



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JIM GIBBONS
Governor

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DINO DICIANNO
Secretary

November 10, 2009

Mr. David Dawley, Carson City Assessor
Certified Mail: 7008 1830 0003 6467 0926

STATE BOARD OF EQUALIZATION
NOTICE OF HEARING

Date and Time: December 3, 2009 – 8:00 a.m.

Location: Grant Sawyer State Office Building
Legislative Counsel Bureau Room 4412
555 East Washington Avenue
Las Vegas, Nevada 89101

Legal Authority and Jurisdiction of the State Board of Equalization: NRS 361.395.

The State Board of Equalization requests your presence at a hearing to review the work practices of each county assessor: Pursuant to NRS 361.395 requiring the review of tax rolls and the equalization thereof, and the finding of the Nevada Supreme Court in *State Bd. of Equalization v. Bakst, et al.*, 122 Nev. 1403, 148 P.3d 717 (2006), that "county assessors in other counties appear to have used methodologies that were not uniform with those used by Washoe County for Incline Village and Crystal Bay," the State Board intends to examine the principles and procedures of appraisal applied by each county assessor.

The questions the State Board proposes to ask include but are not limited to the following:

- 1.) Whether value is established on the basis of the quality of the view; how information about view is obtained; whether a "view form" is in use;
- 2.) Whether the standards of appraisal manuals necessary to perform the appraisal functions are available and in use by each assessor;
- 3.) What standards of appraisal are in use by assessors; the source of the standards; what has been used in the past; why have appraisal standards changed?
- 4.) What is the understanding of the assessor as to the regulations?
- 5.) Does the assessor believe there are inconsistencies in the regulations?
- 6.) Whether paired sales analysis is used by the assessor and its application; and
- 7.) How obsolescence is applied, and whether economic obsolescence is applied to large areas.

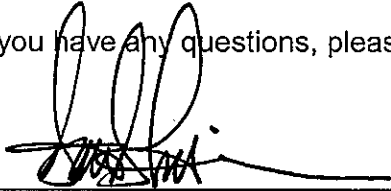
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Please be prepared to attend with documentation showing the standards of appraisal you apply. The documentation should include examples of data collected on view; examples of use of paired sales analysis; examples of the application of obsolescence; in-house standards, if any, used to establish value; and anything else you believe would be pertinent to the discussion. Please submit this documentation no later than November 23 to:

Donna Proper
Coordinator, State Board of Equalization
Department of Taxation
1550 E College Parkway, Ste 115
Carson City, NV 89706

We would prefer an electronic version if at all possible to dproper@tax.state.nv.us. Thank you for your cooperation in this endeavor.

If you have any questions, please call 775-684-2095



Terry E. Rubald, Chief
Division of Assessment Standards

TER:dp

cc: Nevada Tax Commission