Nevada State Board of Equalization

ASSESSOR Petition for Appeal from the Decision of the County Board of Equalization

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.
Mail to: State Board of Equalization, 3850 Arrowhead Dr., Carson City, NV, 89706.

PROPERTY OWNERS MUST NOT USE THIS FORM. USE FORM LGS-F038

Please Print or Type:

Part A. ASSESSOR INFORMATION

NAME OF ASSESSOR AND COUNTY TITLE :					
NAME OF ASSESSOR 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*

2. Enter Applicable APN or Account Number from assessment notice or taxbill:

ASSESSOR'S PARCEL NUMBER (APN)	*ACCOUNT NUMBER*

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. ☐

4. Check Property Use Type: ☑

☐ Vacant Land ☐ Mobile Home (Not on foundation) ☐ Mining Property
☐ Residential Property ☐ Commercial Property ☐ Industrial Property
☐ Multi-Family Residential Property ☐ Agricultural Property ☐ Personal Property
☐ Possessory Interest in Real or Personal property

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

☐ 2027-2028 Secured Roll ☐ 2026-2027 Unsecured Roll ☐ 2026-2027 Supplemental Roll
☐ 2027-2028 Centrally-Assessed Roll ☐ 2026-2027 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:

Part E. VALUE OF PROPERTY

	As established by County Board of Equalization		Assessor: *What is the value you seek? Write N/A on each line for values which are not being appealed.*	
Property Type	**Taxable Value**	**Assessed Value**	**Taxable Value**	**Assessed value**
Land				
Buildings				
Personal Property				
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(1); NRS 361.400(2): The value of real or personal property is being appealed; the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property.

☐ NRS 361A.240(2)(b): The under-or-over valuation of open-space use property is being appealed.

☐ NRS 361A.273(1): 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 July 1 and before December 16 and the appeal was heard by the County Board.

☐ NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the applicable exemption:

_____

☐ Other reason, please describe. _____

Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL.

Part H. COUNTY APPEAL INFORMATION

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

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