

Nevada State Board of Equalization

Taxpayer Petition for DIRECT Appeal

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., 2nd Floor, Carson City, NV, 89706



Please Print or Type:

**Part A. PROPERTY OWNER AND PETITIONER INFORMATION**

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

**Part B. PROPERTY OWNER ENTITY DESCRIPTION**

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

- 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 C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A**

Check box which best describes the relationship of Petitioner to Property Owner:  Additional information may be necessary.

- Self     Trustee of Trust                       Employee of Property Owner  
 Co-owner, partner, managing member                       Officer of Company  
 Employee or Officer of Management Company  
 Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property  
 Other, please describe: \_\_\_\_\_

**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	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
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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 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"/> 2024-2025 Secured Roll	<input type="checkbox"/> 2023-2024 Unsecured Roll	<input type="checkbox"/> 2023-2024 Supplemental Roll
<input type="checkbox"/> 2024-2025 Centrally-assessed Rol	<input type="checkbox"/> 2023-2024 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.*

**Part E. VALUE OF PROPERTY**

Property Type	As established by County Assessor or Department of Taxation		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	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				

For Clerk Use Only:
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**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 361A.240(2)(b): The value of open-space property is being appealed, but the appeal could not be heard by a county board of equalization because the under-or-over valuation of open-space use assessment was placed on the unsecured tax roll after December 15.

NRS 361A.273(2): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after December 16 and before July 1.

NRS 361.403: This is an appeal regarding the undervaluation, overvaluation or non-assessment of property by the Nevada Tax Commission (centrally-assessed utility, transportation or mine properties).

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. AUTHORIZATION OF AGENT** *Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the State Board.*

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition.

I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

*List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.*

**Authorized Agent Contact Information:**

NAME OF AUTHORIZED AGENT:			TITLE:		
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.

\_\_\_\_\_  
 Authorized Agent Signature Title Date

**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; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part H above is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part H.

\_\_\_\_\_  
 Petitioner Signature Title Date

*Agent Signature required only if Petitioner did not sign certification and a separate Agent Authorization will be submitted.*

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; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and NAC 361.7018 and the limitations contained in the Agent Authorization Form 5105SBE to be separately submitted.

\_\_\_\_\_  
 Authorized Agent Signature Title Date