant or deny the claim for that fiscal year, as it determines to be appropriate. The State Board of Equalization shall establish procedures for:

(a) The review of a claim of exemption by a county board of equalization pursuant to this subsection; and

(b) The appeal to the State Board of Equalization of the denial of a claim of exemption by a county board of equalization pursuant to this subsection.

[Part 1:344:1953; A 1954, 29; 1955, 340] — (NRS A 1957, 321; [1969, 591](#); [1979, 132](#); [1983, 473](#); [1987, 814](#); [1991, 2094](#); [1993, 90](#); [1995, 2297](#); [1997, 200](#); [2003, 2757](#); [2005, 2654](#); [2007, 1882](#); [2013, 2512](#))