

IMPORTANT NOTICE

Help Us Help You . . .

Please do not submit any documents or evidence containing personal information such as Social Security Numbers which could lead to identity theft. All records of the Board of Equalization are considered public records and are available for inspection by others. Therefore, you should take appropriate action to redact (black out) any personal information you do not want made public prior to submitting it.

We do our best at all times to protect personal information in our office, but you can be your own best defense. Thank you!

*Amy Harvey
Washoe County Clerk*

How to Petition for a Review of Your Property Taxes: County Board of Equalization

Talk with the Assessor

There are several reasons why you may want to petition for a review of your property taxes. Whatever the reason, the first step is to contact your county assessor, or in the case of mining property, the Department of Taxation. Be prepared before you call or go to the Assessor's office: Have your "APN" – the Assessor's Parcel Number, or the parcel identifier number if the property is personal property, readily available. The "APN" or the parcel identifier number can be found on your Notice of Assessment or tax bill.

There are three government organizations which hear property tax appeals, depending on the issue and type of property.

The County Board of Equalization hears appeals about the value of property established by the county assessor; value of mining property established by the Department of Taxation; whether property should be exempt from taxation; and whether certain property is appropriately designated as agricultural or open-space land.

The State Board of Equalization hears appeals from the decisions of the county boards of equalization. It also hears direct appeals on the value of utility property assessed by the Department of Taxation and appeals of locally assessed property under certain conditions, such as when new property is placed on the tax roll after the close of the County Board of Equalization session.

The Nevada Tax Commission hears appeals about property taxes (not assessed value), including appeals about tax abatements and waivers of penalties and interest. The Commission does not hear appeals about the value of property.

Be prepared to discuss your questions and points with the assessor. Ask the assessor or his staff to discuss how the value was estimated. You may request a copy of the property record card to see if the property is correctly listed. You may also request a copy of the current market evidence which supports the valuation adjustments made to your property and a comprehensive written analysis describing the adjustments. *NAC 361.118(1)(f)(2) and (3)*. Provide the assessor with a copy of any information which supports your request for a change in value.

Steps in a County Board of Equalization Appeal

If you still believe a review by the County Board of Equalization is necessary after you have discussed the matter with the assessor, reviewed the assessor's information and after any factual errors have been corrected, you may initiate the appeal process as follows:

1. Obtain a copy of the County Board appeal petition form from your county assessor. *NRS 361.357(2)*.

2. Fill out the correct petition form. The County Board of Equalization, the State Board of Equalization, and the Nevada Tax Commission each has a petition form. Make sure you have obtained the correct form for the type of appeal you are making.

3. Turn in the completed County Board petition form to the county assessor by the due date. After the petition is received, the County Board Clerk will notify you of the time and place scheduled for your hearing.

Due Date for Filing County Board Appeals January 15

Or the first business day following January 15 if it falls on a Saturday, Sunday or holiday

4. Provide any evidence to the County Board ahead of your scheduled hearing date so the members can read and study your information. You may also present evidence to the County Board during the scheduled hearing.

5. Show up to the scheduled hearing! The County Board may have questions about your appeal or your evidence.

The taxpayer has the burden to show why the property valuation should be changed; exempted from taxation; or the agricultural or open-space use designation changed.

Figure 1

The County Board of Equalization hears most appeals on issues of valuation. Depending on the type of property or the issue, however, both the State Board of Equalization and the Nevada Tax Commission also hear appeals. Make sure you understand which forum is the correct forum to hear your appeal. *See Figure 1.*

Filling out the County Board Appeal Petition Form

Step 1. Provide your name and contact information. If you have an agent or an attorney, also provide that person's name and contact information. *See Box.*

Step 2. List information about your property.

- A. Check the box for the tax year and the type of tax roll on which your property is listed. Choose only one box from: (1) the current year "secured roll;" (2) the prior year "reopened or supplemental" roll; or (3) the prior year "unsecured roll." The Notice of Assessment or your tax bill will indicate the tax year and type of tax roll on which your property is listed. Check only one box.
- B. List the APN or parcel identifier number assigned by the assessor to your property. This information can be found on the Notice of Assessment or your tax bill.
- C. List the County in which your property is located.
- D. If the appeal involves more than one parcel, check the box. If the multiple parcels should be treated as a single unit, describe how many parcels are part of the unit and then list all the APNs or parcel identifier numbers on a separate sheet of paper. If the multiple parcels do not act as a single unit, then fill out a separate appeal form for each one.
- E. List the physical address of the property.
- F. If the information is available, list the purchase price of the property and the date when it was purchased.

Step 3. Provide details about the appeal.

- 1. Provide your opinion of value for the land, improvements, and personal property. Add up the three components for the total property value. If you are only appealing a part of the value but not all, write your opinion of value on the appropriate line. For any property you are not appealing, write "N/A" on the appropriate line. For instance, if you are appealing the value of the land but not the value of the buildings, write your estimate of value on the line for "land" and put "N/A" on the line for buildings.
- 2. Describe the reasons for your appeal or request for review on the lines provided. If you need more room, attach a separate sheet of paper, and write on the lines provided "see attached sheet."
- 3. If you are providing additional information like photographs or an appraisal, check the appropriate box.

Step 4. Go to page 2. Check the most appropriate box which describes the type of appeal or review you are requesting. If you want to look up the statutory citation that is listed on the appeal form, go to: <http://leg.state.nv.us> and then select "Law Library" then "Nevada Revised Statutes" or "Administrative Code." Search the Table of Contents for the statute or regulation you need.

Step 5. Sign and date the petition. If you are being represented by an agent or attorney, that person must also sign and date the petition. Check the box if you have attached the agent authorization form.

Agent Authorization

If you appoint someone to represent you, you must provide written authorization to the County Board of Equalization indicating the representative is authorized to file the appeal on your behalf and to represent you during the hearing. The written authorization must be received no later than 48 hours after the last day allowed for filing the appeal. *NRS 361.362.*

PETITION FOR REVIEW OF TAXABLE VALUATION TO THE COUNTY BOARD OF EQUALIZATION

Submit this Petition Form no later than 5 p.m., January 15th

Please Print or Type

STEP 1. List the complete name of the Petitioner and contact information, as applicable.

Owner of record per the assessment roll:
Agent/Attorney as Authorized by above:
Contact Person's Name:
Owner/Agent/Attorney mailing address:
Owner's contact information: Home Phone: Work Phone:
Fax: Email: Alt Phone:
Agent/Attorney contact info.: Phone: Fax: Email:

STEP 2. List the following information about the property being appealed.

Appeal Year: 2013/2014 Secured Roll 2012/2013 Reopened / Supplemental Roll 2012/2013 Unsecured Roll

APN or Parcel Identifier: County

The Assessor's Parcel Number (APN) is assigned to real property. A parcel identifier (alpha/numeric) is generally assigned to personal property. The APN or parcel identifier may be found on either the Assessment Notice or the Tax Bill.

Does this appeal involve multiple parcels? If yes, how many? Attach list for multiple parcels. Appeals must be single parcels unless multiple contiguous parcels act as a single unit.

Physical address of property:

Purchase price: Purchase date: If information is available

STEP 3. Please provide more details about your appeal in the following 3 questions:

1. Please indicate the owner's opinion of value for the following items. Write "N/A" (Not Applicable) for those items not appealed: See NRS 361.025 for the definition of Full Cash Value.

Land Value: \$ Personal Property Value: \$
Building Value: \$ Total Property Value: \$

2. Please describe more fully your reasons for your appeal, request for review or complaint. Attach a separate page if more room is needed.

[Blank lines for describing reasons for appeal]

3. Please note which attachments, if any, you are enclosing with your Petition for Review.

Income Information Lease Information Appraisal Comparable Sales Photos Other

Continued on page two

STEP 4. Check the statutory authority for the appeal (Check the most appropriate box(s)):

- The full cash value of my property is less than the computed taxable value of the property (NRS 361.357).
- My property is assessed at a higher value than another property that has an identical use and a comparable location to my property (NRS 361.356).
- My property is overvalued because other property within the county is undervalued or not assessed; and have attached the proof showing the owner, the location, the description and the taxable value of the undervalued property (NRS 361.355).
- I request a review of the Assessor's decision to deny my claim for exemption from property taxes (NRS 361.155).
- The Assessor has determined my agricultural property has been converted to a higher use and that deferred taxes are now due (NRS 361A.280).
- My property has been assessed as property escaping taxation for this year and/or prior years (NRS 361.769).

STEP 5. Please sign and date the petition; Owner's signature required if no authorization per NRS 361.362 attached:

X _____ Date _____
Signature of Owner Authorization

X _____ Date _____
Signature of Authorized Agent/Attorney per NRS 361.362 attached: Yes No

I hereby withdraw my appeal to the Board of Equalization.

Signature of Owner of Authorized Agent/Attorney Date

DO NOT COMPLETE THIS SECTION FOR COUNTY USE ONLY

Parcel/Roll No.	
Legal Description:	
Property Type/Class:	
Zoning:	
Present Use:	
Year of Last Appraisal:	
Exempt Reason (List Applicable NRS)	

ASSESSOR'S TAXABLE VALUE:	PRESENT ASSESSED VALUE:	PREVIOUS ASSESSED VALUE:
Land:	Land:	Land:
Improvements:	Improvements:	Improvements:
Personal Property:	Personal Property:	Personal Property:
TOTAL:	TOTAL:	TOTAL:
Exemption Amount:	Exemption Amount:	Exemption Amount:

Has this property been appealed to a board of equalization in the past five years? NO YES Year _____

ACTION TAKEN BY THE COUNTY BOARD OF EQUALIZATION

SCHEDULED APPEARANCE:

_____ Date _____ Time _____ Location _____ CBOE Case Number _____

- No change made from the present assessment. Change or changes as outlined below.

	As Assessed:	Changed To:	Increase or (Decrease)
Land:			
Improvements:			
Personal Property:			
TOTAL:			
Exemption Amount:			

REASON FOR ACTION TAKEN: _____

