



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES  
*Secretary*

In the Matter of:

**Society for Preservation of Western  
Heritage,**

**PETITIONER**

**vs.**

**Elko County Assessor,**

**RESPONDENT**

**Case No. 23-141**

**NOTICE OF DECISION**

***Appearances***

Paul Bottari appeared on behalf of the Society for Preservation of Western Heritage (Taxpayer).

Janet Iribarne appeared on behalf of the Elko County Assessor's Office (Assessor).

***Summary***

The matter of Taxpayer's petition for review of the property tax exemption for two parcels on the 2023-2024 secured tax roll and 2022-2023 unsecured tax roll within Elko County, Nevada, came before the State Board of Equalization (Board) for hearing on September 28, 2023, in Carson City, Nevada and via zoom.

The Taxpayer offered new evidence consisting of a brief presentation which was allowed by the Board.

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 Nevada Open Meeting Law.

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

4. The subject properties, having APN's 009-005-006 and 009-005-007, are located in Elko County, Nevada along Highway 93 in the town of Jackpot, Nevada.

5. The properties in question were donated to the Taxpayer and had been previously exempt from property taxes.

6. There was no dispute that the Taxpayer was a qualified tax-exempt organization.

7. The Assessor argued that NRS 361.140 was the appropriate statute to use in determining whether the properties were tax exempt, while the Taxpayer argued that NRS 361.135 was the correct statute to utilize when examining the tax-exempt status of the properties.

8. Taxpayer presented evidence indicating that the organization was merely holding the property as an investment to assist the Taxpayer's organization and for no other purpose.

9. The Board determined that NRS 361.135 was the appropriate statute to utilize for this case.

10. 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**

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

12. The Board has the authority to determine whether the properties are subject to tax exempt status.

13. The Board determined that the subject property is exempt from property taxes under NRS 361.135 for the reasons set forth herein.

14. 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 by unanimous vote to grant the Taxpayer's petition.

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

  
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Shellie Hughes, Secretary