



Instructions

Clark County Board of Equalization

Taxpayer Petition for Review of Taxable Valuation

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.**

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)

Mailing and physical address:

Clark County Assessor's Office
500 S Grand Central Parkway
2nd Floor
Las Vegas, NV 89155

One petition must be filed for each parcel **unless the parcels are contiguous and under the same ownership**. An example would be a residential subdivision or a commercial property spanning several parcels.

Make copies of your appeal form and any back up documentation for your records.

SPECIFIC INSTRUCTIONS:

Petition for Review of Taxable Valuation

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 Petitioner: 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 Petitioner, 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.

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 appeal. The actual person signing the Petition could be a managing member or employee of the LLC acting within the scope of his or her employment.

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 appeal. The actual person signing the Petition could be an officer or employee of EFG Management who is acting within the scope of his or her employment.

Agents petitioning on behalf of an owner should complete Part H.

Part B. If the Property Owner of Record 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.

For 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 Property Owner of Record is a natural person as described above check "Self" and go to Part D.

For other petitioners, check the box which best describes the relationship of the Petitioner to the Property Owner.

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 being appealed.

Line 1. Line 1 asks for the physical address or location of the property being appealed, the purchase price and the purchase date.

Line 2. Line 2 asks for 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.

Line 3. Line 3 asks if the appeal involves multiple parcels. Check "Yes" or "No." If the answer is "Yes," also enter the number of parcels that are part of the appeal and check the box that the multiple parcel list is attached to the Petition. Multiple parcels may be appealed on the same Petition if (1) the location of the improvements causes two or more parcels to function as a single parcel; (2) the group of parcels are contiguous and qualify as a subdivision; or (3) the group of parcels should be valued as a collective unit in the professional judgment of the person determining the taxable value. See NRS 361.227(2)(a-c). Multiple parcels that are appealed together should also have the same issues.

Since there is room on the Petition form to list only one APN number, list each parcel number separately on an attached, letter-sized sheet. If multiple parcels are being appealed and do not have the same issues, fill out a separate appeal form for each parcel.

Line 4. Line 4 asks for the type of property being appealed. Check the appropriate box to indicate the principal use of the property. If the property is a mixed-use property, select the use type that is the predominant use.

Line 5. Check the appropriate Tax Roll and year being appealed. Most property will be listed on the secured roll.

The secured roll is a listing of real property, as of July 1 each year. The unsecured roll generally consists of personal property; including manufactured homes not converted to real property, "migratory" property values not secured by the ownership of real property, and possessory interests. A portion of the unsecured roll is referred to as the "supplemental roll" indicating the new construction added to the roll.



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Part E. Part E asks for information about the taxable values and the owner's opinion of value of the subject property. Enter the taxable values shown on the Assessment Notice or Tax Bill you received from the county assessor. It is important that the Owner's Opinion of Value be provided to assist the Board members in arriving at an objective decision. Any segment of the total taxable value may be appealed.

Part F. Check the box which best describes the type of appeal. By law, the County Board has limited jurisdiction and can only hear appeals based on the statutes listed.

Part G. This section is for describing the facts and/or reasons for the appeal. A separate sheet may be attached to the appeal form, along with any back up documentation (e.g. comparable sales, income statements, etc.) necessary for supporting the appeal.

CERTIFICATION. This section is for the owner or petitioner to sign the appeal form certifying that they have the authority to sign the appeal. If the Petitioner is being represented by an agent, please see Part H.

Part H. Complete Part H only if you desire to be represented by an authorized agent. The authorization is only good for the fiscal year in which the appeal is filed, although the appeal itself may include prior fiscal years. Part H must be signed by the authorized agent to show he or she has agreed to represent the Property Owner / Petitioner.

If the petition is submitted and signed solely by the authorized agent, a separate Agent Authorization Form with Property Owner's or authorized Petitioner signature must be completed and submitted within 48 hours after the last day allowed for filing the appeal. See NRS 361.362.

CERTIFICATION. This section is for the authorized agent to sign the appeal form.

If the owner/petitioner signs the Petition in the Owner/Petitioner Certification section, the Authorized Agent, does not need to sign in the Agent Certification section. If the owner/petitioner **has not** signed the Petition in the Owner/Petitioner Certification section, the Authorized Agent must sign in the Agent Certification section and submit a separate Agent Authorization form that must be signed by the Owner/Petitioner.

Standard agent authorization forms along with instructions are available on the Assessor website at www.clarkcountynv.gov/assessor/forms.

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

ADDITIONAL INFORMATION:

WHAT IS THE BOARD OF EQUALIZATION?

In the State of Nevada, any taxpayer who disagrees with the Assessor as to the taxable value of his or her property may appeal to the County Board of Equalization. The appeal process is designed to afford any property owner with a method in which to ensure that his/her property is equitably valued by the Assessor. Many taxpayers choose to present their own cases; it is not necessary to use an attorney or agent. The Clark County Board of Equalization is appointed by the Clark County Commission. The Board members are not employed by the Assessor. The Board of Equalization is charged with ensuring that property is valued fairly for tax purposes. The County Board of Equalization may only address matters relative to value or property value equity. Any change the Board makes is effective only for the fiscal year for which the assessment was made. The Board has no authority to hear cases where the only issue is the ability to pay taxes. The Board cannot hear appeals regarding tax rate increases.

WHAT INFORMATION SHOULD BE USED TO SUPPORT AN OPINION OF VALUE?

If appealing a single family home, comparable sales, within the same subdivision if possible, may be used to support an opinion of value. Comparable sales should include properties similar in age, construction quality, size, and locational influence. If appealing an income-producing property, include income and expense data, rent rolls, leases, comparable sales and other pertinent information. Vacant land appeals should be supported by sales of comparable properties. Other items that may provide support for a case might be evidence that an error has been made in computing the taxable value. It is important to include this information with the appeal or provide it to the Assessor's Office as soon as possible so it can be reviewed by an appraiser. **In order to be included in the materials submitted to the Board, it is necessary that all supporting data be submitted to the Assessor's Office at least 7 days prior to the hearing. If you have information that was not submitted seven days prior, you will need to bring ten copies to provide to the Board at the time your case is heard.**

WHAT CAN A PETITIONER EXPECT AT THE BOARD OF EQUALIZATION?

Notice of hearing date and time will be given; please do not request continuances or changes of meeting dates. The hearing time is approximate, but no petition will be heard prior to the designated time. The hearings fall under the requirements of the Nevada Open Meeting Law, NRS 241.020. Each petitioner will be granted time to present their case.

The order of presentation of testimony and evidence:

1. A brief statement by the Assessor for the purpose of identifying the subject property.
2. Presentation by the petitioner of evidence establishing the value of the property.
3. Presentation by the Assessor of evidence supporting the Assessor's opinion of the taxable value of the property.
4. A response by the petitioner limited to rebuttal of evidence presented by the Assessor.
5. Questions from the Board to the Petitioner or Assessor staff.

The Assessor's Office will be presenting a case that may include detailed maps, photographs, listings of comparable sales, and other data pertinent to their opinion of the taxable value of the property. This information will be available to the petitioner before the hearing. If the subject property is income-producing, the Assessor may use a direct income capitalization appraisal method to determine if the taxable value exceeds the fair market value of the property. If the market data or income and expense data indicates a value less than the taxable value, the Assessor may make a recommendation to the Board on the property owner's behalf to reduce the taxable value.

HEARING NOTIFICATION INFORMATION

Meetings will begin at the time designated on the certified letter mailed from the Assessor's Office. A petitioner may opt to receive notification of their hearing date, location and time **via email** in lieu of certified letter. Email notification will reach petitioners sooner than certified mail. To receive email notification please send an email to the Assessor's Office requesting electronic notification as follows. In the subject line of your email please include the **case number** first and then **"Board Hearing Notification"**. In the body of the email, please include your **case number, address, telephone number and parcel number**. Email this information to the Clark County Assessor's Office at: boe@ClarkCountyNV.gov. Agendas for each hearing will be posted on the Assessor website three days prior to the meeting date.

A petitioner who is not given a decision at the time of hearing shall be notified in writing of the Board's decision no later than ten (10) days after the decision has been rendered. The County Clerk shall also advise the petitioner of the procedure for appealing to the State Board of Equalization. State Board appeals must be limited to the same information presented on the County Board appeals. Appeals to the State must be filed on or before March 10. (NRS 361.355 (5))

If a petitioner utilizes a private court reporter, a copy of such transcript must be provided to the County Clerk and to the Secretary of the State Board of Equalization (5) five days before a petitioner's appeal to the State Board.