Instructions
Clark County Board of Equalization
Agent Authorization

GENERAL INSTRUCTIONS:

The Clark County Assessor's Office prepared these instructions to assist taxpayers in appealing taxable values.

➥Carefully read and follow all instructions to ensure your appeal is properly processed and heard.

An Agent Authorization should be submitted if the Petitioner did not sign Petition for Review of Taxable Valuation (the "Appeal"), or if an agent is given authorization to represent the Property Owner/Petitioner after the appeal forms were already submitted.

Submit the completed Agent Authorization form to the Clark County Assessor's Office by email, hand-delivery, or by postal service.

***Email address*: agentauth@clarkcountynv.gov**

***Mailing and physical address*:**
Clark County Assessor's Office
500 S Grand Central Parkway
2nd Floor
Las Vegas, NV 89155

DUE DATES FOR FILING AGENT AUTHORIZATION FORM:

If the original appeal was filed by a tax representative on behalf of the owner of the property, the due date for the Agent Authorization Form is 48 hours after the last day allowed for filing the appeal as per NRS 361.362. If the due date for the appeal falls on a Saturday, Sunday or legal holiday, the appeal may be filed by 5 p.m. on the next business day, and the 48 hours is counted from that day.

All appeals must be filed **on or before January 15** of the fiscal year in which the assessment is made to the County Board of Equalization. Appeal forms must be received or postmarked on or before January 15. If January 15 falls on a Saturday, Sunday, or legal holiday, the appeal may be filed on the next business day. (NRS 361.340)

SPECIFIC INSTRUCTIONS:
Agent Authorization

Part A.
Name of Property Owner: Enter the entire name of the Property Owner exactly as it appears on the Tax Roll. Your assessment notice or tax bill will show the Property Owner name as it appears on the Tax Roll.
Name of Person Granting Authority to Agent: Enter the name and contact information of the Petitioner. This is a person or entity other than the Property Owner on the Tax Roll. Pursuant to NRS 361.334, the definition of "owner" includes the following persons:

- A person who owns taxable property
- A person who controls taxable property
- A person who possesses taxable property in its entirety
- A lessee or user of property which is a leasehold interest, possessory interest, beneficial interest, or beneficial use.

The person granting authority (Petitioner) to an agent, therefore, may be any person who owns, controls, leases, or possesses property or a possessory or leasehold interest.

Additional evidence of ownership, control, or possession may be required.

In addition, pursuant to AB 452 (2015), subsection 2, the Petitioner may also in effect be a person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment.

Agent information is not entered here, but should be completed in Part F.

Example 1. A deed transferring property to ABC Company indicates ABC Company is the new owner. ABC Company subsequently leases the subject property to XYZ, LLC. The lease provides that XYZ, LLC is responsible for property taxes. XYZ, LLC is therefore a lessee with a leasehold interest and meets the definition of "owner" for purposes of granting authority to an agent.

Example 2. ABC Company has hired EFG Management Company to manage the subject property. The management agreement signed by ABC Company provides that EFG Management Company may appeal property taxes on behalf of ABC Company. EFG Management Company therefore controls the taxable property and meets the definition of "owner" for purposes of granting authority to an agent.

Part B. If the agent is representing **the Property Owner of Record who is a natural person** *(A natural person is a real human being (e.g. John Smith) versus a legal entity which may be a trust, corporation, LLC, etc.)***, skip Part B and go to Part C.**

If the agent is representing other petitioners, check the box which best describes the type of organization or entity which owns the subject property. *This section is designed to understand what kind of business entity the Property Owner is, so a natural person would skip Part B. If the actual entity owning the property is "John Jones, LLC" or "John Jones Revocable Living Trust," then Part B should be completed.*

In addition to checking the appropriate description of the type of organization, the Petition asks for the State in which the organization was formed. *For example, even though the subject property is in Nevada, ABC Company might have been organized under the laws of the State of Delaware, so Delaware would be filled in the blank space.*

The Petition also asks whether the entity is a non-profit organization. Check "Yes" or "No" if the entity is a non-profit organization. Generally, a non-profit organization is a business entity that is granted tax-exempt status by the Internal Revenue Service.

Part C. If the agent is representing the Property Owner of Record who is a natural person as described above, check "Self" and go to Part D.

If the agent is representing an Owner/Petitioner other than a natural person, check the box which best describes the relationship to the Property Owner of the person granting authority to the agent. *Based on Example 1 above, the box to be checked would be "Employee, Officer, or Owner of Lessee of leasehold interest, possessory interest, or beneficial interest in real property" because XYZ, LLC is the Lessee of a leasehold interest in the subject property.*

In Example 2 above, Joe Smith is an employee of EFG Management Company authorized to appeal property taxes. The box to be checked would be "Employee or Officer of Management Company" because Joe is acting within the scope of his employment.

Part D. Part D asks for information which identifies the property subject to the agent authorization, including the Assessor's Parcel Number (APN) if the property is real property; or the account number if the property is personal property.

The APN or account number may be found on either the Notice of Value card or the Tax Bill.

Part E. The section requires the person granting authority to designate the fiscal year covered by the authorization and identify the roll type of assessment being appealed. The authorization is only good for the fiscal year in which the appeal is filed, although the appeal itself can include prior fiscal years.

Part F. The section requires the Authorized Agent to provide their contact information and signature to confirm that the Agent has agreed to represent the Property Owner / Petitioner.

CERTIFICATION. The Property Owner / Petitioner must sign the verification section recognizing that the information provided is true, correct, and complete to the best of his or her knowledge and belief. The Property Owner / Petitioner also verifies or declares that he or she is the person who owns, controls, or possesses the property pursuant to NRS 361.334 or is a person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment and has the authority to appoint an agent .

The Assessor's website has additional information regarding appealing property value and provides a short video on the appeal process. http://www.clarkcountynv.gov/assessor. Additionally, if you have unanswered questions about property values or the appeal process, contact the Assessor's Office at (702) 455-4997.