

**ASSESSOR'S
EVIDENCE**

WASHOE COUNTY BOARD OF EQUALIZATION

APN: 030-672-03 **Hearing #:** 17-0032E16
Owner of Record: HOSANNA HOME **Hearing Date:** 02/15/2017
Property Address: 1071 DOLCE DR **Tax Year:** 2016/2017

Property Type: SINGLE FAMILY RESIDENCE **Building Size:** 2,815 sq ft
Year Built: 1995 **Land Size:** 6,011 sq ft

	2016/2017 Taxable Value	Assessed Value
Land:	45,200	15,820
Improvements:	194,421	68,047
Exemption (minus):	(7,429)	(2,600)
Total:	232,192	81,267

Prepared By: Lora Zimmer, Assessment Services Coordinator

Reviewed By: Cori Burke, Chief Deputy Assessor

The subject property is a Single Family Residence located at 1071 Dolce Drive in Sparks. As of July 1, 2016 the property was owned by the Glyn E & Caroline J Brown Trust. On October 12, 2016, the property was sold to Hosanna Home a Non-Profit Corporation. Hosanna Home has previously applied for and qualified for the non-profit corporation property tax exemption under NRS 361.140. Our office contacted Hosanna Home on October 25, 2016 to verify the use of this property in order to determine if this property would also qualify for exemption for the 2017/2018 fiscal year. Our office has approved the exemption for the 2017/2018 fiscal year (beginning July 1, 2017).

In accordance with NRS 361.155(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 which the taxpayer is entitled to. In addition, NRS 361.155(1) requires the initial claim of an organization for a tax exemption on real property to be filed on or before June 15. NRS 361.155(1)(b) does allow an initial claim for a tax exemption on real property acquired after June 15 and before July 1 to be filed on or before July 5.

Since NRS 361.155 requires the exemption to be applied on a fiscal year basis and this petitioner did not own the property before July 1 or make a claim for exemption before the deadlines required in NRS 361.155, the Assessor's Office does not have the authority to grant an exemption for the 2016/2017 fiscal year. This property did receive a tax exemption totaling \$7,429 taxable value based on an exemption filed prior to the June 15, 2016 deadline by the owner of record at that time.

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 is denied by the county assessor. The petitioner is requesting tax exemption for the remainder of the fiscal year from the time they purchased the property.

Approval by the County Board of Equalization of the exemption from the date ownership was acquired will allow the Assessor to apply an exemption of \$172,002 taxable value.

STATUTES

NRS 361.140 Exemptions of certain charitable corporations.

1. In addition to the corporations defined by law to be charitable corporations there are hereby included:

(a) Any corporation whose objects and purposes are religious, educational or for public charity and whose funds have been derived in whole or substantial part from grants or other donations from governmental entities or donations from the general public, or both, not including donations from any officer or trustee of the corporation; and

(b) Any corporation prohibited by its articles of incorporation from declaring or paying dividends, and where the money received by it is devoted to the general purpose of charity and no portion of the money is permitted to inure to the benefit of any private person engaged in managing the charity, except reasonable compensation for necessary services actually rendered to the charity, and where indigent persons without regard to race or color may receive medical care and attention without charge or cost.

2. All buildings belonging to a corporation defined in subsection 1, together with the land actually occupied by the corporation for the purposes described and the personal property actually used in connection therewith, are exempt from taxation when used solely for the purpose of the charitable corporation.

[1:66:1933; 1931 NCL § 983] + [2:66:1933; 1931 NCL § 983.01] — (NRS A 1979, 496; 1991, 2094)

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)



Washoe County District Attorney

RICHARD A. GAMMICK
DISTRICT ATTORNEY

June 1, 2007

Joshua Wilson,
Washoe County Assessor
1001 E. 9th Street
Reno, NV 89512-2845

Re: Hosanna Home
APN 011-333-05

Dear Mr. Wilson:

You have requested an opinion from this office on whether Hosanna Home qualifies for an exemption from real and personal property taxation under Nevada law relative to APN 011-333-05. This parcel is commonly known as 817 S. Center St., Reno, Nevada. According to the application submitted by the Taxpayer, the proposed use of the premises is for a women's and children's homeless shelter. The exemption is being requested for tax year 2007/2008.

From the information contained in the Taxpayer's application, it appears that Hosanna Home is a charitable organization. It appears that almost all of the income for this organization is derived from public contributions as shown on the Application and the Financial Declaration submitted. In addition, the records of the Nevada Secretary of State demonstrate that Hosanna Home is an active domestic non-profit corporation, and it is noted that the Articles of Incorporation demonstrate that the purpose of this non-profit corporation is "...exclusively for charitable, religion, educational or scientific purposes within the meaning of section 501(c)(3) of the Internal Revenue Code." The Articles also provide that "No part of the net earnings of the Corporation shall inure to the benefit of any member, director, officer or any private individual."

Also, the taxpayer has received an exemption from federal income taxation under the provisions of the Internal Revenue Code that is effective until December 31, 2010.

From the face sheet, it appears that the application for exemption was timely filed with the Washoe County Assessor's Office on or about May 18, 2007. The filing deadline for such applications is June 15, 2007.

A request for exemption such as this is evaluated in accordance with NRS 361.140(1)(b) and (2) which state as follows:

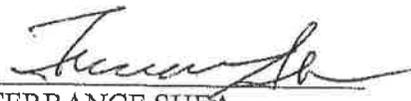
(1) Any corporation prohibited by its articles of incorporation from declaring or paying dividends, and where the money received by it is devoted to the general purpose of charity and no portion of the money is permitted to inure to the benefit of any private person engaged in managing the charity, except reasonable compensation for necessary services actually rendered to the charity, and where indigent persons without regard to race or color may receive medical care and attention without charge or cost.

(2) All buildings belonging to a corporation defined in subsection 1, together with the land actually occupied by the corporation for the purposes described and the personal property actually used in connection therewith, are exempt from taxation when used solely for the purpose of the charitable corporation.

It is the opinion of this office that based on the above stated facts, if true, Hosanna Home does qualify for both real and personal property tax exemptions applied for.

Sincerely,

RICHARD A. GAMMICK
District Attorney

By: 
TERRANCE SHEA
Deputy District Attorney

TS/mf

Cc: Lora Zimmer
Deputy Washoe County Assessor
Washoe County Assessor's Office

APN: 030-672-03

Escrow No. 00222001 - 004 - 12
RPTT 1,471.90
When Recorded Return to:
Hosanna Home A Non Profit Corporation
1071 Dolce Dr
Sparks, NV 89434
Mail Tax Statements to:
Grantee same as above

DOC #4641983

10/12/2016 04:27:31 PM
Electronic Recording Requested By
FIRST CENTENNIAL - RENO
Washoe County Recorder
Lawrence R. Burtness
Fee: \$18.00 RPTT: \$1471.90
Page 1 of 2

SPACE ABOVE FOR RECORDERS USE

Grant, Bargain, Sale Deed

For valuable consideration, the receipt of which is hereby acknowledged,
Caroline Jean Brown surviving trustee of the Trust Agreement of Glyn Eugene Brown and
Caroline Jean Brown, dated January 6, 2006

do(es) hereby Grant, Bargain, Sell and Convey to
Hosanna Home A Non Profit Corporation

all that real property situate in the City of Sparks, County of Washoe, State of Nevada,
described as follows:

Lot 529, in Block C, of PAGNI RANCH UNIT FIVE, according to the map thereof, filed in the
office of the County Recorder of Washoe County, State of Nevada, on March 30, 1994,
under File No. 1781485, Tract Map No. 3021.

Together with all and singular the tenements, hereditaments and appurtenances thereunto
belonging or in anywise appertaining.

SPACE BELOW FOR RECORDER

Witness my/our hand(s) this 14 day of September, 2016

Caroline Jean Brown
Caroline Jean Brown

STATE OF NEVADA
COUNTY OF WASHOE Clark

This instrument was acknowledged before me on September 14, 2016,
by Caroline Jean Brown.*

Geraldine I. Samson
NOTARY PUBLIC


GERALDINE I. SAMSON
NOTARY PUBLIC
STATE OF NEVADA
My Commission Expires: 11-09-17
Certificate No: 05-100447-1

SPACE BELOW FOR RECORDER _____