



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES
Secretary

In the Matter of:

V.I.T.A.L.,

Petitioner

vs.

WHITE PINE COUNTY ASSESSOR,

Respondent

Case No. 23-133

NOTICE OF DECISION

Appearances

No one appeared on behalf of V.I.T.A.L. (Taxpayer).

Burton Hilton appeared on behalf of the White Pine County Assessor's Office (Assessor).

Summary

The matter of Taxpayer's petition for review of the denial of a property tax exemption for property located in White Pine County, Nevada, came before the State Board of Equalization (Board) for hearing in Las Vegas, Nevada, Carson City, Nevada, and via Zoom, on October 6, 2023, after due notice to Taxpayer and Assessor.

The Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the Board, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

1. The Board is an administrative body created pursuant to NRS 361.375.
2. Taxpayer and Assessor were given adequate, proper and legal notice of the time and place of the hearing before the Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.

3. Taxpayer has the burden of proof pursuant to NAC 361.741.

4. Taxpayer argues that the property should be tax exempt under NRS 361.140 because V.I.T.A.L. is a tax-exempt entity under Section 501(c)(19) of the Internal Revenue Code.

5. The Assessor noted that: (1) Taxpayer had not filed any paperwork with the county to obtain the exemption; (2) no power, sewer or water had been turned on at the location since V.I.T.A.L. acquired the property; (3) the only document showing that V.I.T.A.L. was tax-exempt was from 2018 and the exemption had purportedly expired; and (4) the organization is currently in default with its registration with the State of Nevada.

6. The Board did not see any evidence indicating that a request for tax exempt status had been filed with the county and whether the Taxpayer's organization is current on its tax-exempt status.

7. Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so designated.

CONCLUSIONS OF LAW

8. Taxpayer and Assessor are subject to the jurisdiction of the Board.

9. The Board has the authority to determine whether an exemption is proper or not under NRS 361.155.

10. Taxpayer failed to meet his burden to overturn the decision of the White Pine County Board of Equalization.

11. Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so designated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the Board decided to uphold the County Board's decision. Taxpayer's petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 15 DAY OF December, 2023.



Shellie Hughes, Secretary