

NEVADA STATE BOARD OF EQUALIZATION

HEARING DATE: 9/29/25-10/1/25

CASE #: 25-114 BRIEF

2709 PINTO LANE

APN: 139-32-703-002

RECEIVED

SEP 02 2025

Department of Taxation
District III, Las Vegas

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ASSESSOR'S OFFICE NO
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SEPT. 9, 2025.)

(35 pages + cover sheet)

Brief for Nevada State Board of Equalization – Case # 25-114

The basis for this appeal was spelled out in the 6 page attachment petitioner included with the appeal form in February, 2025. This document addresses the vast majority of petitioner's concerns and justifications as to the reason(s) the county board erred in their decision.

I am including this document as this was not sent to the county by petitioner and petitioner does not know whether the state forwarded this to the county. If this constitutes 'evidence that is in the record submitted to the State Board' that 'must not be included in the brief' per the instructions provided by the Nevada Department of Taxation, please discard it and petitioner will just refer to it at the hearing.

A copy will be delivered to the county 20 days in advance (on or before 9/9/25) of the hearing in order to ensure they have a complete set of documents. They, too, can discard it if they already have it in their possession.

Subsequent to the hearing, and based upon the testimony by Ms. Weidner, petitioner is including additional documentation to assist in the hearing, of which only 1 document would be considered 'new evidence,' an email dated after the hearing from Ms. Jamie Jacobs to petitioner.

Everything else would fall under the category of written explanation, etc., and has never been submitted to the state or county.

State Board of Equalization Appeal of Clark County BOE 2025 Case # 734

On February 6, 2025 this case was heard, however, petitioner was unable to attend to represent his position. Petitioner was scheduled to be out of the country from January 29, 2025 – February 19, 2025, a trip that was a year in the making, to celebrate his 50th wedding anniversary. Even though the Clark County Assessor's (CCA) office was made aware of these plans, the hearing would not be rescheduled.

I was, however, able to watch the hearing a few days later, as it is posted online. During the hearing the Secretary for the assessor and the DA's representative made inaccurate and misleading statements regarding petitioner's appeal to the board members. Having no ability to rebut these misleading statements, and with the board having limited knowledge of this particular situation, the board unanimously voted to not hear the evidence and 'denied jurisdiction' over the matter, based solely on the assessor's perspective.

Factual Background:

The issue at hand is petitioner's property was extensively remodeled in 2021. Final inspection occurred on July 27, 2022. The assessor issued a supplemental assessment for the 2022/2023 fiscal year for a taxable value of ~\$878K (assessed value of ~\$ 307K, or 35% of the taxable value).

Petitioner did not challenge the value of the supplemental until 4Q2024 and appeal the supplemental assessment until January 9, 2025. Between Oct. 2024 and January 9, 2025 petitioner met with representatives of the CCA's office and as a result of those meetings the assessor agreed that numerous errors were made in the calculation of the supplemental assessment. The sum total of these substantial errors was a net reduction in the taxable value of ~\$200K, representing a 23% reduction. This also means that the original amount was 29% more than the final result.

The appeal of the supplemental assessment had nothing to do with the absolute value of the original value nor the new lower value. The appeal was solely related to petitioner's assertion and claim that his rights as established in Article 10, Section 1 of the Nevada state constitution were violated.

During the hearing, Ms. Widener representing the CCA's office, presented the case and told the board that my appeal was basically stale, because, in her opinion, I missed the filing deadline. She explained that NRS 361.765 and NRS 361.768 provides the county a 3 year look back to make corrections for factual and clerical errors. She further advised the board

that since assessed value can only go down, petitioner has no legal right to continue to challenge the new (lower) number as the statute of limitations has passed. She also told them that the assessor's office addressed all of petitioner's concerns in arriving at the final amount. This, too, is misleading. The assessor's office refused to address the filing deadline issue and what was and what was not excluded from the 3% abatement cap. What she also did not tell them is that nowhere in either of the above statutes does it preclude a challenge to the 'corrected' number. She also did not tell them that the premise of the appeal was not that the assessment was incorrect in the absolute, but it was unfair and inequitable when compared to similarly situated properties in petitioner's immediate neighborhood and that petitioner was asserting that the property's assessment was inequitable and contrary to Nevada law. While Ms. Widener did inform the board that petitioner provided reasons as to why the appeal was not filed in a timely manner in the document they all had in front of them, not a single board member chose to take a look and Ms. Widener did not read, explain, nor elaborate on the 5 reasons, below, that petitioner set forth in the appeal:

1. THE CLARK COUNTY ASSESSOR, IN LATE 2024, ACKNOWLEDGED FACTUAL ERRORS OCCURRED IN THE EXECUTION OF THE ASSESSMENT. AS SUCH, PETITIONER HAS THE RIGHT TO NOW CHALLENGE THE NEWLY UPDATED ASSESSMENT. EVEN THOUGH THE NEW ASSESSMENT IS LESS THAN THE ORIGINAL, PETITIONER WILL PROVE THAT THE ASSESSOR HAS FAILED TO FOLLOW THE NEVADA STATE CONSTITUTION IN THE DETERMINATION OF THIS ASSESSMENT.
2. THE ASSESSOR, ADDITIONALLY, VIOLATED NAC 361.61049 BY FAILING TO NOTIFY PETITIONER OF SUPPLEMENTAL INCREASE OTHER THAN VIA AN EMAIL IN DEC. 2021, WHICH WAS SUBSTANTIALLY LESS THAN WHAT WAS SUBSEQUENTLY PROCESSED. 'A COUNTY ASSESSOR SHALL INCLUDE WITH EACH NOTICE OF ASSESSED VALUATION OR AMENDED NOTICE OF ASSESSED VALUATION PROVIDED TO A TAXPAYER OR AN OWNER OF PROPERTY PURSUANT TO NRS 361.300 A STATEMENT OF WHETHER ANY DETERMINATION HAS BEEN MADE THAT WILL RESULT IN THE EXCLUSION OF ANY ASSESSED VALUE FROM THE CALCULATION OF ANY PARTIAL ABATEMENT THAT APPLIES TO THE SUBJECT PROPERTY ATTRIBUTABLE TO ANY INCREMENTAL INCREASE IN THE ASSESSED VALUE...'
3. ARTICLE 10, SECTION 1 OF THE NEVADA CONSTITUTION STATES: 'THE LEGISLATURE SHALL PROVIDE BY LAW FOR A UNIFORM AND EQUAL RATE OF ASSESSMENT AND TAXATION.'
4. NRS 361.260 STATES: 'EACH YEAR, THE COUNTY ASSESSOR...SHALL ASCERTAIN BY DILIGENT INQUIRY AND EXAMINATION ALL REAL PROPERTY IN THE COUNTY WHICH IS SUBJECT TO TAXATION.'
5. **IN 2008, IN THE STATE BOARD OF EQUALIZATION V. BARTA, THE APPELLATE COURT RULED AGAINST THE STATE. THE REASONS ARE CRITICAL BUT THE TIMING IS ALSO CRITICAL. THE COURT ORDERED THE SBOE TO ROLL BACK THE ASSESSMENTS/TAXES FROM THE 2004-2005 YEAR TO 2022-2023 RATES AND REFUND THE EXCESS TAXES PLUS 6% INTEREST.**

Ms. Widener also told the board that petitioner's argument regarding the application of the Barta ruling was very different and that that case dragged on for 15-17 years but was filed in a timely manner. The representative from the DA's office spoke up to say she agreed entirely with Ms. Widener's interpretation.

Based on Ms. Widener's very persuasive, but one sided, explanation the board voted unanimously, without hearing any evidence and at the recommendation of Ms. Weidner, to 'deny jurisdiction' in this matter.

Petitioner respectfully requests that the State Board of Equalization overrule the Clark County BOE and allow this appeal to move forward. due to the Clark County board being ill informed and being improperly advised by Ms. Widener, and allow this matter to be adjudicated based solely on its merits.

Petitioner offers the following reasons for this request:

1. Ms. Widener improperly implied and the board improperly inferred from her statement that petitioner could not appeal this decision at this time because NRS 361.765 and NRS 361.768 prohibits such action. This is a false statement. Both of these statutes are silent on the issue.
2. NRS 361.356 1(b) states that 'the unsecured tax roll which was assessed on or after May 1 and on or before December 15 who believes that his or her property was assessed at a higher value than another property whose use is identical and whose location is comparable **'MAY'** appeal the assessment , on or before the following January 15, to the county board of equalization.' This statute does not read **'MUST'** which should be interpreted that it can't be heard this year. It says nothing about next year or the year after. In fact Ms. Widener made the point that it could have been filed the prior year, meaning a 2 year window. Additionally, since the supplemental assessment was initiated in the 2022/2023 fiscal tax year (July 1, 2022-June 30, 2023) but the final inspection did not occur until July 27, 2022, the supplemental assessment was premature and should have been initiated for the 2023/2024 fiscal tax year, fitting into the timeframe described by Ms. Widener.
3. The CCA violated petitioner's rights by violating NAC 361.61049, notification of determination which is intended to alert taxpayers of assessments that are excluded from partial abatements. I informed the assessor this was never received. Assessor claims to have sent it. I requested a copy of mine 3 times via email and once in person on February 20, 2025. I was told it couldn't be found and/or they don't release these documents. To this day I still have not seen it.
4. Ms. Widener also improperly informed the BOE panel that petitioner's appeal must be denied due to a tardy filing. NRS 11.190- NRS 11.217 delineates the statute of limitations that apply to a variety of specific areas of law, none of which are applicable to this matter. NRS 11.220, however, is a catch all statute that is intended to cover everything not covered in NRS 11.190- NRS 11.217.

NRS 11.220 Action for relief not otherwise provided for. An action for relief, not hereinbefore provided for, must be commenced within 4 years after the cause of action shall have accrued, regardless of whether the underlying cause of action is analogous to that of any other cause of action with a statute of limitations expressly prescribed by law.

Based on NRS 11.220, petitioner has 4 years in which to appeal.

5. If none of the above are persuasive, it should be noted that petitioner's rights were also violated by the failure of the assessor's office to comply with NRS 361.260, which states, 'each year, the county assessor, except as otherwise required by a particular statute, shall ascertain by **DILIGENT INQUIRY AND EXAMINATION ALL** real property that is in the county on July 1 which is subject to tax.' Failure to perform this legally required function on petitioner's neighbors while increasing petitioner's real estate taxes threefold from the prior year created an inequitable taxation, violating the Nevada constitution and inflicting extreme financial harm to petitioner, ad infinitum.

The CCA's office failed to properly and correctly apply supplemental assessments to numerous properties on petitioner's block and the immediate adjacent blocks both north and south of petitioner and listed by address in the appeal that was not heard. By failing to perform their required duties, they violated petitioners right to a 'uniform and equal rate of assessment and just taxation' as prescribed for in Article 10, Section 1 of the Nevada state Constitution.

6. If all the above is still unsatisfactory to convince the state to overturn the county's decision then Nevada's discovery rule would certainly apply as it relates to the issue of late filing claimed by the CCA's office. Nevada's discovery rule state:

Nevada's discovery rule extends the statute of limitations for injuries that aren't immediately apparent. The discovery rule "tolls" the statute of limitations, which means it pauses the clock until the injury is discovered.

7. If petitioner was challenging the assessment in the absolute, meaning there was a disagreement over an amount petitioner was notified of, the county and state might have every right to deny this appeal, notwithstanding the other issues delineated, above.

However, it is far reaching to expect petitioner, or any other taxpayer for that matter, to assume that the assessor was negligent by not performing their legal duties and then to discover said shortcoming in a manner deemed timely by the assessor.

Petitioner was injured by the failings of the assessor but appealed the assessment immediately upon discovering the injury. Immediately below is how the Nevada courts view the discovery rule:

The following, highlighted, excerpts from Nevada caselaw further define how the running of the statute of limitations is calculated:

In most cases, the statute of limitations begins to run when the plaintiff knows or should have known of facts constituting elements of the case. *Nev. Power Co. v. Monsanto Co.*, 955 F.2d 1304 (9th Cir. 1992); *Semenza v. Nev. Med. Liability Ins. Co.*, 104 Nev. 666, 765 P.2d 184 (1988).

A court can dismiss a complaint for failure to state a claim upon which relief can be granted if the action is barred by the statute of limitations. NRCP 12(b)(5); *Shupe & Yost, Inc. v. Fallon Nat'l Bank*, 109 Nev. 99, 100, 847 P.2d 720, 720 (1993). In reviewing a dismissal of a complaint, we must "determine whether or not the challenged pleading sets forth allegations sufficient to make out the elements of a right to relief." *Edgar v. Wagner*, 101 Nev. 226, 227, 699 P.2d 110, 111 (1985). In making this determination, this court must accept all the factual allegations in the complaint as true. *Pemberton v. Farmers Ins. Exchange*, 109 Nev. 789, 792, 858 P.2d 380, 381 (1993). "A claim should not be dismissed ... unless it appears to a certainty that the plaintiff is not entitled to relief under any set of facts which could be proved in support of the claim." *Hale v. Burkhardt*, 104 Nev. 632, 636, 764 P.2d 866, 868 (1988).

We have previously recognized a distinction between the "discovery rule" and the "general rule" of accrual of a cause of action for statute of limitations purposes:

The general rule concerning statutes of limitation is that a cause of action accrues when the wrong occurs and a party sustains injuries for which relief could be sought. An exception to the general rule has been recognized by this court and many others in the form of the so-called "discovery rule." **Under the discovery rule, the statutory period of limitations is tolled until the injured party discovers or reasonably should have discovered facts supporting a cause of action.**

The rationale behind the discovery rule is that the policies served by statutes of limitation do not outweigh the equities reflected in the proposition that plaintiffs should not be foreclosed from judicial remedies before they know that they have been injured and can discover the cause of their injuries.

More importantly, to deny petitioner's rights here is also to reward the CCA for failing to perform their legally required duties.

8. Lastly, Ms. Widener improperly communicated the essence of the Barta case to the panel. She focused on a singular point that they filed timely, (something I cannot confirm or deny) and that the case took somewhere between 15-17 years to resolve, which is not true. Barta may have filed his appeal on time but they missed other deadlines for which the state attempted to have the case tossed. The appellate court, however, eventually ruled in Barta's favor, regardless of the deadline issue. Below is a, highlighted, excerpt from the court's opinion of the rationale of how the appellate court ruled in this case:

'When the owner of one of two nearly identical neighboring properties pays more in taxes than her neighbor because nonuniform methods have been used to assign differing taxable values to the two properties, the owner with the greater tax burden has suffered an injury, regardless of whether her property's taxable value exceeded its full cash value. The owner with the lesser tax burden has likewise suffered an injury, in that his property was not valued uniformly with his neighbor's; however, that injurious assessment is less likely to be challenged. Even more salient is the injury when nonuniform methods cause the unequal taxation of an entire assessment group.⁴³ Suffice it to say, neither Wells, Fargo nor either of the Central Pacific cases addressed the constitutional issues surrounding the non-uniformity of methodologies used to value property for taxation like the issues that we considered in Bakst.⁴⁴ Insofar as Wells, Fargo, Central Pacific (1875), and Central Pacific (1871) suggest that a taxpayer suffers no injury by, and thus cannot contest, taxable valuation inequities arising from the use of nonuniform assessment methods, we now expressly overrule them.

Nevada's Constitution guarantees "a uniform and equal rate of assessment and taxation."⁴⁵ **That guarantee of equality should be the boards of equalization's predominant concern.'**

It is de facto nonuniform when an assessor comes onto my property and applies a nearly \$900K adjustment for improvements yet does nothing related to 5 other houses within a stone's throw of my house, one of which advertises improvements in excess of \$1M and others with improvements no less than mine. None of these homeowners paid a nickel more in taxes for their improvements while my tax bill rose from ~\$5K/yr to ~\$16K/yr.

Schedule of exhibits

Case #: 25-114

<u>EXHIBIT</u>	<u>DESCRIPTION</u>	<u>PAGE #s</u>	<u>TOTAL PAGES</u>
A	TRANSCRIPTS	1-3	3
B	EMAIL JJ TO MW	4-5	2
C	SPREADSHEET - NON UNIFORMITY	6	1
D	NRS 11.220	7	1
E	NV STATUE OF LIMITATIONS	8	1
F	INSTRUCTIONS NV SBOE	9	1
G	NAC 361.119	10-11	2
H	NRS 361.227	12-14	3
I	NRS 361.300	15-17	3
J	NRS 361.310	18-19	2
K	NRS 361.355	20-21	2
L	NRS 361.356	22-23	2
M	NRS 361.765	24-26	2
N	NRS 361.768	27-28	2
TOTAL PAGES			27

PETITION 734: 2709 PINTO LANE TRUST ETAL/WOLFSON MARK B TRS

NOTICE OF APPEARANCE

Parcel Number(s): 139-32-703-002
 Petitioner Duly Sworn: None
 Document(s) Submitted: See Attached

DISCUSSION:**MARY ANN WEIDNER**

Thank you, Chairman Farr. Case 734 is a little bit different. The Board has not heard an away case like this in a little while. The scenario here is this gentleman had the opportunity to appeal for the 2023/2024 year for the 2024/2025 year and of course this year for the 2025/2026 year. He did appeal for the 2025/2026 year, and you will find this case on page 2,893 of the second book. We have set up the 2025/2026 appeal. It is Case 90, it'll be heard on a different day but this particular case, we set up because he wanted to appeal the back years. He is not here today. You will see in his material that he told us that he would not be available to be at this hearing today because he is out of the country though he will be back for his Case 90.

The reason he believes that he has the opportunity to file for those back year appeals is because we reopened those years to do a factual error change to the record and so I want to try to explain how that works with the Board. NRS 361.765 and NRS 361.768 are two provisions that enable our office to reopen a back year for specific reasons and those reasons are for a clerical error or a factual error. So, we are not permitted to reopen a roll and change values. Once a roll is closed, it's closed, it's certified, it's done until it comes before a Board of Equalization so it must come before you or the State Board for any changes to be made. And for us to be able to do a back year appeal, it would have to be a valid year for a back year appeal for us to be able to do that.

The exceptions to that are when something is escaping taxation where, for whatever reason we missed it and there's literally been a building in place or a house in place, there are provisions for that and that is in NRS 361.769 which is actually referenced right on the appeal form for escaping taxation and in those instances, we open a back year, we bring those values before you. The appellant at that time can appeal those values because they never got a chance to get those values and so they have a right to do that. In the instance here when we're doing these types of corrections, we only do corrections to the record where we are going to lower the taxpayer's property value. We are not raising their value. We are not taxing them with additional taxes. It's a situation where they will get a reduction in taxes at best.

And so, in this scenario, the gentleman that did file this appeal could have at any time during the 2023/2024 year or the 2024/2025 year, appealed his taxes, or I'm sorry, appealed his value and we would've addressed all of his concerns at that moment in time. He did not do that. He did receive tax bills in 2023/2024. He did receive tax bills in 2024/2025 and now this year, he's chosen to file an appeal, but he wants to file it based on back years because now he's identifying things that we need to correct. We are addressing all of his concerns and correcting all of the things that he's concerned about that we are able to do by law but that it does not now reopen him to be able to file a full appeal in the back year.

There are no provisions in 765 or 768 when you're doing a reduction in a value in a back year for these provisions for them to it now opens it up for reappeal and so I know this is something the Board's not familiar with, but I did want to at least provide you that information. And so based on that, we're asking

that you not take jurisdiction because it is too late for him to file for those years. He's not here to bring forth his testimony but I did want to let you know that his information is here. You can certainly look at it. He also asked us to include some additional information in the addendum book. It begins on page 15. Some of this is valuation related and he asked us to include it in both the Case 90 and this one, but there are some points that he has made. If the Board wants to ask me any questions about any of those points that he has made, I'm happy to answer questions about that.

One of the things he's primarily referenced is he's referencing a case which is a Supreme Court Case, that's the Barta case, that went to the Nevada Supreme Court that has to do with the Village League and a case that was filed in Washoe County, and he was pointing to that case saying, "Well, they changed back year values. In that instance, the Supreme Court opened the back year and changed the values." The premise for that was completely different than this. There were things that the Supreme Court found that were unconstitutional that Washoe County had done and in both the Basque case and the Barta case, appeals were filed at the proper time for these to happen. But these cases went over I think a 15-year period, 17-year period where they were back and forth and so it appeared like they were opening up a back year and really what they were doing is adjusting the values for a year that had been appealed originally. It just took that long for it to go back and forth from the courts. I'm not sure if Sarah, your DA might have some more comments about that or wants to give you any direction on that, but I don't think it has any bearing on the fact that he wants to open a back year appeal for this particular case. And so, I'm happy to answer any other questions you may have.

TERRY FARR

Any discussion from the Board?

TAMI CAMPA

That was my only question, so thanks.

TERRY FARR

Any comments from the DA's Office?

SARAH SCHAEFFER

That would be a correct summary of the Basque and Barta cases. In those situations, the appeals were filed timely, so they were able to go back and do back years and, in this situation, the appeal was not timely.

MOTION

TERRY FARR

Thank you. Based on the information provided as well as the testimony, a motion that we deny jurisdiction on Case 734.

PETRA LATCH

Second. And can I ask because he's not asking for anything for this current tax year?

MARY ANN WEIDNER

We do have a case, Case 90 that will be heard on a different day and we have addressed all of his concerns. I'm sure he will probably try to bring more information forward at that time. So, I may be restating some of the things that I've stated today when it comes to that case, but that case will be very specifically for the 2025/2026 year.

Exhibit A

P.3

PETRA LATCH

Thank you.

VOTE

VOTING AYE: Terry Farr, Tami L. Campa, Petra Latch, Kristen Lowe, Suzette Wheeler

VOTING NAY: None

ABSENT: None

ABSTAIN: None

TERRY FARR

And that motion passes. Any more NOAs?

MARY ANN WEIDNER

That will be it for the NOAs. We can move on to the next agenda item.

FINAL ACTION:

It was moved by Member Terry Farr, seconded by Member Petra Latch, and carried by unanimous vote that the Board deny jurisdiction based on the information provided.

EXIT B

P.1

From: Jayme Jacobs Jayme.Jacobs@clarkcountynv.gov
Subject: RE: Emails
Date: Mar 24, 2025 at 5:47:01PM
To: mark wolfson mbw1016@hotmail.com

The ones with No M&S worksheet did not have an old/new applied, therefore no calculation done.

Jayme Jacobs, RES
Manager of Property Appraisal, Clark County Assessor's Office

-----Original Message-----

From: mark wolfson <mbw1016@hotmail.com>
Sent: Monday, March 24, 2025 5:36 PM
To: Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov>
Subject: Re: Emails

Thank you for the update. For the properties without the M&S worksheet can you provide the old/ new %?

On Mar 24, 2025, at 5:32 PM, Jayme Jacobs
<Jayme.Jacobs@clarkcountynv.gov> wrote:

Hi Mr. Wolfson,

I hope to have an answer soon about the home automation system.

Your request for the PRC's is ready and can be picked up tomorrow at customer service:

1. 139-32-702-002 PRC & M&S worksheet for 24/25 2327 ALTA
2. 139-32-701-008 PRC, No M&S worksheet 2608 PINTO
3. 139-32-703-003 PRC, No M&S worksheet 2701 PINTO
4. 139-32-702-030 PRC & M&S worksheet for 13/14 2315 ALTA

EX4 B P.2

5. 139-32-304-017 PRC, No M&S worksheet 2800 PINTO
6. 139-32-703-001 PRC, No M&S worksheet 2717 PINTO
7. 139-32-702-021 PRC, No M&S worksheet 2426 Palomito
8. ~~139-32-702-030 Duplicate~~
9. 139-32-306-024 PRC, No M&S worksheet 2905 Pisto
10. 139-32-304-009 PRC, No M&S worksheet 2717 AYA

Jayme Jacobs, RES

Manager of Property Appraisal, Clark County Assessor's Office

-----Original Message-----

From: mark wolfson <mbw1016@hotmail.com>

Sent: Monday, March 24, 2025 11:45 AM

To: Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov>

Subject: Re: Emails

Do you think you'll have an answer soon re: the Home Automation System?

Thx

Sent from my iPad

On Mar 24, 2025, at 11:42 AM, mark wolfson <mbw1016@hotmail.com> wrote:

Same thing for Marshall and swift worksheets if they exist?

On Mar 24, 2025, at 11:42 AM, Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov> wrote:

Jayme.Jacobs@clarkcountynv.gov

On Mar 24, 2025, at 11:42 AM,

On Mar 24, 2025, at 11:42 AM, mark wolfson <mbw1016@hotmail.com> wrote:

[illegible]

CEILING RAISED IN SOME LOCATIONS

[Go to Previous Versions of this Statute](#) ▼

2024 Nevada Revised Statutes

Chapter 11 - Limitation of Actions

NRS 11.220 - Action for relief not otherwise provided for.

Universal Citation:

NV Rev Stat § 11.220 (2024) (?)

[◀ Previous](#)

[Next ▶](#)

An action for relief, not hereinbefore provided for, must be commenced within 4 years after the cause of action shall have accrued, regardless of whether the underlying cause of action is analogous to that of any other cause of action with a statute of limitations expressly prescribed by law.

[1911 CPA § 28; RL § 4970; NCL § 8527]—(NRS A 2021, 723)

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provisions.

EXHIBIT 6

- §S 11.070 No cause of action effectual unless party or predecessor seized or possessed with 5 years.
- §S 11.080 Seisin within 5 years; when necessary in action for real property.
- §S 11.090 Peaceable entry; when not valid as claim.
- §S 11.100 Possession presumed in legal owner unless adversely held.
- §S 11.110 Occupation under written instrument or judgment; when deemed adverse.
- §S 11.120 What constitutes adverse possession under written instrument or judgment.
- §S 11.130 Premises actually occupied under claim of title deemed to be held adversely.
- §S 11.140 What constitutes adverse possession under claim of title not founded on written instrument.
- §S 11.150 Additional requirements for adverse possession: Occupation continuously for years; payment of taxes.
- §S 11.160 Relation of landlord and tenant as affecting adverse possession.
- §S 11.165 Easement by prescription when owner opens land for use by public for pedestrian access and improves land for that specific purpose.
- §S 11.170 Right of possession not affected by descent cast.
- §S 11.180 Certain disabilities excluded from time to commence actions.

ACTIONS OTHER THAN FOR THE RECOVERY OF REAL PROPERTY

- §S 11.190 Periods of limitation.
- §S 11.200 Computation of time.
- §S 11.201 Actions for common-law wrongful termination of employment.
- §S 11.202 Actions for damages for injury or wrongful death caused by deficiency construction of improvements to real property.
- §S 11.2055 Actions for damages for injury or wrongful death caused by deficiency construction of improvements to real property: Determination of date of substantial completion of improvement to real property.
- §S 11.207 Malpractice actions against attorneys and veterinarians.
- §S 11.2075 Malpractice actions against accountants.
- §S 11.208 Action by contractor against Department of Transportation upon contract for construction, reconstruction, improvement or maintenance of highway.
- §S 11.209 Actions against original contractors by employees of subcontractors or other contractors acting under, by or for original contractors for wages, contribution premiums, benefits or other indebtedness.
- §S 11.2095 Action to recover payment for money owed to hospital.
- §S 11.210 Mutual open accounts; accrual of cause of action.
- §S 11.215 Actions for damages for injury arising from sexual abuse or sexual exploitation of minor; actions involving injury arising from appearance of minor in pornography.
- §S 11.217 Actions for damages for injury arising from sexual assault of adult.
- §S 11.220 Action for relief not otherwise provided for.
- §S 11.245 Actions brought by Attorney General for deceptive trade practices.
- §S 11.250 Disabilities preventing running of statute.

ACTIONS BY OR ON BEHALF OF THIS STATE

- §S 11.255 Actions by or on behalf of this State.

28 REQUIREMENTS FOR ACTIONS INVOLVING NONRESIDENTIAL CONSTRUCTION

EXH F

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

The State Board hears and determines appeals based on the evidence and data which was first submitted to the County Board.

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

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*.

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NAC 361.119 Land: Alternate methods to sales comparison approach. (NRS 360.090, 360.250, 361.227)

1. If a county assessor is not able to use the sales comparison approach for land pursuant to NAC 361.11795 or 361.118 because sufficient sales of comparable properties which were vacant at the time of sale are not available, the county assessor shall determine the full cash value of land through any of the following methods, either in combination with available land sales or as the sole method of valuation:

- (a) Abstraction method;
- (b) Land residual technique;
- (c) Capitalization of ground rents;
- (d) Cost of development method;
- (e) Allocation method, if the properties are substantially similar; and
- (f) Regression analysis.

2. The use of sales of comparable improved properties pursuant to subsection 1 is subject to the provisions of NAC 361.11795 or 361.118, as applicable, NAC 361.1182 to 361.1188, inclusive, and the following:

(a) Sales of comparable improved properties **must** be adjusted to remove the full contributory value of all items attributable to the improvements, including, without limitation, direct and indirect costs, soft costs, entrepreneurial profit, and personal property and other nonrealty components of value. The costs may be reported in a lump-sum basis per unit.

(b) The complete obsolescence of an improvement for purposes of analyzing the sales price of a comparable improved property is best determined when the improvement is demolished or removed, but **may** be considered when:

(1) Sufficient evidence demonstrates an intention to demolish or remove the improvement, which evidence may include, without limitation, evidence that:

- (I) A permit has been issued for the demolition of the improvement;
- (II) A disclosure concerning the demolition or removal of the improvement has been filed with the Securities and Exchange Commission;
- (III) An order has been issued for the condemnation of the improvement; or
- (IV) Construction and development financing has been obtained with respect to the comparable property which establishes that the demolition or removal of the improvement is intended; and

(2) No occupancy or no use is established before the completion of the demolition or removal of the improvement.

(c) Sales of comparable improved properties **may** be used in determining valuation regardless of whether the complete obsolescence of an improvement **may** be determined or considered pursuant to paragraph (b).

(Added to NAC by Tax Comm'n by R031-03, eff. 8-4-2004; A by R166-07, 6-17-2008; R039-10, 8-13-2010, eff. 7-1-2012)

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NAC 361.1192 Land: General requirements for use of alternative methods. (NRS 360.090, 360.250, 361.227) If a county assessor uses any of the methods described in subsection 1 of NAC 361.119 to derive the value of land, the county assessor **must**:

1. Examine and evaluate:
 - (a) The reliability and accuracy of the method used;
 - (b) The characteristics of the subject property;
 - (c) The sufficiency and quantity of the data used to derive the value;
 - (d) The reliability and accuracy of the data used and any pertinent adjustments made to comparable property;
 - (e) The relative validity of each comparable sale used;
 - (f) The number and magnitude of any adjustments made to comparable property or the reasons why no adjustments were made; and
 - (g) The relative importance of individual elements of comparison; and
2. Determine whether:
 - (a) The derived value is accurate for the type of property being valued; or
 - (b) Another method must be used or additional data must be obtained to derive the value accurately.

(Added to NAC by Tax Comm'n by R039-10, 8-13-2010, eff. 7-1-2012)

2024 Nevada Revised Statutes

Chapter 361 - Property Tax

NRS 361.227 - Determination of taxable value.

Universal Citation:

NV Rev Stat § 361.227 (2024)

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1. Any person determining the taxable value of real property shall appraise:

(a) The full cash value of:

(1) **Vacant land** by considering the uses to which it may lawfully be put, any legal or physical restrictions upon those uses, the character of the terrain, and the uses of other land in the vicinity.

(2) **Improved land consistently with the use to which the improvements are being put.**

(b) **Any improvements made on the land by subtracting from the cost of replacement of the improvements all applicable depreciation and obsolescence.** Depreciation of an improvement made on real property must be calculated at 1.5 percent of the cost of replacement for each year of adjusted actual age of the improvement, up to a maximum of 50 years.

2. The unit of appraisal **must** be a single parcel unless:

(a) The location of the improvements causes two or more parcels to function as a single parcel;

(b) The parcel is one of a group of contiguous parcels which qualifies for valuation as a subdivision pursuant to the regulations of the Nevada Tax Commission; or

(c) In the professional judgment of the person determining the taxable value, the parcel is one of a group of parcels which should be valued as a collective unit.

3. The taxable value of a leasehold interest, possessory interest, beneficial interest or beneficial use for the purpose of NRS 361.157 or 361.159 must be determined in the same manner as the taxable value of the property would otherwise be determined if the lessee or user of the property was the owner of the property and it was not exempt from taxation, except that the taxable value so determined must be reduced by a percentage of the taxable value that is equal to the:

(a) Percentage of the property that is not actually leased by the lessee or used by the user during the fiscal year; and

(b) Percentage of time that the property is not actually leased by the lessee or used by the user during the fiscal year, which must be determined in accordance with NRS 361.2275.

4. The taxable value of other taxable personal property, except a mobile or manufactured home, **must** be determined by subtracting from the cost of replacement of the property all applicable depreciation and obsolescence. Depreciation of a billboard must be calculated at 1.5 percent of the cost of replacement for each year after the year of acquisition of the billboard, up to a maximum of 50 years.

5. The computed taxable value of any property **must** not exceed its full cash value. Each person determining the taxable value of property shall reduce it if necessary to comply with this requirement. A person determining whether taxable value exceeds that full cash value or whether obsolescence is a factor in valuation **may** consider:

(a) Comparative sales, based on prices actually paid in market transactions.

(b) A summation of the estimated full cash value of the land and contributory value of the improvements.

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(c) Capitalization of the fair economic income expectancy or fair economic rent, or an analysis of the discounted cash flow.

A county assessor is required to make the reduction prescribed in this subsection if the owner calls to his or her attention the facts warranting it, if the county assessor discovers those facts during physical reappraisal of the property or if the county assessor is otherwise aware of those facts.

6. The Nevada Tax Commission shall, by regulation, establish:

(a) Standards for determining the cost of replacement of improvements of various kinds.

(b) Standards for determining the cost of replacement of personal property of various kinds. The standards must include a separate index of factors for application to the acquisition cost of a billboard to determine its replacement cost.

(c) Schedules of depreciation for personal property based on its estimated life.

(d) Criteria for the valuation of two or more parcels as a subdivision.

7. In determining, for the purpose of computing taxable value, the cost of replacement of:

(a) Any personal property, the cost of all improvements of the personal property, including any additions to or renovations of the personal property, but excluding routine maintenance and repairs, **must** be added to the cost of acquisition of the personal property.

(b) An improvement made on land, a county assessor **may** use any final representations of the improvement prepared by the architect or builder of the improvement, including, without limitation, any final building plans, drawings, sketches and surveys, and any specifications included in such representations, as a basis for establishing any relevant measurements of size or quantity.

8. The county assessor shall, upon the request of the owner, furnish within 15 days to the owner a copy of the most recent appraisal of the property, including, without limitation, copies of any sales data, materials presented on appeal to the county board of equalization or State Board of Equalization and other materials used to determine or defend the taxable value of the property.

2024 Nevada Revised Statutes

Chapter 361 - Property Tax

NRS 361.300 - Time and manner for completion of secured tax roll; list of taxpayers and valuations; notice of assessed valuation.

Universal Citation:

NV Rev Stat § 361.300 (2024)

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1. On or before January 1 of each year, the county assessor shall transmit to the county clerk, post at the front door of the courthouse and publish in a newspaper published in the county a notice to the effect that the secured tax roll is completed and open for inspection by interested persons of the county. A notice issued pursuant to this subsection must include a statement that the secured tax roll is available for inspection as specified in paragraph (b) of subsection 3. The statement published in the newspaper **must** be displayed in the format used for advertisements and printed in at least 10-point bold type or font.

2. If the county assessor fails to complete the assessment roll in the manner and at the time specified in this section, the board of county commissioners shall not allow the county assessor a salary or other compensation for any day after January 1 during which the roll is not completed, unless excused by the board of county commissioners.

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3. Except as otherwise provided in subsection 4, each board of county commissioners shall by resolution, before December 1 of any fiscal year in which assessment is made, require the county assessor to prepare a list of all the taxpayers on the secured roll in the county and the total valuation of property on which they severally pay taxes and direct the county assessor:

(a) To cause, on or before January 1 of the fiscal year in which assessment is made, such list and valuations to be:

(1) Printed and delivered by the county assessor or mailed by him or her to each taxpayer in the county;

(2) Published once in a newspaper of general circulation in the county; or

(3) Published on an Internet website that is maintained by the county assessor or, if the county assessor does not maintain an Internet website, on an Internet website that is maintained by the county; and

(b) To cause, on or before January 1 of the fiscal year in which assessment is made, such list and valuations to be:

(1) Posted in a public area of the public libraries and branch libraries located in the county;

(2) Posted at the office of the county assessor; and

(3) If the list and valuations are printed and delivered or mailed pursuant to subparagraph (1) of paragraph (a) or published in a newspaper of general circulation pursuant to subparagraph (2) of paragraph (a), published on an Internet website that is maintained by the county assessor or, if the county assessor does not maintain an Internet website, on an Internet website that is maintained by the county;

(c) In a county whose population is less than 100,000, to make not fewer than 10 copies of such list and valuations available to the public free of charge during normal business hours at the main administrative office of the county for at least 60 days after the date on which the list and valuations are made available to the public pursuant to paragraph (b); and

(d) If the county assessor publishes the list and valuations on an Internet website that is maintained by the county assessor or the county pursuant to subparagraph

(3) of paragraph (a), to provide notice in a newspaper of general circulation in the county, on or before January 1 of the fiscal year in which assessment is made, which:

(1) Indicates that the list and valuations have been made available to the public on the Internet website maintained by the county assessor or the county;

(2) Provides the address of the Internet website on which the list and valuations may be accessed or retrieved; and

(3) Is displayed in the format used for advertisements and printed in at least 10-point bold type or font.

4. A board of county commissioners **may**, in the resolution required by subsection 3, authorize the county assessor not to deliver or mail the list, as provided in subparagraph (1) of paragraph (a) of subsection 3, to taxpayers whose property is assessed at \$1,000 or less and direct the county assessor to mail to each such taxpayer a statement of the amount of his or her assessment. Failure by a taxpayer to receive such a mailed statement does not invalidate any assessment.

5. The several boards of county commissioners in the State **may** allow the bill contracted with their approval by the county assessor under this section on a claim to be allowed and paid as are other claims against the county.

6. Whenever:

(a) Any property on the secured tax roll is appraised or reappraised pursuant to NRS 361.260, the county assessor shall, on or before December 18 of the fiscal year in which the appraisal or reappraisal is made, deliver or mail to each owner of such property a written notice stating the assessed valuation of the property as determined from the appraisal or reappraisal. A notice issued pursuant to this paragraph **must** include a statement that the secured tax roll will be available for inspection on or before January 1 as specified in paragraph (b) of subsection 3 and subparagraph (3) of paragraph (a) of subsection 3, if applicable, and **must** specify the locations at which the secured tax roll will be available for inspection, including the address of the Internet website on which the secured tax roll may be accessed or retrieved. If such a statement is published in a newspaper, the statement **must** be displayed in the format used for advertisements and printed in at least 10-point bold type or font.

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2024 Nevada Revised Statutes

Chapter 361 - Property Tax

NRS 361.310 - Time and manner for completion of assessment roll; closing and reopening of roll as to changes; appeal of changes; log of changes to secured roll.

Universal Citation:

NV Rev Stat § 361.310 (2024)

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1. On or before January 1 of each year, the county assessor of each of the several counties shall complete the assessment roll, and shall take and subscribe to an affidavit written therein to the effect that he or she has made diligent inquiry and examination to ascertain all the property within the county subject to taxation, and required to be assessed by the county assessor, and that he or she has assessed the property on the assessment roll equally and uniformly, according to the best of his or her judgment, information and belief, at the rate provided by law. A copy of the affidavit **must** be filed immediately by the assessor with the Department. The failure to take or subscribe to the affidavit does not in any manner affect the validity of any assessment contained in the assessment roll.

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2. The county assessor shall close the roll as to all changes on the day he or she delivers it for publication. The roll **may** be reopened beginning the next day:

(a) For changes that occur before July 1 in:

(1) Ownership;

(2) Improvements as a result of new construction, destruction or removal;

(3) Land parceling;

(4) Site improvements;

(5) Zoning or other legal or physical restrictions on use;

(6) Actual use, including changes in agricultural or open space use;

(7) Exemptions; or

(8) Items of personal property on the secured roll;

(b) To correct assessments because of a clerical, typographical or mathematical error; or

(c) To correct overassessments because of a factual error in existence, size, quantity, age, use or zoning, or legal or physical restrictions on use.

3. Any changes made after the roll is reopened pursuant to subsection 2 **may** be appealed to the county board of equalization in the current year or the next succeeding year.

4. Each county assessor shall keep a log of all changes in value made to the secured roll after it has been reopened. On or before October 31 of each year, the county assessor shall transmit a copy of the log to the board of county commissioners and the Nevada Tax Commission.

[15:344:1953]—(NRS A 1963, 210; 1975, 1657; 1979, 81; 1987, 816; 1991, 1426; 1993, 92, 176, 182; 2005, 2657)

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EXH 'K'

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2024 Nevada Revised Statutes

Chapter 361 - Property Tax

NRS 361.355 - Complaints of overvaluation or excessive valuation by reason of undervaluation or nonassessment of other property.

Universal Citation:

NV Rev Stat § 361.355 (2024)

Learn more This media-neutral citation is based on the American Association of Law Libraries Universal Citation Guide and is not necessarily the official citation.

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1. Any person, firm, company, association or corporation, claiming overvaluation or excessive valuation of its real or secured personal property in the State, whether assessed by the Nevada Tax Commission or by the county assessor or assessors, by reason of undervaluation for taxation purposes of the property of any other person, firm, company, association or corporation within any county of the State or by reason of any such property not being so assessed, shall appear before the county board of equalization of the county or counties where the undervalued or nonassessed property is located and make complaint concerning it and submit proof thereon. The complaint and proof **must** show the name of the owner or owners, the location, the description, and the taxable value of the property claimed to be undervalued or nonassessed.

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2. Any person, firm, company, association or corporation wishing to protest the valuation of real or personal property placed on the unsecured tax roll which is assessed between May 1 and December 15 **may** appeal the assessment on or before the following January 15, or the first business day following January 15 if it falls on a Saturday, Sunday or holiday, to the county board of equalization.

3. The county board of equalization forthwith shall examine the proof and all data and evidence submitted by the complainant, together with any evidence submitted thereon by the county assessor or any other person. If the county board of equalization determines that the complainant has just cause for making the complaint it shall immediately make such increase in valuation of the property complained of as conforms to its taxable value, or cause the property to be placed on the assessment roll at its taxable value, as the case may be, and make proper equalization thereof.

4. Except as provided in subsection 5 and NRS 361.403, any such person, firm, company, association or corporation who fails to make a complaint and submit proof to the county board of equalization of each county wherein it is claimed property is undervalued or nonassessed as provided in this section, is not entitled to file a complaint with, or offer proof concerning that undervalued or nonassessed property to, the State Board of Equalization.

5. If the fact that there is such undervalued or nonassessed property in any county has become known to the complainant after the final adjournment of the county board of equalization of that county for that year, the complainant **may** file the complaint on or before March 10 with the State Board of Equalization and submit his or her proof as provided in this section at a session of the State Board of Equalization, upon complainant proving to the satisfaction of the State Board of Equalization he or she had no knowledge of the undervalued or nonassessed property before the final adjournment of the county board of equalization. If March 10 falls on a Saturday, Sunday or legal holiday, the complaint **may** be filed on the next business day. The State Board of Equalization shall proceed in the matter in the same manner as provided in this section for a county board of equalization in such a case, and cause its order thereon to be certified to the county auditor with direction therein to change the assessment roll accordingly.

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2024 Nevada Revised Statutes Chapter 361 - Property Tax NRS 361.356 - Appeal to county board of equalization where inequity exists.

Universal Citation:

NV Rev Stat § 361.356 (2024) (?)

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1. An owner of any real or personal property placed on:

(a) The secured tax roll who believes that his or her property was assessed at a higher value than another property whose use is identical and whose location is comparable may appeal the assessment, on or before January 15 of the fiscal year in which the assessment was made, to the county board of equalization. If January 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

(b) The unsecured tax roll which was assessed on or after May 1 and on or before December 15 who believes that his or her property was assessed at a higher value than another property whose use is identical and whose location is comparable may appeal the assessment, on or before the following January 15, to the county board of equalization. If January 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

2. Before a person may file an appeal pursuant to subsection 1, the person must complete a form provided by the county assessor to appeal the assessment to the county board of equalization. The county assessor may, before providing such a form, require the person requesting the form to provide the parcel number or other identification number of the property that is the subject of the planned appeal.

3. If the board finds that an inequity exists in the assessment of the value of the land or the value of the improvements, or both, the board may add to or deduct from the value of the land or the value of the improvements, or both, either of the appellant's property or of the property to which it is compared, to equalize the assessment.

4. In the case of residential property, the appellant shall cite other property within the same subdivision if possible.

(Added to NRS by 1997, 732; A 2001, 1551; 2003, 2765; 2009, 1219)

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EX 4 M

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2024 Nevada Revised Statutes

Chapter 361 - Property Tax

NRS 361.765 - Correction of clerical and typographical errors on tax rolls.

Universal Citation:

NV Rev Stat § 361.765 (2024) (?)

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1. If a clerical or typographical error or errors appear upon the real or personal property tax roll of any county which have not been corrected by any officer or board vested by law with the duty of correcting such errors, the county assessor of the county upon whose tax roll such errors appear shall make a report thereof to the board of county commissioners of the county.

2. The board of county commissioners shall thereupon examine the error or errors so reported, together with such evidence as may be

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presented in connection therewith, and, if satisfied that the errors or any of them are purely clerical or typographical shall:

(a) By an order entered in the minutes of the board authorize and direct the county treasurer to correct the error or errors so reported so as to conform to the true assessment; and

(b) Deliver a copy of the order to the county treasurer, who shall thereupon make the corrections and change the tax roll or rolls in conformity therewith.

3. If it appears that corrections of mathematical or typographical errors on the tax roll are necessary, the county assessor may, with the concurrence of the county treasurer, make corrections in the assessed valuation of any property within the county. When such corrections are made, the county treasurer shall make such adjustments as are necessary to the tax rolls for fiscal years within 3 years after the fiscal year for which the corrections were made. The adjustment may be a full refund or a credit against taxes due which may be allocated over a period no longer than 3 years.

4. At the end of each fiscal year the county treasurer shall report to the board of county commissioners all corrections made under subsection 3 during such fiscal year. The board of county commissioners shall approve or disapprove each correction reported. The county treasurer shall make any adjustments to the tax rolls made necessary by the disapproval by the board of county commissioners of any corrections made.

[1:70:1949; 1943 NCL § 1930.01]—(NRS A 1969, 629; 1997, 1580)

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2024 Nevada Revised Statutes

Chapter 361 - Property Tax

NRS 361.768 - Correction of overassessment of real or personal property because of factual error; adjustment for partial or complete destruction of real property improvement or personal property.

Universal Citation:

NV Rev Stat § 361.768 (2024)

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1. If an overassessment of real or personal property appears upon the secured tax roll of any county because of a factual error concerning its existence, size, quantity, age, use or zoning or legal or physical restrictions on its use within 3 years after the end of the fiscal year for which the assessment was made, the county assessor shall make a report thereof to the board of county commissioners of the county.
2. The board of county commissioners shall examine the error so reported, together with any evidence presented and, if satisfied that the error is factual, shall:
 - (a) By an order entered in the minutes of the board, direct the county treasurer to correct the error; and
 - (b) Deliver a copy of the order to the county treasurer, who shall make the necessary adjustments to the tax bill and correct the secured tax roll. The

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adjustment may be a full refund or a credit against taxes due which may be allocated over a period no longer than 3 years.

3. Partial or complete destruction of a real property improvement or of personal property may be adjusted pro rata if the destruction occurred on or after the lien date and the property was rendered unusable or uninhabitable for a period of not less than 90 consecutive days. The adjustments may be made in the form of a credit on taxes due or a refund if taxes have been paid for the period. The county assessor shall notify the county treasurer of each adjustment. The county assessor shall report recommended adjustments to the board of county commissioners no later than June 30 of each fiscal year.