

2022 CALENDAR YEAR												
2021-2022 FISCAL YEAR						2022-2023 FISCAL YR						
Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	
Discovery, List, Valuation - Secured Roll	NRS 361.310(1): 22-23 Secured Roll is Published NRS 361.310(2): Changes may be made to 22-23 Secured Roll	NRS 361.310(2): Changes that occur before July 1 may be made to 22-23 Secured Roll for certain specified reasons.				NRS 361.260(1): Property on 22-23 Secured Roll is Assessed; the lien date is <b>July 1, 2022</b>						NRS 361.300 (6)(a): Publish List of all taxpayers on the 23-24 Secured Roll on or before Dec 18
	NAC 361.128(1)(b)(1): 23-24 Secured Roll - Use Marshall/Swift published <b>Jan. 2021</b> for improvement values on 23-24 secured roll	NRS 361.260(1): 23-24 Secured Roll Work year begins. Improvement costs based on Marshall/Swift in <b>Jan. 2021</b>	NRS 361.318: Reports for centrally-assessed properties are due March 31 for the 23-24 secured roll (lien date <b>July 1, 2023</b> ).		Department publishes Personal Property Manual for the 23-24 Secured and Unsecured Rolls.	NRS 361.155: Claims for personal tax exemptions must be filed by Jun. 15. NRS 361A.110: Applications for ag designation due Jun. 1				NRS 361.320(1): NTC establishes centrally-assessed values for 23-24 Secured Roll and 22-23 Unsecured Roll.		NRS 361.310(2): 23-24 Roll Closes on day list is delivered for publication.
			NRS 361.260(5): NTC adopts improvement factors for 23-24 Secured and Unsecured Roll.		Department publishes Ratio Study for property on 22-23 Secured and 21-22 Unsecured Rolls.	NRS 361.260(7): 23-24 Land values are established based on sales occurring before <b>July 1, 2022</b>			NRS 361.310(4): Log of all changes made to 22-23 Secured Roll delivered to Department by Oct. 31.			
Discovery, List, Valuation - Unsecured Roll	NRS 361.260(1): Continuing discovery and placement of unsecured real or personal property on 21-22 Unsecured roll. It must have been in existence in county on <b>July 1, 2021</b> .		NRS 361.260(1): Continuing discovery and placement of unsecured real or personal property on 21-22 Unsecured roll. It must have been in existence in county on <b>July 1, 2021</b> . 21-22 Unsecured Roll closes April 30.	NRS 361.260(1): 22-23 Unsecured Roll Work Year begins Lien date is <b>July 1, 2022</b> .		NRS 361.260(1): Property on 22-23 Unsecured Roll is Assessed; the lien date is <b>July 1, 2022</b> .						
						NRS 361.265(3): Declarations of personal property due by July 31 for the 22-23 Unsecured Roll.	NRS 361.265(3): Declarations sent to taxpayers after July 15 have to be returned within 15 days.					
Collection	NRS 361.483(5): 3rd installment of taxes due on first Monday in January for 21-22 Secured Roll (Lien date <b>July 1, 2021</b> ).		NRS 361.483(5): 4th installment of taxes due on first Monday in March for 21-22 Fiscal Year (Lien date <b>July 1, 2021</b> ).				NRS 361.483(5): 1st installment due on 3rd Monday in August for 22-23 Secured Roll; and certain personal property on 21-22 Unsecured Roll.		NRS 361.483(5): 2nd installment due on 1st Monday in October for 22-23 Secured Roll; and certain personal property on 21-22 Unsecured Roll.	NRS 361.320(9): 22-23 Unsecured Centrally-assessed taxes are due by Dec. 15.		

Appeal	<p><b>NRS 361.356(1) &amp; NRS 361.357(1):</b> Appeals of values on <b>22-23</b> Secured may be made to County Board of Equalization by <b>January 15, 2022</b>.</p>	<p><b>NRS 361.360 (3):</b> Appeals of values on <b>21-22</b> Unsecured Roll made after <b>12-15-21</b> but before <b>4-30-22</b> may be heard by SBE if filed prior to <b>5-15-22</b>.</p>											
	<p><b>NRS 361.355(2):</b> Appeals of values placed on <b>21-22</b> Unsecured Roll between <b>5-01-21</b> and <b>12-15-21</b> may go to CBE</p>	<p><b>NRS 361.340(10):</b> CBE ends on <b>2-28-22</b> for appeals of values on the <b>22-23</b> Secured and <b>21-22</b> Unsecured Rolls.</p>	<p><b>NRS 361.380(1):</b> SBE session begins on 4th Monday for <b>22-23</b> Secured Roll direct from NTC and appeals from CBE. Appeals from CBE must be filed by <b>3-10-22</b>.</p>		<p><b>NRS 362.135:</b> NPM appeals for <b>2021</b> calendar year generally must be filed by <b>5-20-2022</b>.</p>						<p><b>NRS 361.380(1):</b> SBE concludes hearings by Nov. 1 for the <b>22-23 Secured Roll</b> and <b>21-22 Unsecured Roll</b>.</p>		
	<p><b>NAC 361.7012(5):</b> Direct appeals to SBE of NTC certified values for <b>22-23</b> must be filed by <b>January 15, 2022</b>. Mine properties must be directly appealed to SBE</p>		<p><b>NRS 361.390 (1):</b> <b>2022-23</b> Tax roll filed with SBE on or before <b>March 10, 2022</b>.</p>	<p><b>NRS 361.340(11):</b> CBE may reconvene for matters remanded by the SBE.</p>			<p><b>NRS 361.340(11):</b> CBE may reconvene for matters remanded by the SBE.</p>						
	<p><b>NRS 361A.273(1):</b> Appeals of conversions from ag land designation occurring between <b>7-1-21</b> and <b>12-15-21</b> may go to CBE.</p>	<p><b>NRS 361A.273(2):</b> Appeals of conversions from ag land designation occurring between <b>12-16-21</b> and <b>7-1-22</b> may go to SBE if filed prior to <b>7-15-22</b>.</p>											
Budget	<p><b>NRS 361.390</b> Assessor (and Department) to file preliminary segregation report for <b>22-23</b> year prior to Jan. 31</p>	<p><b>NRS 360.690:</b> Department to provide preliminary revenue projections for <b>22-23</b> year to local governments by Feb. 15</p>	<p><b>NRS 361.390</b> Assessor files final segregation report prior to March 5. Dept. provides final revenue projections to local govts by March 15; abatement reports by March 25; Taxpayers file net proceeds revenue projection reports on March 1 (<b>NRS 362.115</b>)</p>	<p><b>NRS 362.115:</b> Dept reports to counties by March 15. <b>NRS 354.596:</b> Tentative budget filed to Dept by April 15.</p>	<p><b>NRS 354.596:</b> Budget hearings for <b>22-23</b> year held 3rd week to end of May for local jurisdictions</p>	<p><b>NRS 354.598:</b> Final budget adopted by local governments by Jun. 1 (June 8 for school districts); <b>NRS 361.455:</b> Tax rates adopted by NTC June 25; Abatement Summary Report for <b>21-22</b> Unsecured Roll due June 1</p>	<p><b>NRS 387.1235:</b> Department to provide estimate of local funds available to school districts to Dept. of Education by July 15.</p>		<p><b>NAC 361.609</b> Abatement summary report due from treasurers for <b>22-23</b> Secured Roll</p>				