

STATE BOARD OF EQUALIZATION

2022 DUE DATES FOR FILING APPEAL PETITIONS TO THE COUNTY OR STATE BOARD

January 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

February 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May 2022						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

July 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August 2022						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2022						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 2022						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January 15th (Falls on Saturday, therefore deadline moves to January 17)

Direct appeals of values established by Department of Taxation and certified by Nevada Tax Commission for properties on the centrally-assessed roll must be filed by 5 p.m. to the State Board of Equalization. *NAC 361.7012(5)*

Appeals of values established by County Assessors for locally-assessed properties on the secured roll must be filed to the appropriate County Board of Equalization. *NRS 361.340(11); NRS 361.356(1)(a); NRS 357(1)(a)*

Appeals of values established by County Assessors for locally-assessed properties placed on the unsecured roll after May 1 and on or before December 15 must be filed to the appropriate County Board of Equalization. *NRS 361.356(1)(b) or NRS 361.357(1)(b)*

Appeals of the determination of use and agricultural use assessment or open-space use assessment placed on the secured roll or on the unsecured roll on or after July 1 and before December 16 must be filed to the appropriate County Board of Equalization. *NRS 361A.160 or 361A.240.*

Claims for exemption of property from property taxes denied by the county assessor may be filed with the appropriate County Board of Equalization on or before January 15th. *NRS 361.155(6)*

February 28th County Board of Equalization session closes. *NRS 361.340(11)*

March 10th

Appeals of decisions of a County Board of Equalization must be filed to the State Board on or before March 10.

May 15th Direct appeals of values of property placed on the unsecured roll after December 15 but before April 30 must be filed to the State Board on or before May 15. *NRS 361.360(3).* (falls on a Sunday, therefore deadline moves to May 16)

May 20th Net Proceeds and Minerals
May 30th Amended net proceeds returns

Appeals of net proceeds of minerals certifications by Department of Taxation must be appealed within 30 days after certification, which is generally April 20th. *NRS 362.135(1); NRS 362.130 (2)(a) or April 30th for amended returns. NRS 362.130(2)(b)*

July 15th Direct appeals of the determination of use and agricultural use assessment or open-space use assessment placed on the secured roll or on the unsecured roll on or after December 16 and before July 1 must be filed to the State Board on or before July 15. *NRS 361A.160 or 361A.240.*

November 1st State Board of Equalization session closes. *NRS 361.380(1)*