

**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](mailto: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.*

<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Trust	<input type="checkbox"/> Corporation
<input type="checkbox"/> Limited Liability Company (LLC)	<input type="checkbox"/> General or Limited Partnership	<input type="checkbox"/> Government or Governmental Agency
<input type="checkbox"/> 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.

**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"/> 2026-2027 Secured Roll	<input type="checkbox"/> 2025-2026 Unsecured Roll	<input type="checkbox"/> 2025-2026 Supplemental Roll
<input type="checkbox"/> 2026-2027 Centrally-Assessed Roll	<input type="checkbox"/> 2025-2026 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

Property Type	As established by County Board of Equalization		Assessor: <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				
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:
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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 \_\_\_\_\_