September 15, 2023

Dear County Assessor:

The Division of Excise and Local Government Services (ELGS) annually compiles information on statewide and county-wide Top Ten Highest Assessed Taxpayers. We request for your assistance in compiling this information, which is used by the State Treasurer and County Finance Officers to inform current and potential bond holders about the type of industries and taxpayers providing property tax revenues.

Please use this link to go to the Department of Taxation website : <https://tax.nv.gov/LocalGovt/Locally_Assessed_Properties/Assessor_Information_Page/>. Navigate to the bottom of the page, and under the heading “Top Ten Taxpayer” you can find the “Top Ten Reporting Form 2023” and “Notification Letter 2023.”

Open the tab for your County in the Excel spreadsheet and follow the instructions.

There are two parts to the Top Ten Reporting Form.

1. Part I. asks for the top ten highest assessed taxpayers, and the corresponding total amount of assessed value. If there were multiple assessments under the same property owner name, include all accounts in the total amount. This includes the assessed value of any property belonging to a taxpayer which did not pay property taxes or even if fully abated.
2. Part II. asks for the assessed value of any centrally-assessed Top Ten property which is “non-operating” and therefore, locally assessed.

Once you have completed the reporting form, please send it to my email address by **October 15, 2023**:

nmaano@tax.state.nv.us

If you have any questions or concerns regarding these procedures, please do not hesitate to email me. Thank you for your assistance.

Sincerely,

Neysa Maano

Management Analyst II

Publication and Education

Division of Excise and Local Government Services