



# 2020/2021 PROPERTY TAX CAP CLAIM FORM

Filing Deadline: June 30, 2021

OWNER: \_\_\_\_\_

APN: \_\_\_\_\_

PROPERTY ADDRESS: \_\_\_\_\_

2020/2021 Washoe County  
Low Tax Cap 3%  
High Tax Cap 5%

**PRIMARY RESIDENCE:**

Check this box if, as of July 1, 2020, this property is the primary residence of one or more of the owners of this property.

If you own an additional parcel(s) of vacant land that connects with and is used in conjunction with this property please list the parcel number(s): \_\_\_\_\_

**VACATION HOME (NOT RENTED):**

Check this box if, as of July 1, 2020, this property is a vacation home that is not rented or leased out at any time during the year **and** is the **only** residential property you own in Nevada.

**FAMILY MEMBER:**

Check this box if, as of July 1, 2020, this property is the primary residence of a family member, not on the deed, that does **not** pay rent or the mortgage. (You do not need to check this box if you checked the Primary Residence box)

**RENTAL:**

Check this box if, as of July 1, 2020, this property is a rental, was rented or leased out any time between **April 1, 2019** and **March 31, 2020** and complete the rental information below.

(If the property was not rented out during these dates, see next check box)

**YOU MUST PROVIDE RENTAL INFORMATION BELOW TO DETERMINE QUALIFICATION OR HIGH TAX CAP WILL BE APPLIED**

Number of Bedrooms: \_\_\_\_\_

**Monthly** Rent Amount: \_\_\_\_\_

(Please provide the highest amount of monthly rent charged between April 1, 2019 and March 31, 2020)

Is Heat/Electric included in monthly rent:           **YES**                   **NO**

Please check here if this is a rental property but it was not leased or rented between April 1, 2019 and March 31, 2020.

I affirm and certify under penalties pursuant to law that I am the owner of this property, or authorized Power of Attorney or Administrator, that the above information is true and accurate and I will notify the Assessor's office if this property is no longer used as described above.

**SIGNATURE** \_\_\_\_\_ Date \_\_\_\_\_ Daytime Phone # \_\_\_\_\_

See Reverse Side for Answers to Frequently Asked Questions

**If none of the options above apply to the use or occupancy of this property as of July 1, 2020, the property does not qualify for the Low Tax Cap & you do not need to file this claim form.**

For Assessor Office Use Only:  POQ     VOQ     RTQ     RTD     QHC     Other \_\_\_\_\_

## **Frequently Asked Questions**

PLEASE FILE BY

**June 30, 2021**

FILE ONLINE AT [www.washoecounty.us/assessor/epat](http://www.washoecounty.us/assessor/epat)

### **What is the Partial Tax Abatement or the Tax Cap?**

Nevada Revised Statutes 361.471 through 361.4735 provide for a Partial Tax Abatement of property taxes and is commonly referred to as the "Tax Cap". The Tax Cap limits the amount your property taxes can increase from the last fiscal tax year to the current fiscal tax year. Any amount over the tax cap limit is abated. The Tax Cap does not apply to new construction, new value placed on the assessment roll or changes in actual or authorized use. The Tax Cap does not mean your taxes **will** increase. It means that if your taxes increase, they will not increase by more than a certain percentage.

### **By what percentage can my property taxes increase?**

For property that is your primary residence in Nevada OR property that is rented at or below the low income housing (HUD) rent limit, you may file this claim form to receive the "Low Tax Cap", which cannot exceed 3%. All other types/uses of qualifying property receive the "High Tax Cap", which cannot exceed 8%.

### **Why am I receiving this form?**

You are receiving this form to give you the opportunity to claim the Low Tax Cap. Various reasons may prompt this form to be sent to you. This form overrides any forms that may have been filed in past years for this parcel. Anytime you receive this form and you believe you qualify for the Low Tax Cap, the form needs to be filed with the Assessor's Office to establish or reestablish your qualification. To file the claim for the Low Tax Cap, you may file online at [www.washoecounty.us/assessor/epat](http://www.washoecounty.us/assessor/epat) or you may complete the reverse side of this form and mail it to our office at 1001 E 9th St Bldg D, Reno, NV 89512.

### **What properties qualify as a primary residence?**

A property can qualify as your primary residence if it meets all of the criteria below:

- A recorded owner resides at the property, whether or not the owner lives there full-time **AND**
- The owner does not claim another property in Nevada as their primary residence **AND**
- The owner does not rent or lease the property out on a nightly, weekly, monthly or other short or long term basis (roommates that occupy the home simultaneously with the owner are an exception.)

For the official language please refer to Nevada Revised Statute (NRS) 361.4723(6)(b) at <http://leg.state.nv.us/NRS/NRS-361.html>

### **What if I have a family member who lives at the property and pays the mortgage?**

If a family member that is not an owner on the deed to the property lives at the property and pays the mortgage it is considered a rental and the amount they pay should be reported on this claim form as rent.

### **How do I know if my rental property will qualify for the low or high tax cap?**

A rental property may qualify for the Low Tax Cap if the maximum amount of monthly rent collected between April 1, 2019 and March 31, 2020 is at or below the fair market rent amount as determined for Washoe County pursuant to NRS 361.4724. In order for our office to determine if your rental property qualifies for the Low Tax Cap our office needs to know how many bedrooms are in this residence, the maximum amount of monthly rent charged to your tenant(s) between April 1, 2019 and March 31, 2020 and whether the rent amount paid by your tenant(s) included the heat and electric.

The State of Nevada Department of Taxation publishes the maximum rental limits each year and can be found on their website at <https://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/FairMarketRents/>. If the amount of rent your tenant pays exceeds the fair market rent published, the property does not qualify for the Low Tax Cap and you do not need to file this claim form.

### **What if this parcel is not my primary residence or a rental?**

If, as of July 1, 2020, this property will not be occupied, is under construction, was abandoned, is no longer usable as a dwelling or if the property will be used for any other reason other than as your primary residence or a residential rental, the property will not qualify for the Low Tax Cap and you do not need to file this claim form.

### **What should I file if this property is up for sale and escrow is expected to close prior to July 1, 2020?**

If the property has, or is being, sold and you will no longer be the owner on July 1, 2020, you may disregard this form. Our office will update our ownership records after the new deed is recorded and will mail a Property Tax Cap Claim Form to the new owner.

### **What if I missed the deadline listed on this form?**

If it is prior to June 30, 2021 you may still submit the form to our office. Our office will process this form and notify the Washoe County Treasurer's Office of any change in qualification. The Treasurer's Office will notify you if there is any adjustment to your tax bill.

### **Can I appeal the Tax Cap decision made for my property?**

Pursuant to NRS 361.4734, a taxpayer who is aggrieved by a determination of the Tax Cap decision made for their property, may file a written petition to the County Assessor. The deadline to appeal the tax cap for the 2020/2021 fiscal year is **June 30, 2021**. You may obtain an appeal form from our website at [www.washoecounty.us/assessor/forms/](http://www.washoecounty.us/assessor/forms/), by calling our office at (775) 328-2277 or email us at [exemptions@washoecounty.us](mailto:exemptions@washoecounty.us).

### **Who determines the high tax cap each year? How are the low income housing rent levels determined?**

We receive our information from the Nevada Tax Commission through the Nevada Department of Taxation. For more information please visit <https://tax.nv.gov/> or [www.washoecounty.us/assessor/taxcap/index.php](http://www.washoecounty.us/assessor/taxcap/index.php).

**For any other questions, please call the Assessor's Office at (775) 328-2277 or email us at [exemptions@washoecounty.us](mailto:exemptions@washoecounty.us).**