

Steps in a State Board of Equalization Appeal

Direct Appeals

Parties to the Appeal

The State Board of Equalization (State Board) has received an appeal regarding the value of the property listed on the hearing notice to which this information sheet is attached. The parties to the appeal are the Taxpayer and the County Assessor or the Department of Taxation (Department) listed on the hearing notice. The party who appealed is the petitioner and the other party is the respondent.

The attached hearing notice names the petitioner and the respondent to the appeal, as well as the date, time, and place of the hearing before the State Board.

Building a record

In a direct appeal, the petitioner has the burden of proof. The State Board will limit its consideration to the issues and contentions set forth in the appeal petition. New issues, contentions and evidence scope of the petition may be considered by the State Board if the new issues and evidence could not by due diligence have been discovered and presented in the appeal petition. New issues and evidence must be submitted in writing to the State Board and each party not less than 15 days before the hearing. *NAC 361.745.*

The petitioner has the burden of proof.

Relevant evidence may be admitted pursuant to the requirements of *NAC 361.737*. Exhibits may be submitted during the hearing, **however, it is recommended that all evidence be submitted at least 15 days in advance of the hearing to allow Board members the opportunity to review the material.** If exhibits are submitted at the hearing, bring 10 copies. *NAC 361.733 and 361.735.*

Briefs – Written Explanations

Briefs, memorandum or other written explanation may be submitted to the State Board according to the briefing schedule in the attached hearing notice. If there is no briefing schedule and the parties desire to submit a brief, the briefs or written explanations must be filed as follows:

Petitioner's brief is due 20 days before hearing;
Response brief is due 10 days before hearing;
Reply brief is due 3 days after response brief.

All documents must be received by the State Board in its offices **no later than 5 p.m. of the due dates. To calculate due dates, use the first day of hearings listed for a stacked agenda.** You may fax your Document to the State Board, at (775) 684-2020 or email to: anita.moore@tax.state.nv.us

Briefs, memorandum or other written explanation are not considered new evidence. Also, a party is not required to submit a brief. *NAC 361.703.*

The petitioner is required to submit a copy of the Brief and Reply, if any, directly to the respondent no later than 5 p.m. of the due date and indicate such on the copy provided to the State Board. The Respondent is required to do the same.

What Happens at the Hearing?

A taxpayer may appear in person or by his authorized agent. A taxpayer is not required to appear but may rely on the record and any written explanation. If a party fails to appear, the State Board may proceed with the hearing. *NAC 361.708.* Make sure that the original notice of representation authorizing an agent to appear on your behalf has been sent to the State Board prior to the hearing. *NAC 361.7018.*

The petitioner has the burden of proof. The order of presentations will ordinarily be a brief orientation by the county assessor or Department; then a presentation first by the petitioner; then the respondent, and any intervenors; followed by a rebuttal by the petitioner and the respondent. *NAC 361.735*

After the Hearing

A party may obtain a copy of the transcript of the hearing from the reporter provided by the State Board at the party's expense. *NAC 361.731.*

You may expect to receive a copy of the written decision within 60 days after the hearing. *NAC 361.747.*

You may review the permanent regulations for practice and procedure before the State Board on the internet at <http://leg.state.nv.us/NAC>, then scroll to Chapter 361, beginning at 361.682.