



# A Century of Service Centennial

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## HISTORY OF CLARK COUNTY ASSESSOR'S OFFICE

### WHAT THE ASSESSOR DOES:

The Assessor values all property subject to taxation. The Assessor is required by Nevada law to discover, list and value all property within the county. The property is assessed at 35% of its current appraised value. In addition to parcels of real property (land, homes, commercial buildings), the Assessor must value personal property including businesses from lavish multi-million dollar casinos to one person operations, manufactured homes, aircraft, and any other personal property which is taxable. The Assessor collects personal property tax only acting as the tax receiver of the county.

### WHAT THE ASSESSOR DOES NOT DO:

The Assessor does not make the laws which affect property owners. The tax laws are made by the Nevada Legislature. The tax rates and guidelines for assessment are set by the Nevada Department of Taxation. The tax dollars on real property are collected by the elected County Treasurer. The Assessor does not determine taxes. The Clark County Assessor's Office is affiliated with the International Association of Assessing Officers, 314 West 10th Street, Kansas City, MO, 64105-1616, 816/701-8100. Click on the IAAO logo to go to the IAAO home page.

## ASSESSOR'S OFFICE MILESTONES

**July 1, 1909** Clark County was established and formed from Lincoln County. The first appointed assessor was W. J. McBurney, whose appointment was made by the County Commissioners, Chairman W. E. Hawkins and members S. H. Wells and W. H. Bradly.

**September 6, 1910** The first primary election was held. Candidates for assessor and their respective vote counts were:

Stephen R. Whitehead      Democrat      178 votes

Frank A. Buol	Republican	178 votes
W. J. McBurney	Republican	199 votes

**November 8, 1910**

In the general election on this date, Stephen Whitehead became the first elected assessor of Clark County by defeating Mr. W. J. McBurney with a count of 417 to 388 votes. Mr. Whitehead was the father of Lucille Whitehead who married into the Bunker family.

After leaving office, Mr. McBurney was appointed trial juror for the year 1913. He listed Logan, Nevada as his address and farming as his occupation.

**January 12, 1912** The Assessor's Office was ordered to print the first tax roll receipts for the County.

**November 1912**

In the general elections of 1912, Stephen R. Whitehead was elected to his second term as assessor with the following votes recorded for the four candidates:

Stephen R. Whitehead	Democrat	387 votes
Frank A. Buol	Independent	267 votes
E. C. Sisson	Progressive	131 votes
C. C. Howard	Socialist	77 votes

In the same year, Charles E. McCarthy, later to become assessor, was elected County Surveyor.

**November 1914**

Republican Charles E. McCarthy challenged incumbent Democrat Stephen R. Whitehead for the office of assessor. Mr. McCarthy was the victor receiving 552 votes to Mr. Whitehead's 380 votes.

**February 1915**

Assessor McCarthy requested a typewriter for the office.

**November 1916**

Charles McCarthy was reelected to another term by defeating Democrat E. C. Higbie.

**December 1917**

During McCarthy's second term as assessor, our nation entered into World War I and Charles was called to serve in the military. On December 5, 1917, Mr. McCarthy sent his letter of resignation to the County Commissioners. On the following day, his wife Mary E. McCarthy was appointed to fill the unexpired term of her husband. Meanwhile, Charles McCarthy left for training camp and remained in military service until he retired in 1944.

**November**

Mary McCarthy ran for the office of assessor and received 1,108 votes.

**1918** There was no opposition recorded. Mary served in this position for the year following.

**November 25, 1919** Mary McCarthy requested a 60-day leave of absence and the appointment of Deputy Assessor Charles Brown to fill the position in her absence. Mary said she would compensate Mr. Brown with her own money.

**January 24, 1920** In a letter to the County Commission, Mary McCarthy wrote from Ranger, Texas that she would not be able to return to Las Vegas for several months and therefore wished to submit her resignation. In the letter she expressed appreciation to the Commission and honor for having had the opportunity to serve Clark County.

**February 5-6, 1920** Mary McCarthy's resignation was accepted on February 5, 1920. Charles Brown was appointed assessor on February 6, 1920.

**November 1920** Charles Brown, with no opposition, was elected assessor receiving 916 votes. Term of office was two years.

**1921-1922** Meanwhile, in September 1921, former assessor Stephen R. Whitehead was appointed Justice of the Peace for the Overton Township, a position he held until his resignation in February 1922. Upon hearing that Dan J. O'Leary was retiring, Mr. Whitehead applied for the position of Recorder and Auditor for Clark County.

Following is the Assessed Valuation Report for this period:

	Actual 1921	Estimated 1922
Real Roll	\$8,634,789	\$8,695,000
Personal Roll	57,855	58,500
Net Proceeds of Mines	47,320	72,000
TOTAL	\$8,739,964	\$8,825,500

Final tax rate for 1921 – 1.91

Estimated tax rate for 1922 – 2.14

**1921 & 1923** In the early years of Clark County, the Board of Equalization also handled automobile assessments. Following are two letters of protest:  
Las Vegas, Nevada  
November 30, 1921

Honorable Board of Clark County Commission  
Clark County, Nevada

Gentlemen:

I wish to take this opportunity to protest the assessment made on my Cleveland 6 Touring Car, 1919 model. This car is assessed at \$1108.00, while the price of a new car is only \$1375.00. This seems to me to be

entirely out of proportion and extremely high. I would have protested before the Board of Equalization last August, but had not received notice of this assessment at that time. It was not included on the notice, which I received last spring. I have found by inquiry that the dealers here would not allow me more than \$800.00 on the car.

Hoping you will give this matter your consideration and that you can provide some relief, I am

Very truly yours,  
Mrs. E. A. W

(Decision of Board: Assessment is according to the rate set by the State; Board cannot change this; petitioner notified by Clerk.)

Los Angeles, California  
July 10, 1923

County Clerk  
Las Vegas, Nevada

Dear Madame:

I was talking to you in regard to having the tax on my Buick Car cut off for the year 1923 as I drove it out of the State of Nevada the 1st of June and do not intend to take it back there again and would thank you very much if you will take the matter up with the Board of Equalization and see if you can have the taxes cut off or reduced, as I do not expect to be in Las Vegas before they meet.

Yours truly,  
W. D. T

(Decision of Board: His car was within Clark County during the regular time for assessment; remained until June 1; car not assessed in any other state; assessment stands as made.)

**May 5,  
1922**

During Charles Brown's term as assessor, he wrote on May 5, 1922: To the Honorable Board of County Commissioners:

"I hereby respectfully petition the Honorable Board of the County Commissioners for their consideration and approval of the appointment of a Deputy County Assessor for a period not to exceed ninety days, as provided for by the Statutes of the State of Nevada."

Very respectfully submitted,  
Chas. F. Brown

The Board moved to permit the assessor to appoint a deputy for a salary not to exceed \$90.00 per month.

**August  
1922**

During this month the County Commissioners approved \$100.00 for Assessor Charles Brown to help defray traveling expenses to attend meetings of the State Board of Equalization in Carson City, Nevada. In the same month 39 widows' exemptions were approved; the affidavit for one widow, who had been recently married, was denied.

**November  
1922**

Charles Brown was reelected as assessor with 1,401 votes. The tally of votes for Mr. Brown as reported by the Election Department provides some insight regarding the voting population of Clark County in 1922.

Nelson	8	Moapa	25
Searchlight	64	Arrowhead	44
Goodsprings	57	Logandale	23
Ehret	11	Overton	77
Arden	17	St. Thomas	58
L.V. #1	440	Bunkerville	67
L.V. #2	440	Mesquite	56
West End	8	White Basin	6

**January 5,  
1923**

The District Attorney informed the Board of County Commissioners that he has been advised by the city auditor that Charles Brown refused to make the annual report and of other discrepancies in connection with the Assessor's Office. An investigation was ordered and the assessor was given until January 10, 1923 to turn in the annual report.



**January 10,  
1923**

Charles Brown sent a letter to the Commission in which he tendered his resignation effective February 5, 1923. The letter stated:

"I hereby promise to account for all Personal Property and Poll Tax for the year 1922 with which I am charged before leaving the office of County Assessor on the 5th day of

February, and I respectfully petition the Honorable Board for an audit of all my 1922 accounts on the 4th of February 1923, either by the State Auditor or by whoever the Honorable Board may designate."

The County Commission sent a wire to the State Auditor in Carson City requesting an audit and mentioning "the irregularities in the Office of the County Assessor". The wire read as follows:

To State Auditor, Carson City, Nevada:

"Investigation by Board of the County Commission and County Auditor discloses fact of irregularities in the office of the County Assessor (stop). County Assessor has resigned to take effect February 5. Commission earnestly requests your office to make audit of Assessor's Office immediately. Kindly advise by wire collect."

Florence S. Doherty  
Clerk of Board of County Commission  
Clark County, Nevada

The resignation of Charles Brown was accepted and W. E. Hawkins was appointed assessor, effective February 5, 1923. One of the first actions taken by Mr. Hawkins was the purchase of a Burroughs adding machine style #3188, costing \$225.00, and another typewriter for the office.

Mr. Hawkins served as assessor until 1927.

**April 1,  
1926**

The Las Vegas Telephone Directory for this year issued the statement, "Our growth has made it necessary for us to discontinue the practice of calling by name. Within this Directory you will find the party you want properly listed if a patron of ours. Please use the number shown herein. Should you not find the party you want, call Number 101 for Information."

The phone number for the Assessor's Office was 74A.

**November  
1926**

Francis "Frank" C. De Vinney was elected assessor and served in that capacity until 1945.

Frank DeVinney	1,520
_____Smith	506



Assessor Frank DeVinney (right)  
(date unknown)

**November  
1930**

Frank C. DeVinney re-elected assessor. Election returns not available.

**January 5,  
1931**

"The bond of Francis C. De Vinney, County Assessor, Clark County, Nevada, having previously been approved by the retiring Board of Commissioners of Clark County, Nevada, and he having filed his Oath of Office as required by law, it was by the Board ordered, upon motion duly made, seconded and carried that the said Francis C. De Vinney is hereby declared duly qualified for the Office of County Assessor of Clark County, Nevada." (Minutes of the Board)



**Assessor Frank DeVinney & Staff  
DeVinney's term of office: 1926 – 1945**

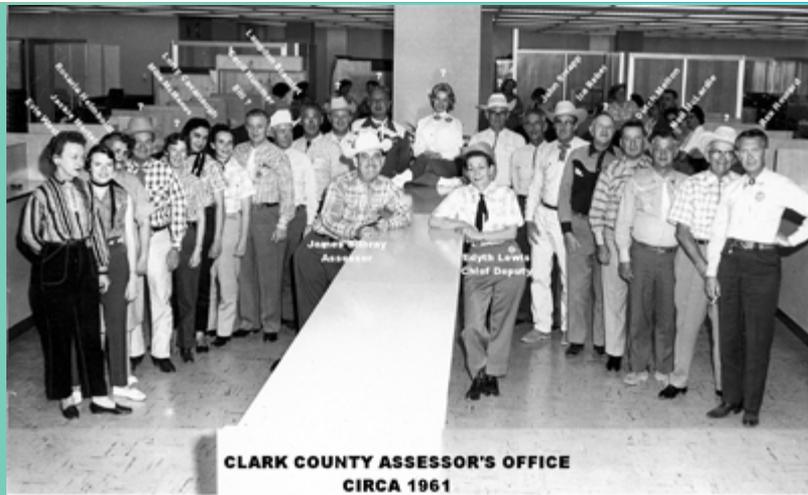
**November  
1934**

Frank DeVinney re-elected assessor. Election returns are not available.

**November  
1938**

Frank DeVinney re-elected assessor. Election returns are not available

<b>November 1942</b>	Frank DeVinney re-elected assessor: Frank DeVinney LeRoy Whipple	Democrat Democrat Republican	4,249 1,452
<b>November 1944</b>	M. C. "Mac" Oglesby was elected assessor and served until 1955. O. K. Adcock M. C. Oglesby	Republican Democrat	3,355 6,942
<b>November 1946</b>	Election results: M. C. Oglesby Viola Burns	Democrat Democrat	6,007 4,263
<b>September 12, 1947</b>	The Nevada county assessors gathered in Carson City and M. C. "Mac" Oglesby chaired the meeting, which was called for the purpose of forming the Assessors' Association of Nevada. The group agreed to the organization and M. C. Oglesby was elected president.		
<b>December 1 - 4, 1947</b>	Assessor M. C. Oglesby was invited to attend the National Association of Assessing Officers in Miami Beach, Florida, to address the organization on the subject, "Assessing Gambling Equipment".		
<b>September 14 - 16, 1948</b>	Governor Vail Pittman delivered the welcoming address to the assessors during their meeting in Carson City, commended them for their organization and wished them a successful future. The Nevada Assessors apply for affiliate membership in the National Association of Assessing Officers. Annual dues were \$25.00. Nevada assessors recommend to the 44th session of the Nevada Legislature an amendment of the statutes to increase the motor vehicle registration fee for all pleasure cars from \$5.00 to \$6.00		
<b>1950</b>	Assessed valuation of land was approximately \$100 million. The staff in the Assessor's Office numbered approximately 20 employees.		
<b>November 1950</b>	M. C. Oglesby is re-elected assessor. M. C. Oglesby B. W. Perkins	Democrat Democrat	9,293 5,756
<b>November 1954</b>	James A. Bilbray is elected assessor defeating M. C. Oglesby. James A. Bilbray M. C. Oglesby	Democrat Democrat	12,643 9,792
<b>November 1958</b>	James A. Bilbray is re-elected assessor. James A. Bilbray Ethel M. Wiley	Democrat Republican	18,014 9,792



<b>November 1962</b>	James A. Bilbray is re-elected assessor.		
	James A. Bilbray	Democrat	24,595
	Harold L. Lewis	Republican	9,369
<b>July 21, 1964</b>	Assessor Bilbray requests permission to advertise for bids on four 4-wheel drive station wagon vehicles as budgeted for 1964-65.		
<b>January 4, 1965</b>	Assessor Bilbray requests funding for two standard typewriters, six calculators and two adding machines, for a cost of \$5,375.		
<b>August 13, 1965</b>	Assessor Bilbray requests return of original office space allotted for use by Data Processing or for additional space on north side, adjacent to Mapping Department.		
<b>May 4, 1966</b>	Assessor Bilbray requests approval to open "sub-stations" of his office in Henderson and North Las Vegas, citing the locations in the Henderson City Hall and at 310B East Lake Mead Boulevard in North Las Vegas. Monthly lease for North Las Vegas was \$100.		
<b>May 20, 1966</b>	Requests for "sub-stations" approved by County Commission.		
<b>June 1, 1966</b>	Branch offices opened in Henderson and North Las Vegas.		
<b>June 28, 1966</b>	Edyth Lewis, assistant assessor, requests approval of district attorney to charge for plat map copies @ 75 cents for first copy and 50 cents for each thereafter. Request approved by County Commission on July 5, 1966.		
<b>November 1, 1966</b>	Regarding the North Las Vegas Branch Office, a request was made to move from 310-B East Lake Mead Boulevard to the Jackson School Building, located at Lake Mead and Jefferson Streets, across from the present location. This was a 750 square foot office in the same building		

as the Dept of Motor Vehicles. Monthly lease was \$100.

**November 7, 1966** Lease agreement with State of Nevada approved for North Las Vegas Branch Office.

**November 1966** James A. Bilbray is re-elected assessor.

James A. Bilbray	Democrat	32,668
Daryl Garner	Republican	25,178

**February 2, 1967** Clark County presents service awards to assessor staff:  
10 years: George Bramlett, Rex Howard, Pearl Lang, Omer Melton, Ted Neisch  
15 years: Lauphine Elliott

**February 15-17, 1967** Assessor staff attending State Board of Equalization in Carson City: James Bilbray, assessor; Edyth Lewis, chief deputy; Omer Melton, chief appraiser of building; Dale Visser, chief deputy of land; Robert Reed, chief deputy of public utilities.

**October 30, 1967** In a letter to James Bilbray, Haney Womack, general manager of Las Vegas Sun, and W. V. Wright, general manager of Las Vegas Review Journal, propose to print tax roll and distribute in both newspapers at a cost of 30 cents per name, approximately \$240 per page.

**1967** Assessed valuation of land rose to \$900 million and the number of assessor employees increased to 90.

**August 27 – September 24, 1967** Reporter Dell Wade of the Las Vegas Sun ran a five week Sunday series detailing the functions and activities of the Assessor's Office. Included in the weekly interviews were James Bilbray and his department supervisors, Dale Visser (Appraisal), Louis Fry (Personal Property), Ted Neisch (Mapping), Omer Melton (Building) Fern Herzog (Exemptions) Lauphine Elliott (Records), Peggy Feldman and Pearl Lang (Data Processing).

**December 12, 1967** Assessor Bilbray requests approval for mileage increase from 10 cents to 15 cents per mile for appraisal staff.

**January 22, 1968** Assessor staffing report presented to County Commission:

Administration	Chief deputy, 9 clerical
Land Appraisal	7
Records	13
Building Appraisal	26
Mapping	10
Bookkeeping	4
Personal Property	20

**February 5, 1968** Assessor James Bilbray and Chief Deputy Edyth Lewis request approval from County Commission to establish a collection division as recommended by independent auditors Bradshaw, Snow & Mathis. Collection division would handle billing and collection for Personal Property Department, thus relieving appraisers from having to make collections. Proposed division will improve internal controls over collection of personal property taxes.

**March 29, 1968** After trying for fifteen years, Assessor Bilbray succeeds in obtaining a commitment from the International Association of Assessing Officers (IAAO) to hold their 1970 conference in Las Vegas.

**May 5, 1968** Request of James Bilbray to hire William B. Byrne as administrative assistant was approved by the County Commission.

**June 1970** Assessor Bilbray and County Administrator David Henry request approval for an outside consulting firm to reappraise 979 improved parcels and 384 unimproved parcels of real property. Estimated cost of \$25,000 to be born jointly between City of Las Vegas and Clark County.



**September 1970** During their annual meeting held in Washoe County, the Nevada assessors recommended a \$1,000 property tax exemption for retired persons and suggested the elimination of a \$1.00 charge for stickers for mobile homes.

**October 25 –29, 1970** Clark County Assessor's Office hosts the 36th annual conference of the International Association of Assessing Officers at the Stardust Hotel. James Bilbray was awarded a Presidential Citation and was praised for his efforts as a member of the IAAO Executive Board. His staff was lauded for their contribution to the success of the conference.

**November 1970** James A. Bilbray is re-elected assessor.

James A. Bilbray	Democrat	49,567
Steve T. Kostelac	Republican	14,250

<b>November 1974</b>	Jean E. Dutton is elected Clark County Assessor.		
	William B. "Bill" Byrne	Republican	30,469
	Jean E. Dutton	Democrat	46,843

**1978** Jean E. Dutton was elected as a member of the IAAO Executive Board and installed at the annual conference in Toronto, Canada. Dutton announced that the county's tax base was increased 25 percent this year due to the reassessment of property values in Paradise Valley and the Strip.



MEMBERS OF THE Nevada Assessors' Association held their annual convention at the Stockmen's Motor Hotel over the weekend. Pictured from left are Elko Assessor John Moschetti, past president; Lyon Assessor Leroy Ward, vice president; Clark Assessor Jean Dutton, president; and Pershing Assessor Charles Sheeran, director.

**July 19, 1978** Joe Julian, formerly Joe Marandola, files as a candidate for assessor. Julian, a 25-year off-and-on resident of Las Vegas, owned the Flamingo Estates Shopping Center and KRBO radio before it became KLUC. In 1968 he was indicted by a federal grand jury on five counts of perjury, but was later acquitted. Julian ran a vigorous campaign against Dutton.

**September 8, 1978** Following the publication of an advertisement in which Joe Julian claimed endorsement by retired assessor Jimmy Bilbray and retired assistant assessor Bill Byrne, James Bilbray issued the following statement:

"James A. Bilbray, former County Assessor for Clark County, does hereby state that he has never endorsed Joe Julian for County Assessor. In fact he believes that Jean Dutton is highly qualified and has carried out his job in the Assessor's office with the utmost integrity and honesty and does endorse Jean Dutton for that position."

(Signed) Jimmy Bilbray

<b>November 1978</b>	Jean E. Dutton defeats Joe Julian in the primary and is re-elected assessor in the general election.		
	Jean E. Dutton	Democrat	66,861
	Albin J. Lindgren	Republican	19,281

	John Cornett	Libertarian	4,296
<b>October 1979</b>	<p>Assessor Jean Dutton and staff host the annual conferences of the International Association of Assessing Officers (IAAO) and the Assessors' Association of Nevada at the MGM Grand Hotel.</p> <p>Assessor Jean Dutton is elected president of the Assessors' Association of Nevada.</p>		
<b>November 1979</b>	<p>Assessor Jean Dutton expresses concerns relating to the county's rapid growth and shortage of appraisal staff. In 1975 Clark County had 134,000 land parcels and 25 appraisers; in 1989 the parcel count exceeds 255,000 with 23 appraisers.</p>		
<b>July 13, 1981</b>	<p>Donald R. Beach is appointed assistant county assessor to replace K. Don Dunn, who went into private appraisal work.</p>		
<b>1981</b>	<p>Governor Bob List signs the long-debated tax shift bill, which, according to estimates from Taxation Department Roy Nickson, will realize an average 46 percent property tax cut for Clark County homeowners. When the promised property tax reductions failed to materialize, property owners flooded the assessor's office with complaints. In July, Assessor Jean Dutton warns that spiraling property taxes and increased assessments on land and homes will prod many Nevadans to petition the Boards of Equalization or file lawsuits contending the property tax reform is unfair because of inequities in assessments.</p> <p>The 1981 Legislature instituted a system whereby county assessors will physically reappraise property every five years, visiting about one-fifth of their parcels each year. During the interim years, factors developed by the Tax Commission are applied to property to adjust valuations.</p>		
<b>September 1981</b>	<p>Clark County Assessor's Office receives the Idea Award for Office Procedure from the International Association of Assessing Officers. The award is conferred on the jurisdiction that has developed the most effective, original idea which contributes to improvement in office procedure. Assessor Jean Dutton accepted the award from IAAO president, Wayne C. Johnson during the annual conference in Louisville, Kentucky.</p>		
<b>November 1982</b>	<p>Jean E. Dutton is re-elected assessor.</p> <p>Jean E. Dutton</p> <p>George Leavitt</p> <p>George Pataki</p>	<p>Democrat</p> <p>Republican</p> <p>Libertarian</p>	<p>82,360</p> <p>34,387</p> <p>4,433</p>
<b>February 1983</b>	<p>Nevada county assessors address the Assembly Taxation Committee at the invitation of Chairman Paul May. Assessors recommend that the state should drop its annual factoring of property values and let the assessors appraise property annually in order to avoid inequities in</p>		

	value.									
<b>May 25, 1983</b>	Clark County Assessor withdraws from Assessors' Association of Nevada.									
<b>September 1983</b>	Marie C. Feeney, senior management analyst, is elected to the International Association of Assessing Officers (IAAO) Executive Board and installed at the annual conference in Vancouver, British Columbia.									
<b>December 31, 1983</b>	The Henderson satellite office lease was cancelled due to budgetary problems that brought about cut-backs and lay-offs at the County.									
<b>1984</b>	Assessor's Office moves from the Courthouse at 200 E. Carson Avenue to the third floor of the county building located at 309 South Third Street.									
<b>May 2, 1984</b>	The Henderson satellite office was reopened and located at the Henderson City Hall Annex at 201 Lead Street, Room 22.									
<b>1986</b>	James Slark, Chief Appraiser of the Personal Property Division, is appointed Nevada representative to the International Association of Assessing Officers (IAAO).									
<b>November 1986</b>	Jean E. Dutton is re-elected assessor.									
	<table border="0"> <tr> <td>Jean E. Dutton</td> <td>Democrat</td> <td>92,221</td> </tr> <tr> <td>J. M. Morris-Carlson</td> <td>Libertarian</td> <td>4,547</td> </tr> <tr> <td>Don Pinson</td> <td>Republican</td> <td>29,755</td> </tr> </table>	Jean E. Dutton	Democrat	92,221	J. M. Morris-Carlson	Libertarian	4,547	Don Pinson	Republican	29,755
Jean E. Dutton	Democrat	92,221								
J. M. Morris-Carlson	Libertarian	4,547								
Don Pinson	Republican	29,755								
<b>1987</b>	Assessor's Mapping Division begins study to evaluate ways to number maps and parcels in conjunction with the new computer mapping system. A Task Force was set up to review, discuss and recommend the appropriate actions that would be required to have the Mapping Information System implemented in Clark County.									
<b>April 1, 1988</b>	The North Las Vegas satellite office moved from the Wonder World Store to the Lucky Plaza Shopping Center at 3100 E. Lake Mead Boulevard and remained at this location until March 1993.									
<b>October 28, 1988</b>	Donald R. Beach resigns as assistant county assessor.									
<b>January 3, 1989</b>	Mark Schofield is appointed assistant assessor for Clark County.									
<b>January</b>	Assessor's Office rejoins Assessors' Association of Nevada.									

**1989**

**October 17 – 29, 1989** Jean E. Dutton and staff host the annual conference of the Assessors' Association of Nevada at the Riverside Hotel in Laughlin, Nevada.

**1990** The Henderson satellite office moved from the City Hall Annex to the Henderson Senior Citizen Center at 27 E. Texas Avenue. The taxpaying customers at this location were minimal, but our staff serviced a large volume of senior rebates.  
The Assessor's Office goes through a major restructuring of the department by using the best ideas from TQM/QIS. This was done in an effort to function at maximum efficiency without additional staffing.

**November 6, 1990** Jean E. Dutton is re-elected assessor.

Jean E. Dutton	Democrat	110,262
Don Pinson	Republican	50,513

**1991** Clark County unveils the preliminary development of a geographic information system (GIS). The Assessor's Office Mapping Division, under the supervision of Robert Kelley, is one of the first county agencies to be involved with the process of map updates and production of parcel maps. Previously, these had been manually produced.

**1992** Plans are revealed to the public for the new Clark County Government Center complex.

**May 1992** Assessor's Mapping Division implements new system for renumbering parcels. A new 11-digit number will replace the former 9-digit number. The new property identification numbering system will start with the parcels in Laughlin and will be applied eventually to all parcels in Clark County.  
The Assessor's Office also announced efforts to install a system in the office of the Laughlin Town Manager to allow easier access of property records for Laughlin residents.

**November 20, 1992** In a letter to the Clark County Commissioners, Assessor Jean E. Dutton announces his retirement and recommends the appointment of Mark Schofield to serve Dutton's unexpired term of office.

**December 1, 1992** The Clark County Board of Commissioners accepts the resignation of Jean E Dutton, effective January 23, 1993, and appoints Mark W. Schofield to fill the unexpired term of office.

**January 23, 1993** On January 23, Jean E. Dutton retired as Assessor of Clark County after 18 years in office.

<b>April 13, 1993</b>	Space was leased inside the North Las Vegas City Hall for the assessor's satellite office use. In 1995, due to the growth in North Las Vegas, City Manager Linda Hinson requested that we release the office space provided in City Hall for assessor services.									
<b>July 9-10, 1993</b>	At the July 9-10 meeting of the IAAO Executive Board in Toronto, Canada, the board members voted Las Vegas as the host city for the 1999 IAAO Annual Conference. Other presenters for the conference were San Francisco and Denver.									
<b>September 1993</b>	In September, Mark Schofield and staff hosted the annual meeting of the Assessors' Association of Nevada at the Golden Nugget Hotel in Las Vegas. Mr. Schofield was elected president of the Assessors' Association for the 1994-95 term.									
<b>December 1993</b>	The Appraisal Division is restructured into the team concept.									
<b>September 1994</b>	As a result of the primary elections, candidates in the general election for the office of assessor are incumbent Mark Schofield and former appraiser Bill Chambers. The Assessors' Association of Nevada hold their Spring Conference in Elko on May 17 and their Fall Conference on September 19-21 in Reno.									
<b>November 8, 1994</b>	<table border="0"> <tr> <td>Mark W. Schofield is elected assessor, defeating William Chambers.</td> <td></td> <td></td> </tr> <tr> <td>William Chambers</td> <td>Republican</td> <td>80,833</td> </tr> <tr> <td>Mark W. Schofield</td> <td>Democrat</td> <td>125,040</td> </tr> </table>	Mark W. Schofield is elected assessor, defeating William Chambers.			William Chambers	Republican	80,833	Mark W. Schofield	Democrat	125,040
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William Chambers	Republican	80,833								
Mark W. Schofield	Democrat	125,040								
<b>December 1994</b>	A "Library Group" of the Real Estate Appraisal Division met to discuss the organizational structure of the division.									
<b>October 2, 1995</b>	The assessor's satellite office was moved to 1949 N. Decatur and opened on this date. It remained at this location for nearly ten years.									
<b>June 1995</b>	Assessor's Office moves from 309 South Third Street to the second floor of the Clark County Government Center. A Moving Committee was set up in April to establish a schedule for facilitating the packing and moving of each division. For the purpose of reorganizing and merging the Personal Property and Real Property divisions, a "Phase II" group met throughout the year to establish structure and procedures for the newly established Appraisal Division.									
<b>January 1996</b>	The Assessor's Office presents its CAMA (Computer Assisted Mass Appraisal) project proposal for the 1997-1998 budget year.									

<b>September 30, 1996</b>	The Henderson satellite office was relocated and opened within the Henderson Shopping Village at 872 S. Boulder Highway, in close proximity to the Department of Motor Vehicles. The customer base increased at this location with a high volume of exemptions and processing of the Treasurer's real property tax payments.		
<b>May 1997</b>	Clark County Assessor's Office receives honorable mention as a finalist for the Public Technologies, Inc. award for the GIS based "Open Door" aerial photography software.		
<b>May 27, 1997</b>	Assessor's office develops a Web site and goes online offering property data and information free of charge.		
<b>September 1997</b>	Clark County Assessor's Office receives the Distinguished Assessment Jurisdiction Award from the International Association of Assessing Officers. Assessor Mark Schofield accepted the award during the annual conference in Toronto, Ontario.		
<b>September 1998</b>	Assessor candidates for the primary elections are Democrats Mark Schofield and Dan Parker. On the Republican side are Richard Roush and Robert Beardshall. Primary election results are as follows:		
	Dem. Mark Schofield		40,268
	Dem. Dan Parker		16,829
	Rep. Robert Beardshall		27,954
	Rep. Richard Roush		24,091
	Schofield and Beardshall will face off in the general election.		
	Clark County Assessor's Office receives the Distinguished Research & Development Award from the International Association of Assessing Officers. The award was accepted during the annual conference in Orlando, Florida.		
<b>November 3, 1998</b>	Mark Schofield is elected to his second term as Clark County Assessor.		
	Robert S. Beardshall	Republican	84,662
	Dick Geyer	Libertarian	10,280
	Mark W. Schofield	Democrat	138,266



**1999 IAAO CONFERENCE  
Las Vegas, NV**

**L to R:**

**BACK: Bob Kelley, Katie Hartig, Michele Hulsizer, Jeff Payson, Mary McDonald  
Jim Slark, Gary Gear, Kay Kreier, Rose Livingston, Sam Romo, Tracey Burke**

**FRONT: Cheryl Daily, Gino Astarita, Molly Sroczyński, Carol Burgeson,  
Donna Gryczkowski, Doug Scott, Jeff Stoebner, Susan King, Lisa Ault**

**February  
1999**

Clark County Assessor's Office is named as a Cashman Good Government Award Finalist. The Board of County Commissioners issued a proclamation to celebrate this achievement.



**1999 IAAO CONFERENCE  
Las Vegas, NV**

**L to R:**

**Back: Margie Busboom, Michele Hulsizer, Patty Bowman,  
Jaime Gryczkowski, Jim Slark, Rob Helling  
Front: Pat Greene, Marie Feeney, Gail Friendman, Lori Edmunds  
Irene Helling**

**September  
1999**

Assessor Mark Schofield and staff host a most successful annual conference for approximately 2,000 attendees of the International Association of Assessing Officers. Conference was held at Bally's Hotel.



**2000 IAAO CONFERENCE  
Edmonton, Canada**  
**L to R:**  
**BACK: Christy Relyea, Sam Romo, IAAO past President Harry Shipp**  
**FRONT: Marie Feeney, Kay Ship**  
**Date: Sept. 12, 2000**

**February 28, 2001** Clark County Assessor's Office received the Award of Continuing Excellence from the Cashman Good Government and Nevada Taxpayers Association "For continually and successfully improving their delivery of services to the taxpayers of Clark County." The award was accepted by Assessor associates attending the meeting in Carson City.

**January 2002** Space for the Henderson satellite office was leased in the Stephanie Promenade at 245 Stephanie Street and was opened to the public in March 2002.

**November 7, 2002** Mark Schofield is re-elected assessor.

Jonathan Galaviz	Republican	103,593
Mark W. Schofield	Democrat	184,629

**April 2003** Statistics used by the assessor's office to value property reveal tremendous increases in property values.

**June 2003** Assessor Mark Schofield warns the public about the pending surge in the taxable value of property.

**January 18, 2004** Assessor Schofield speaks to the Southern Nevada Third Tuesday Coalition on the topic of Nevada property taxes.

**April 15, 2004** At the Spring Conference of the Assessors' Association of Nevada, the Clark County Assessor and staff advocate a property tax cap of 6% to protect homeowners from being taxed out of their homes.

**June 2004** Assessor Schofield unveils the 6% tax cap proposal publicly at a meeting

of the Nevada Seniors Coalition. This was the first time Assessor Schofield presented the tax cap idea to the public.

<b>July 2004</b>	Lawmakers ask Governor Kenny Guinn to call a special session of the Legislature to address the property tax increases.
<b>July 25, 2004</b>	Review Journal real estate writer, Nick Haley, publishes a feature article on the popularity of the Assessor Website and its value to the community.
<b>July 29, 2004</b>	Assessor Schofield presents a report on the rapidly rising taxable values and the need for a tax cap to the Advisory Committee of the Legislative Committee for Local Government Taxes and Finance.
<b>August 2, 2004</b>	Governor Kenny Guinn announces he will not call a special session of the Nevada Legislature to put a cap on spiraling property tax values and said the matter can be handled during the 2005 regular session.
<b>August 19, 2004</b>	Meeting of Legislative Committee for Local Government Taxes and Finance at the Grant Sawyer State Office Building. Mark Schofield gives report on the proposed bill draft request to limit increases in taxable value.
<b>September 2004</b>	Assessor Schofield speaks to Greater Association of Realtors, Clark County School District and senior citizen organizations to explain ramifications of property value increases.
<b>November 2004</b>	Notice of value cards are mailed to 240,000 property owners in Clark County one month earlier than usual. Property owners express shock at increases in property values.
<b>November 16, 2004</b>	Las Vegas Sun editorial endorses Mark Schofield's tax cap plan.
<b>December 2004</b>	With the "notice of value" cards indicating that property taxes could increase as much as 50%, Assessor Schofield encourages passage of a 6% tax cap plan to stabilize property tax burdens. Assemblywoman Sharon Angle proposes a property tax system and constitutional cap similar to California's Proposition 13. Assessor's Customer Service Division handles 1,500 to 2,000 calls daily from taxpayers concerned by the property value increases shown on the notice of value postcards. Clark County School Board expresses concern about possible lost revenues resulting from the tax cap.
<b>December 8, 2004</b>	Senate Minority Leader Dina Titus proposes a bill to freeze the value of property at last year's value in order to give the Legislature time to

develop and pass a property tax relief bill.

<b>December 11, 2004</b>	As reported in the Review Journal, a nationwide study shows Las Vegas leading the nation in housing appreciation during the third quarter at 53.7%
<b>December 17, 2004</b>	Assessor's Office warns that unprecedented spikes in property values could spark a revolt by property owners. Assessor's Office braces for a record number of property value appeals.
<b>January 7, 2005</b>	A seminar of some 200 lawmakers, government administrators, union leaders, gaming officials and lobbyists meet at UNLV to discuss tax measure proposals and consequences. This meeting was not open to the public.
<b>January 18, 2005</b>	The Assessor's Northwest satellite office relocated and opened inside the Dona Maria Plaza at 3211 N. Tenaya Way, Suites 117-118.
<b>January 2005</b>	Property tax valuations spark a senior revolt and 863 Board of Equalization appeals are filed with the assessor on behalf of senior citizen property owners. Many senior groups unite to plan protests of rising property taxes.
<b>January 25, 2005</b>	Assessor Mark Schofield speaks to the Southern Nevada Regional Planning Coalition regarding the property tax issue. Schofield says that a proposal to alleviate the tax burden must be approved by the end of March in order to allow time for the 17 county assessors to make necessary adjustments and send out new tax notices.
<b>February 2005</b>	In the initial study of property tax relief proposals, a 6% tax cap was suggested. Assessor Schofield and his associates first proposed the 6% cap.
<b>February 2005</b>	Four different proposals for property tax relief are presented for consideration by the Legislature. The proposals were made by Clark County Assessor Mark Schofield, Assemblywoman Sharon Angle, Senate Minority Floor Leader Dina Titus and Assembly Speaker Richard Perkins.
<b>March 2005</b>	During the month of March, legislators consider various solutions to the rising property tax bills, hear public testimony and crunch numbers in preparation for relief legislation. Lawmakers agree to rely on the state constitution's economic hardship provision to provide relief for thousands of Nevada homeowners.
<b>April 1, 2005</b>	Assembly Bill 489 passed by the Legislature. That bill limits property tax increases to 3% for most homeowners, and at 8% for all other properties.

<b>April 2005</b>	Assessor Mark Schofield states that he does not believe that taxpayers will revolt against the tax cap approved by the Legislature, but will be extremely relieved with the cap. He feels the measure will stave off a Proposition 13 type measure, which would be detrimental for property owners.		
<b>April 6, 2005</b>	Governor Kenny Guinn signed Assembly Bill 489 into law, capping property taxes at 3% for most homeowners.		
<b>May 2005</b>	Senate Bill 509 passes the Senate and goes to the Assembly. This bill made modest changes to AB 489 by closing tax loopholes and establishing the process for claiming the tax cap.		
<b>May 2005</b>	Per SB 509, Assessor's Office mails 492,000 postcards to property owners asking if their property is used as a primary residence, thus making them eligible for the 3% tax cap. 27,000 cards are mailed to mobile homes and 17,000 surveys to apartment complexes.		
<b>June 10, 2005</b>	On this deadline date for homeowners to submit their tax cap application cards, the Assessor's Office received a record number of 4,127 phone calls.		
<b>June 17, 2005</b>	Governor Kenny Guinn signed Senate Bill 394 into law which, among many other things, provided the Assessors with a funding source for technology. This provision would sunset on June 30, 2007.		
<b>July 15, 2005</b>	Property tax bills mailed. Bills show residents how much they benefited by passage in April of the measure that limits property tax increases to 3% on owner-occupied residential property and 8% on commercial property in Clark County.		
<b>July 2005</b>	Property owners receive tax bills and have mixed reviews over the tax cap. Homeowners see differences ranging from small savings to huge windfalls. Assessor Schofield stated that for some single-family homes the savings could be 30% to 50% over what the taxes could have been if the cap had not been put in place by the 2005 Legislature.		
<b>November 7, 2006</b>	Mark W. Schofield is re-elected assessor.		
	Jonathan Hansen	Independent	81,401
	Mark W. Schofield	Democrat	252,274
<b>June 13, 2007</b>	Governor Jim Gibbons signs Assembly Bill 209 into law which, among other things, extends the Assessors' funding for technology for another two years. It also provided some clarification with regard to the tax cap.		

**December 4 – 6, 2007** Assessor Mark Schofield and Recorder Debbie Conway greeted customers with the new Q Matic queuing system and refreshments to “Celebrate the Customer.”

**February 19, 2008** The Board of County Commissioners approved the contract with Software Techniques, Inc. to provide computer software and consulting services for the Assessor’s Computer Assisted Mass Appraisal and Assessment Administrative System.

**March/April 2008** The Clark County Recorder joined with the Assessor’s Office in co-occupying satellite office spaces in the Dona Maria Plaza in northwest Las Vegas, as well as the Stephanie Promenade in Henderson.