

# **ASSESSOR'S EVIDENCE**

# WASHOE COUNTY ASSESSOR

## Response for:

### WASHOE COUNTY BOARD OF EQUALIZATION

<b>APN:</b>	026-044-04	<b>Hearing #:</b>	19-0023E18
<b>Property Address:</b>	3952 CLEAR ACRE LN # 274	<b>Tax Year</b>	2018/2019
<b>Owner of Record:</b>	HILT, JONATHAN J		
<b>Property Type:</b>	CONDOMINIUM	<b>Land Size:</b>	N/A
<b>Year Built:</b>	1979	<b>Building Size:</b>	963 sq. ft.

#### 2018/2019 Final Taxable Value

<b>Land:</b>	10,300
<b>Improvements:</b>	24,537
<b>Total Taxable:</b>	34,837

**Prepared By:** Lora Zimmer, Assessment Services Coordinator

**Reviewed By:** Cori Burke, Chief Deputy Assessor

The subject property is a condominium located at 3952 Clear Acre Lane Unit 274 in Reno. The petitioner Jonathan Hilt is requesting an exemption be applied to the property's 2018/2019 fiscal year property taxes under Nevada Revised Statute (NRS) 361.091 as Mr. Hilt is a Disabled Veteran.

Jonathan Hilt originally signed up and was approved for the 60-79% Disabled Veteran exemption pursuant to NRS 361.091 on April 11, 2014. He applied this exemption toward his property taxes for the 2014/2015, 2015/2016 and 2016/2017 fiscal years. In September of 2016 the Washoe County Treasurer's office, who our office shares property ownership and mailing address information with, was notified by the United States Postal Service (USPS) that Mr. Hilt had filed a forwarding address with them to have his mail forwarded to a new address in Portland, Oregon.

NRS 361.091 allows for a partial tax exemption for veterans who are a bona fide Nevada resident and have a service-connected disability rated by the Veteran's Administration of 60% or more. NRS 361.015 defines a "Bona fide resident".

**NRS 361.015 "Bona fide resident" defined.** "Bona fide resident" means a person who:

1. Has established a residence in the State of Nevada; and
2. Has:
  - (a) Actually resided in this state for at least 6 months; or
  - (b) A valid driver's license or identification card issued by the Department of Motor Vehicles of this state, other than such an identification card which indicates that the person is a seasonal resident.

[Part 3:344:1953] — (NRS A 2003, 2749; 2011, 3514)

Upon our office receiving notification from USPS, the Assessor's office deactivated Mr. Hilt's exemption eligibility in our records as it appeared he was no longer a bona fide Nevada resident. The exemption was not used during the 2017/2018 or 2018/2019 fiscal year. Mr. Hilt came into the Assessor's office in January of 2019 requesting the exemption be reactivated. The Assessor's Office has asked Mr. Hilt for proof that he is a bona fide Nevada resident. Mr.

**ASSESSOR'S EXHIBIT I  
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Hilt has stated that he does not have a Nevada Driver's License or Nevada Identification Card. We have asked him for proof that he has resided in Nevada for at least 6 months such as copies of a utility bill showing it was being mailed to him at an address in Washoe County. Mr. Hilt did bring to our office copies of bills from NV Energy however the portion that shows where those bills were being mailed had been cut off. As of January 25, 2019 the Assessor has not received any other proof that Mr. Hilt is a current bona fide Nevada resident and the property tax bills for this property are currently being mailed to 8624 SE 13<sup>th</sup> Avenue Portland Oregon 97202. To our knowledge, there has been no new forwarding address filed with USPS to forward Mr. Hilt's mail from the Oregon address back to Reno.

## **STATUTES REFERENCED:**

**NRS 361.015 “Bona fide resident” defined.** “Bona fide resident” means a person who:

1. Has established a residence in the State of Nevada; and
2. Has:
  - (a) Actually resided in this state for at least 6 months; or
  - (b) A valid driver’s license or identification card issued by the Department of Motor Vehicles of this state, other than such an identification card which indicates that the person is a seasonal resident.

[Part 3:344:1953] — (NRS A 2003, 2749; 2011, 3514)

**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.

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)



**UNITED STATES  
POSTAL SERVICE**

**FORM 3547 fee due \$0.57**

*Restricted Data*

02G-044-04  
*First-Class Mail  
Postage and Fees Paid  
USPS  
Permit No. G10*

WASHOE COUNTY TREASURER  
TAMMI DAVIS  
1001 E. 8th STREET  
POST OFFICE BOX 30039  
RENO, NEVADA 89520

ADDRESS SERVICE REQUESTED

ADDRESS SERVICE  
REQUESTED

Presort  
First-Class Mail  
Combisort Price



U.S. POSTAGE >> PITNEY BOWES  
ZIP 89512 \$ 000.45<sup>2</sup>  
02 11V  
0001381859 SEP 15 2016

JONATHAN J HILT  
3952 CLEAR ACRE LN #274  
RENO NV 89512

Parcel Identifier No. 02504404

980FLNP 89512



**OLD:**

JONATHAN HILT  
3952 CLEAR ACRE LN APT 274  
RENO NV 89512-4221

**NEW:**

8624 SE 13TH AVE  
PORTLAND OR 97202-7166

**TO THE POSTMASTER OF**

PO BOX 30039  
RENO NV 89520-9998

09/17/16 16:28 2000760000940 cl:1 proc:20160915 eff:20160906  
PLANET: Id:00 Code:30090388500155011089512422174

