

# Steps in a State Board of Equalization Appeal

## Appeals from Decision of the County Board of Equalization

### **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 listed on the hearing notice. The party who appealed is the petitioner and the other party is the respondent

### **What's in the record?**

The State Board hears and determines appeals based upon the evidence and data which was first submitted to the County Board. No other evidence is allowed unless it is proven to the satisfaction of the State Board that it was

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impossible in the exercise of due diligence to have discovered or secured new evidence in time to have submitted the same to the County Board prior to its

final adjournment. *NRS 361.400(3)*.

You do not need to submit a copy of the record made at the County Board, because the State Board has already asked the County Clerk for all exhibits, papers, reports, other documentary evidence, and audio and video recordings of the County Board proceedings. If you discovered evidence that was not available in time to

**New evidence must be submitted to the State Board and to the other parties not less than 7 business days before the hearing.**

present to the County Board, you may ask the State Board to consider it, but remember you will have to show that it was impossible to obtain the new evidence in time for the county board hearing.

**You may review the record received from the County Board of Equalization hearing at any time in our offices. You may also request an electronic copy of the County Board record either by email or on CD. An electronic copy of the record will be provided to you about 5 days before the hearing.**

### **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** in the hearing notice. You may fax your document to the State Board, at (775) 684-2020 or email to:

[stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us)

**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.**

Briefs, memorandum or other written explanation are not considered new evidence. However, a party "must not include in or attach to his brief, memorandum or other written explanation an exhibit, paper, report or other documentary evidence that is included in the record submitted to the State Board." Also, a party is not required to submit a brief. *NAC 361.703*.

### **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 and length of presentations will ordinarily be a brief orientation by the county assessor; then a presentation of not more than 15 minutes by the petitioner; a presentation of not more than 15 minutes by the respondent, followed by a rebuttal by the petitioner of not more than 5 minutes. *NAC 361.741*

### **After the Hearing**

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

**You may review the permanent regulations for practice and procedure before the State Board on the internet, beginning at <https://www.leg.state.nv.us/NAC/NAC-361.html#NAC361Sec682>**

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