



Nevada State Board of Equalization  
**ASSESSOR** Petition for Appeal from  
 the Decision of the County Board of Equalization

If you have questions about this form or the appeal process, please call: (775) 684-2160  
 Email completed form to: [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us) or Fax (775) 684-2020  
 Mail: State Board of Equalization, 3850 Arrowhead Dr., Carson City, NV, 89706

**PROPERTY OWNERS MUST NOT USE THIS FORM. USE FORM 5101SBE**

**Please Print or Type:**

**Part A. ASSESSOR INFORMATION**

|  |       |          |               |                 |            |
|--|-------|----------|---------------|-----------------|------------|
| NAME OF ASSESSOR AND COUNTY TITLE:           |       |          |               |                 |            |
| NAME OF ASSESSOR REPRESENTATIVE              |       |          |               | TITLE           |            |
| MAILING ADDRESS (STREET ADDRESS OR P.O. BOX) |       |          |               | EMAIL ADDRESS:  |            |
| CITY   | STATE | ZIP CODE | DAYTIME PHONE | ALTERNATE PHONE | FAX NUMBER |

**Part B. PROPERTY OWNER AND RESPONDENT INFORMATION**

|   |       |          |               |                 |            |
|---|-------|----------|---------------|-----------------|------------|
| NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:               |       |          |               |                 |            |
| NAME OF RESPONDENT (IF DIFFERENT THAN PROPERTY OWNER LISTED ABOVE): |       |          |               | TITLE           |            |
| MAILING ADDRESS OF RESPONDENT (STREET ADDRESS OR P.O. BOX)          |       |          |               | EMAIL ADDRESS:  |            |
| CITY  | STATE | ZIP CODE | DAYTIME PHONE | ALTERNATE PHONE | FAX NUMBER |

**Part C. PROPERTY OWNER ENTITY DESCRIPTION**

*Check organization type which best describes the Property Owner if an entity and not a natural person.*

- Sole Proprietorship                       Trust     Corporation  
 Limited Liability Company (LLC)    General or Limited Partnership    Government or Governmental Agency  
 Other, please describe: \_\_\_\_\_

The organization described above was formed under the laws of the State of \_\_\_\_\_.

The organization described above is a non-profit organization.    Yes             No

**Part D. PROPERTY IDENTIFICATION INFORMATION**

**1. Enter Physical Address of Property:**

|         |             |                      |        |
|---------|-------------|----------------------|--------|
| ADDRESS | STREET/ROAD | CITY (IF APPLICABLE) | COUNTY |
|---------|-------------|----------------------|--------|

**2. Enter Applicable APN or Account Number from assessment notice or tax bill:**

|                                |                |
|--------------------------------|----------------|
| ASSESSOR'S PARCEL NUMBER (APN) | ACCOUNT NUMBER |
|--------------------------------|----------------|

**3. Does this appeal involve multiple parcels?** Yes  No  *List multiple parcels on a separate, letter-sized sheet.*

|  |  |
|--|--|
| If yes, enter number of parcels: _____ | Multiple parcel list is attached. <input type="checkbox"/> |
|--|--|

**4. Check Property Use Type:**

|   |  |  |
|---|--|--|
| <input type="checkbox"/> Vacant Land                                      | <input type="checkbox"/> Mobile Home (Not on foundation) | <input type="checkbox"/> Mining Property     |
| <input type="checkbox"/> Residential Property                             | <input type="checkbox"/> Commercial Property             | <input type="checkbox"/> Industrial Property |
| <input type="checkbox"/> Multi-Family Residential Property                | <input type="checkbox"/> Agricultural Property           | <input type="checkbox"/> Personal Property   |
| <input type="checkbox"/> Possessory Interest in Real or Personal property |  |  |

**5. Check Year and Roll Type of Assessment being appealed:**

|  |  |  |
|--|--|--|
| <input type="checkbox"/> 2024-2025 Secured Roll            | <input type="checkbox"/> 2023-2024 Unsecured Roll    | <input type="checkbox"/> 2023-2024 Supplemental Roll |
| <input type="checkbox"/> 2024-2025 Centrally-assessed Roll | <input type="checkbox"/> 2023-2024 Net Proceeds Roll |  |

**Other years being appealed:** \_\_\_\_\_  
*Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.*

|                     |
|---------------------|
| For Clerk Use Only: |
|---------------------|

**Part E. VALUE OF PROPERTY**

| Property Type     | As established by County Board of Equalization |                | Assessor: <i>What is the value you seek? Write N/A on each line for values which are not being appealed.</i> |                |
|-------------------|--|----------------|--|----------------|
|                   | Taxable Value                                  | Assessed Value | Taxable Value  | Assessed value |
| Land              |  |                |  |                |
| Buildings         |  |                |  |                |
| Personal Property |  |                |  |                |
| Total             |  |                |  |                |

**Part F. TYPE OF APPEAL**

*Check box which best describes the authority of the State Board to take jurisdiction to hear the appeal.*

NRS 361.360(1); NRS 361.400(2): The value of real or personal property is being appealed; the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property.

NRS 361A.240(2)(b): The under-or-over valuation of open-space use property is being appealed

NRS 361A.273(1): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after July 1 and before December 16 and the appeal was heard by the County Board..

NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the applicable exemption: \_\_\_\_\_

Other reason, please describe. \_\_\_\_\_

**Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL.**

**Part H. COUNTY APPEAL INFORMATION**

|                                   |                     |                       |
|-----------------------------------|---------------------|-----------------------|
| County in which appeal was heard: | County Case Number: | Date Heard by County: |
|-----------------------------------|---------------------|-----------------------|

**VERIFICATION**

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

\_\_\_\_\_  
 Petitioner Signature

\_\_\_\_\_  
 Title

\_\_\_\_\_  
 Date