



**Nevada State Board of Equalization**

**Petition for DIRECT Appeal by County Assessor or Department of Taxation**

If you have questions about this form or the appeal process, please call: (775) 684-2160  
 Email completed form to: [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us) or Fax (775) 684-2020  
 Mail: State Board of Equalization, 3850 Arrowhead Dr, Carson City, NV, 89706

**PROPERTY OWNERS MUST NOT USE THIS FORM. USE FORM 5102SBE.**

*Please Print or Type:*

**Part A. PETITIONER INFORMATION**

NAME OF PETITIONER AND/OR ORGANIZATION :					
NAME OF ASSESSOR OR DEPARTMENT REPRESENTATIVE				TITLE	
MAILING ADDRESS (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

**Part B. PROPERTY OWNER AND RESPONDENT INFORMATION**

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
NAME OF RESPONDENT (IF DIFFERENT THAN PROPERTY OWNER LISTED ABOVE):				TITLE	
MAILING ADDRESS OF RESPONDENT (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

**Part C. PROPERTY OWNER ENTITY DESCRIPTION**

*Check organization type which best describes the Property Owner if an entity and not a natural person.*

- Sole Proprietorship                       Trust     Corporation  
 Limited Liability Company (LLC)    General or Limited Partnership    Government or Governmental Agency  
 Other, please describe: \_\_\_\_\_

The organization described above was formed under the laws of the State of \_\_\_\_\_.

The organization described above is a non-profit organization.  Yes     No

**Part D. PROPERTY IDENTIFICATION INFORMATION**

**1. Enter Physical Address of Property:**

ADDRESS	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
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**2. Enter Applicable APN or Account Number from assessment notice or taxbill:**

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER
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**3. Does this appeal involve multiple parcels? Yes  No**

*List multiple parcels on a separate, letter-sized sheet.*

If yes, enter number of parcels: _____	Multiple parcel list is attached. <input type="checkbox"/>
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**4. Check Property Use Type:**

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

**5. Check Year and Roll Type of Assessment being appealed:**

<input type="checkbox"/> 2025-2026 Secured Roll	<input type="checkbox"/> 2024-2025 Unsecured Roll	<input type="checkbox"/> 2024-2025 Supplemental Roll
<input type="checkbox"/> 2025-2026 Centrally-assessed Roll	<input type="checkbox"/> 2024-2025 Net Proceeds Roll	

Other years being appealed: \_\_\_\_\_

*Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.*

For Clerk Use Only:
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**Part E. VALUE OF PROPERTY**

Property Type	As established by County Assessor or Department of Taxation		Petitioner: <i>What is the value you seek? Write N/A on each line for values which are not being appealed.</i>	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land				
Buildings				
Personal Property				
Possessory interest in real property				
Centrally-assessed properties				
Net Proceeds of Minerals				
Total				

**Part F. TYPE OF APPEAL**

*Check box which best describes the authority of the State Board to take jurisdiction to hear the appeal.*

NRS 361.360(3): The value of real or personal property is being appealed, but the appeal could not be heard by a county board of equalization because the real or personal property was placed on the unsecured tax roll after December 15.  
 NRS 361.395(1): Request for equalization of neighborhood or market area.  
 NRS 361.403: This is an appeal regarding the undervaluation, overvaluation or non-assessment of property by the Nevada Tax Commission (centrally-assessed utility or transportation properties).  
 NRS 361.769(3)(b): Property escaping taxation.  
 NRS 362.135: This is an appeal of the certification of Net Proceeds of Minerals Tax by the Department of Taxation.  
 This is an appeal of the denial of exemption of real or personal property by Department of Taxation  
 Other reason, please describe. \_\_\_\_\_

**Part G. ATTACH A STATEMENT DESCRIBING THE FACTS, REASONS AND STATUTORY BASIS RELIED UPON TO SUPPORT THE CLAIM, PURSUANT TO NAC 361.7012(6).**

**Part H. COUNTY APPEAL INFORMATION**

County in which appeal was heard:	County Case Number:	Date Heard by County:
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**VERIFICATION**

**I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.**

▶ \_\_\_\_\_  
Petitioner Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date