

INTRODUCTION TO THE OPEN MEETING LAW

Washoe County District Attorney's Office

Learning Objectives

- ◆ Introduce you to the Open Meeting Law ("OML")
- ◆ Enable you to recognize OML issues

Legislative Intent of "OML"

NRS 241.010 sets forth a legislative declaration, as follows:

- All public bodies exist to aid in the conduct of the people's business.
- It is the intent of the OML that board **deliberations** and board **actions** be conducted openly.

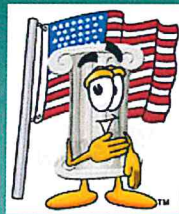
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When Does the OML Apply?

- ◆ In general, OML applies to all meetings of a public body at which deliberation takes place and/or action may occur.

Pillars of the OML

- ◆ Public Body
- ◆ Meeting
- ◆ Notice
- ◆ Agenda
- ◆ Minutes



Public Body

NRS 241.015(3)

- ◆ Any administrative, advisory, executive or legislative body of the state or local government
- ◆ which **expends or disburses** or is supported in whole or in part by **tax revenue**
- ◆ or which **advises or makes recommendations** to an entity which expends or disburses or is supported in whole or in part by tax revenue
- ◆ includes any board, commission, committee, subcommittee or other subsidiary thereof



Who is NOT a "Public Body"?



- ◆ NRS 241.016(2) provides that a "public body" does not include the Nevada Legislature
- ◆ Most private non-profit corporations

Meeting

NRS 241.015(3)(a)(1)

- ◆ In general, a "meeting" is:
 - The **gathering** of members of a public body at which a **quorum** is present to **deliberate** toward a decision or to take **action** on any matter over which the public body has supervision, control, jurisdiction or advisory power.



What is a Quorum?

NRS 241.015(5)

- ◆ A simple majority of the public body's membership
- ◆ Or another proportion as required by specific statute

Methods of Holding Meetings

- ◆ In addition to standard meetings, and if properly noticed and open to the public:
 - Via telephone
 - Video conference



Special Note

- ◆ Electronic communication must not be used to circumvent the spirit or letter of the Open Meeting Law
- ◆ NRS 241.016(4)



Serial Communications Prohibited

"[A] quorum of a public body using serial electronic communication to deliberate toward a decision or to make a decision on any matter over which the public body has supervision, control, jurisdiction or advisory power violates the Open Meeting Law. That is not to say that in the absence of a quorum, members of a public body cannot privately discuss public issues or even lobby for votes. However, if a quorum is present, or is gathered by serial electronic communications, the body must deliberate and actually vote on the matter in a public meeting."

Del Papa v. Board of Regents, 114 Nev. 388, 400 (1998)

Watch Out for "Walking Quorum"

NRS 241.015(3)(a)(2)

- ◆ If public body's members engage in **series** of gatherings at which:
 - (I) Less than a quorum is present at any individual gathering;
 - (II) The members of the public body attending one or more of the gatherings **collectively constitute a quorum**; and
 - (III) The **series** of gatherings was held with the **specific intent** to avoid the OML.

Exception: Attorney-Client Communications

- ◆ Quorum of board members may gather to receive information from the public body's attorney regarding potential or existing litigation, and to deliberate toward a decision= NOT a meeting
 - NRS 241.015(3)(b)(2)
- ◆ E-mail communication with the board's attorney= generally NOT a meeting
 - **But do not hit "Reply All"**

Social Function

NRS 241.015(3)(b)(1)

Don't turn a party into a meeting!

- ◆ Even if a quorum is present, social functions are NOT meetings, as long as the members do **not deliberate** toward a decision or take action on any matter over which the public body has supervision, control, jurisdiction or advisory power.




Notice
NRS 241.020

- ◆ Content
 - Remember: Right of the public to know
 - Day, Time, Place (include room)
- ◆ Posting
 - Four prominent places
 - Including place of meeting
 - Websites
- ◆ Mailing
 - subscription
- ◆ 3 Working Days (by 9 a.m.)
 - Not day of the meeting
 - Not weekends and holidays



Agenda
NRS 241.020

- ◆ Clear and Complete (stringent standard)
 - Could your neighbor understand what is going to happen at the meeting?
- ◆ Information v. Deliberation v. Action
 - Informational Discussion
 - Deliberation
 - ◆ Collectively examining, weighing and reflecting upon the reasons for or against the action.
 - ◆ Includes collective exchange of facts preliminary to ultimate decision.
 - Action
 - ◆ Decision, commitment or promise, affirmative vote
- ◆ Stick to the Agenda



Action—Voting Minimums

- ◆ If a public body has a member who is not an elected official, an affirmative vote taken by a majority of the members **present** during a meeting of the public body
 - NRS 241.015(1)(c)
- ◆ If all the members of a public body are elected officials, an affirmative vote taken by a majority of all the members of the public body
 - NRS 241.015(1)(d)

Public Comment

- ◆ Public comment is welcomed during a block of time at the beginning and end of the meeting
- ◆ Cannot restrict a speaker's viewpoint
- ◆ But conduct that disrupts the meeting's order, efficiency, or safety may be limited
- ◆ Board cannot deliberate or take action in response to public comment, unless it's already on the agenda

Materials Available to the Public

- ◆ Agenda
- ◆ Supporting Materials
 - Before the meeting
 - On the day of the meeting
 - Upon being available to the "public body" supporting materials must be made available to the public.
 - Confidential support material must relate to proprietary information under NRS 332.025, and does not need to be disclosed to the public.
- ◆ Can be made available by e-mail if the requester approves

Minutes

NRS 241.035

- ◆ Minutes:
 - **A meeting must be audio recorded or transcribed by a certified court reporter**
 - May be taken by hand
 - Must be available within 30 working days after the meeting
 - Must be retained for five years (audio for one year)
- ◆ Minutes of closed meetings may be released only with the consent of the person



OML Violations

- ◆ Action taken in violation of the Open Meeting Law is **void** - NRS 241.036
- ◆ If convicted of an OML violation, a member of a public body **vacates their seat** - NRS 283.040(1)(d)
- ◆ Serious violations of the OML can result in **misdemeanor** charges



Corrective Action

- ◆ If an OML violation occurs, the public body may take corrective action within 30 days
- ◆ Violations, as determined by the Attorney General's Office, must be reported on the next agenda

Enforcement

- ◆ Attorney General's Office has primary jurisdiction to enforce OML
- ◆ AG may bring a legal proceeding to **void an action** allegedly taken in violation of the Open Meeting Law; or to **obtain an injunction** to prevent violations of the Open Meeting Law
- ◆ A private citizen may also bring a legal proceeding

Golden Rule of OML

- ◆ If the public body is not sure whether a certain act should be done in the open, it should ALWAYS perform that act at a properly noticed open meeting.

Sources of Information

- ◆ NRS Chapter 241
 - Google NV Legislature- Law Library- Nevada Revised Statutes
- ◆ NRS Chapter 241 case law annotations
 - Available at local law library
- ◆ Published opinions from the Attorney General's Office relating to the OML
 - Available online at <http://ag.state.nv.us>



Additional Sources of Information

- ◆ Letters issued by the Attorney General's Office after investigation of OML complaints
 - Available on line at <http://ag.state.nv.us>
- ◆ Open Meeting Law Manual published by the Attorney General's Office
 - Available on line at <http://ag.state.nv.us>

But wait... there's more!

- ◆ Don't assume that other public body members will be able to spot every issue!
- ◆ Discuss any questions/issues with legal counsel

Any Questions



Ethics in Government

- ◆ NRS Chapter 281A
- ◆ The Ethics Code is a series of rules governing the conduct of certain public officers and employees

To Whom Does it Apply?

- ◆ Public employees-- which include any person who performs public duties under the direction and control of a public officer for compensation paid by the state or any county, city or other political subdivision.
- ◆ Public officers-- which include a person elected or appointed to a position which:
 - Is established by law
 - Involves the exercise of public power, trust or duty.

281A.400

- ◆ No gifts that would tend to influence improperly
- ◆ No use of position to get unwarranted privileges
- ◆ No negotiation by employee or officer of contract between government agency and employee's or officer's business
- ◆ No payment from private source for performance of duties

- ◆ No use of confidential information obtained through position to benefit personal interests
- ◆ No suppression of government info that would tend to be unfavorable to employee
- ◆ No attempts to benefit personal interests through use of subordinate.

◆ No seeking of employment or contracts thru use of government job

◆ No improper use of government property
- Exception for de minimis use

Conflicts of Interest

◆ DISCLOSE

◆ If, at the time a matter is called, a member has a conflict of interest, it must be disclosed

◆ Conflicts include commitments in a private capacity to the interests of others in the matter, pecuniary interest in the matter, receipt of a gift or loan in connection with a matter

Recusal

◆ Recusal is generally disfavored because of the importance of public official in carrying out their duties.

◆ Recusal nonetheless necessary only in clear cases where the independence of judgment of a reasonable person in the public officer's situation would be materially affected by the conflict

Ethics Acknowledgement

- ◆ 281A.500 requires public officers to file a form with the Nevada Ethics Commission acknowledging review of ethical standards

Any Questions



PUBLIC OFFICERS AND PUBLIC EMPLOYEES:

WHEN YOU THINK YOU MAY HAVE A CONFLICT OF INTEREST TO DISCLOSE AT A PUBLIC MEETING, ASK YOURSELF THE FOLLOWING IMPORTANT QUESTIONS TO DETERMINE WHETHER TO DISCLOSE THE CONFLICT OR BOTH DISCLOSE AND ABSTAIN FROM PARTICIPATING IN THE MATTER. See NRS 281A.420

DOES THE MATTER BEFORE ME HAVE TO DO WITH:

1. MY ACCEPTANCE OF A GIFT OR A LOAN?
2. MY PECUNIARY (any economic) INTEREST? OR
3. THE INTERESTS OF A PERSON TO WHOM I HAVE A COMMITMENT IN A PRIVATE CAPACITY? That's defined as a person who is:
 - A. A MEMBER OF MY HOUSEHOLD (someone who lives with me),
 - B. A PERSON RELATED TO ME within the third degree of blood or marriage (namely: a spouse, child, grandchild, great grandchild, great grandparent, grandparent, parent, brother, sister, niece, nephew, aunt, or uncle),
 - C. MY EMPLOYER; or the employer of a member of my household,
 - D. A PERSON WITH WHOM I HAVE A SUBSTANTIAL AND CONTINUING BUSINESS RELATIONSHIP, OR
 - E. A PERSON SUBSTANTIALLY SIMILAR to one of the people described in this paragraph 3, items A, B, C, or D above.

If my answer to any of the above is YES, then, when the matter is being considered,

I **must disclose**, on the record, sufficient information to fully inform or put the public on notice of the potential effect of my acting on the matter, or of the effect of my disclosing and then abstaining from acting on the matter, due to my conflict of interest. My disclosure must describe the nature and extent of the relationship.

AND

I **must abstain only in a clear case** where the independence of judgment of a reasonable person in my situation would be materially affected by the conflict just disclosed. I should undertake the abstention analysis on the record immediately after a disclosure.

WHAT YOU MIGHT SAY: "Mr./Madam Chair, NRS 281A.420 requires me to disclose a conflict of interest. The matter before this body affects my acceptance of a gift or loan / my pecuniary interest / my commitment in a private capacity to the interests of Daisy Duchess, my foster mother. (Next, you must take time to describe the potential conflict between your interest and the matter before the body or board on which you serve.) Ms. Duchess' doughnut business will be financially enhanced if we approve building the new police station next door to her shop, and she will likely face financial ruin if we don't. Ms. Duchess is everything to me even if she isn't my biological mother. She raised me in her home from age 3 until I turned 19. Our relationship is substantially similar to a blood relation, probably closer, and therefore, I conclude that the independence of judgment of a reasonable person in my situation would / would not be materially affected by this relationship, and because this is / is not a clear case of a disqualifying conflict of interest, I am going to be voting / abstaining from voting in this matter." (If you decide to abstain, you must refrain from advocating for or against the matter in any way.)

REMEMBER, YOU MAY DISCLOSE EVEN AN APPEARANCE OF IMPROPRIETY, THOUGH YOU ARE NOT REQUIRED TO DO SO. THIS TYPE OF DISCLOSURE ASSISTS IN YOUR DUTY TO AVOID CONFLICTS OF INTEREST AND TO ENHANCE AND MAINTAIN THE PUBLIC TRUST. SEE NRS 281A.020.

DISCLAIMER: THIS DOCUMENT IS INTENDED AS A GENERAL GUIDE AND IS NOT TO BE CONSTRUED AS PROVIDING LEGAL ADVICE. IN ADDITION, IT DOES NOT FULLY ADDRESS THE DISCLOSURE AND ABSTENTION REQUIREMENTS OF THE ETHICS IN GOVERNMENT LAW AND OFFERS YOU NO PROTECTION FROM LIABILITY EVEN IF YOU FOLLOW ITS PROVISIONS.

If you are a public officer or employee presented with a potential conflict of interest, please consult with the attorney for the body on which you serve, seek other legal advice, or contact the Commission on Ethics.

NEVADA ACKNOWLEDGMENT OF ETHICAL STANDARDS FOR PUBLIC OFFICIALS

PERSONAL INFORMATION:

NAME:	TITLE OF PUBLIC OFFICE:
PUBLIC ENTITY:	
DATE APPOINTED OR ELECTED TO OFFICE (current term):	
ADDRESS:	CITY, STATE, ZIP:
TELEPHONE	E-MAIL:

I HEREBY ACKNOWLEDGE that (Handwritten initials required to the left of each of the following statements, as indicated):

INITIALS HERE

I have received, read and understand the statutory ethical standards for public officers and public employees provided in NRS Chapter 281A (NRS 281A.500(1)(a)); and

SIGNATURE HERE

I have a responsibility to inform myself of any amendments to the statutory ethical standards as soon as reasonably practicable after each session of the Legislature (NRS 281A.500(1)(b)).

I understand that my refusal to execute and file this acknowledgement constitutes a willful violation of Chapter 281A of NRS, which may subject me to civil penalties. Further, if I am subject to removal from office pursuant to NRS 283.440, the Commission may file a complaint in the appropriate court for my removal for nonfeasance in office (NRS 281A.500(8)).

THE INFORMATION I HAVE PROVIDED HEREIN IS ACCURATE AND COMPLETE.

Date: _____

Signature: _____

Print Name:

WHO IS REQUIRED TO FILE:	WHEN (Due Date):
Appointed public officer.	Within 30 days of taking office, for each term of office.
Elected public officer who is elected at general election.	Jan. 15 th of the year following the general election, for each term of office.
Elected public officer who is elected at an election other than the general election.	Within 30 days of taking office, for each term of office.
Appointed public officer who serves at the pleasure of the appointing authority and does not have a definite term of office.	Within 30 days of taking office and then Jan. 15 th every even-numbered year while holding that office.

Statutory Ethical Standards may be obtained or requested from:

Nevada Commission on Ethics
704 W. Nye Lane, Suite 204
Carson City, Nevada 89703
775.687.5469 • 775.687.1279 fax
<http://ethics.nv.gov>

File completed form with:

Nevada Commission on Ethics
704 W. Nye Lane, Suite 204
Carson City, Nevada 89703
775.687.5469 • 775.687.1279 fax



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

DEONNE E. CONTINE
Secretary

MEMORANDUM

Date: December 15, 2017
To: All County Boards of Equalization
From: Jeffrey Mitchell, Deputy Executive Director, Department of Taxation
Copy: All County Assessors; All County Clerks
Subject: 2018-2019 County Board of Equalization Guidelines

A handwritten signature in blue ink, appearing to be "J. Mitchell", written over a horizontal line.

The Department of Taxation is pleased to provide you with the 2018-19 version of the County Board of Equalization Guidelines. The Guidelines contain procedures for establishing the record during the hearing, Open Meeting Law guidelines, procedures for clerks to prepare the record, and information for taxpayers appealing their property values, including sample appeal forms and agent authorization forms.

Please note that all SBE appeal forms and agent authorization forms have been updated. The electronic versions of these forms are available to you for modification for your county contact information. Please call our office at (775) 684-2160 and we will be happy to help you.

If a taxpayer appeals to the State Board, please transmit the record on 8-1/2" x 11" paper or send electronically.

Please do not hesitate to call us if questions arise as to process or the proper procedures regarding the handling of evidence.



NEVADA DEPARTMENT OF TAXATION
Division of Local Government Services

COUNTY BOARDS OF
EQUALIZATION
HEARING GUIDELINES
2018-2019

Division of Local Government Services

County Boards of Equalization

Hearing Guidelines

2018-2019

Department of Taxation
Division of Local Government Services
1550 College Parkway, Suite 115
Carson City, NV 89706
Phone 775.684.2160 • Fax 775.684.2020

December 15, 2017

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Session Timeline

		2018 CALENDAR YEAR						2018-2019 FISCAL YR					
		Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Appeal	NRS 361.356(1) & NRS 361.357(1): Appeals of values on 18-19 Secured may be made to County Board of Equalization by 1-15-18 .	NRS 361.360 (3): Appeals of values on 17-18 Unsecured Roll made after 12-15-17 but before 4-30-18 may be heard by SBE if filed prior to 5-15-17.											
	NRS 361.355(2): Appeals of values placed on 17-18 Unsecured Roll between 5-01-17 and 12-15-17 may go to CBE	NRS 361.340(10): CBE ends on 2-28-18 for appeals of values on the 18-19 Secured and 17-18 Unsecured Rolls.	NRS 361.380(1): SBE session begins on 4th Monday for 18-19 Secured Roll direct from NTC and appeals from CBE. Appeals from CBE must be filed by 3-10-18.		NRS 362.135: NPM appeals for 2017 calendar year generally must be filed by May 20, 2018.							NRS 361.380(1): SBE concludes hearings by Nov 1 for the 18-19 Secured Roll and 17-18 Unsecured Roll.	
	NAC 361.7012(5): Direct appeals to SBE of NTC certified values for 18-19 must be filed by 1-15-18. Mine properties must be directly appealed to SBE		NRS 361.390 (1): 2018-19 Tax roll filed with SBE on or before March 10, 2018.	NRS 361.340(11): CBE may reconvene for matters remanded by the SBE.				NRS 361.340(11): CBE may reconvene for matters remanded by the SBE.					
	NRS 361A.273(1): Appeals of conversions from ag land designation occurring between 7-1-17 and 12-16-17 may go to CBE.	NRS 361A.273(2): Appeals of conversions from ag land designation occurring between 12-16-17 and 7-1-18 may go to SBE if filed prior to 7-15-18.											

Establishing the Record During the Hearing

Establishing the Record For Findings of Fact, Conclusions of Law

Quick Reference Guide

Identification of Parties

1. Who is appearing on behalf of the Petitioner?
2. Who is appearing on behalf of the Respondent?
3. If no one is appearing, what is in the written record to show the proceeding can go forward?

These types of questions are addressed to the parties and/or to your DA or staff.

Authority of Board

1. Does the Board have jurisdiction to hear the case?
 - a. Mandated by which NRS? (What is this case about and how is the Board entitled to decide it?)
 - b. Was the appeal filed timely?
2. Why does the County Board have authority to determine taxable values?

These types of questions are addressed to the parties and/or to your DA or County Clerk.

Due Process: Notification

1. Were the parties given adequate, proper, and legal notice of the time and place of the hearing?
2. Was the matter properly noticed pursuant to the NRS 241.020 and the regulations of the Board?

These types of questions are addressed to your DA or County Clerk.

Scope of Review

Ask your DA for the appropriate standard for review. Here are a few examples:

1. Was there relevant evidence that supports a conclusion? What was that evidence? (If the value is "reasonable," state why it is reasonable.)
2. Was the record as a whole considered? ("I have considered the record as a whole and find...")
3. Was the evidence credible? ("I find this evidence to be credible because...")
4. Was there a preponderance of evidence to support the position taken? ("Although the respondent has provided some information, I find that petitioner's evidence is persuasive and shows...")

Valuation

These examples are NOT COMPREHENSIVE, but are illustrative only. Questions depend on the type and amount of evidence provided by the parties.

Sample questions for the Assessor; these may already be in the record submitted by the Assessor. If not, ask.

1. Describe the parcel. Include the parcel size, shape, zoning, location, land use, brief description of the improvements, and total taxable and assessed value.
2. Name the tax roll and the year under discussion (i.e., 2017-18 Secured Tax Roll; the prior year "reopened or supplemental" roll or the prior year 2016-17 Unsecured Tax Roll).
3. Was this parcel reappraised this year? If not, what land and improvement factors were applied?
4. Were the land and improvement factors approved by the Tax Commission?
5. How was the base-lot value or comparative unit value determined for the area in which the subject parcel lies? Provide the initial sales data that was used.
6. What are the principle characteristics of the neighborhood?
7. What adjustments, if any, were made to the base-lot value or comparative unit value to account for differences in the subject property from the base lot or comparative unit?
8. How was the amount of the adjustment determined?
9. NRS 361.260(7) states that an assessor cannot use sales to develop the initial land value after July 1 (of the previous year). Did the assessor comply with this requirement?
10. Were there any sales between July 1 of the prior year and January 1 of this year which show trends supporting the initial land value determined for subject parcel?
11. Was Marshall-Swift used to determine the improvement values?
12. What multipliers and modifiers (i.e., regional cost multiplier, climate, seismic, resort, hillside modifiers) in Marshall-Swift were used in valuing this property?
13. What is the quality class assigned to the building?
14. What is the occupancy code assigned to the building?
15. Did you consider the information supplied by the taxpayer?

Sample questions for the Taxpayer

1. Are you appealing the land value, the improvement value, or both?
2. What sales do you have that would show the taxable value of the land exceeds full cash value?
3. What evidence do you have that the Marshall-Swift Costing manual was inappropriately used?
4. Why do you disagree with the value established by the Assessor?
5. The comparable sales used by the Assessor have certain characteristics. Explain in detail why these sales are not comparable, and why the sales you have are more comparable.

Other Examples of Typical Questions

These examples are NOT COMPREHENSIVE, but are illustrative only. Questions depend on the type and amount of evidence provided by the parties.

1. Exemptions / Deductions / Deferments

Has the Petitioner clearly demonstrated a right to an exemption or deduction?

For instance: Agricultural Use

“The statutes and NACs require that the real property be used as a business venture for profit, and must produce a gross income of \$5,000 in the last year. On page 10 of the record, there is Exhibit 2 which is Schedule F for the IRS. The schedule shows \$5,000 was reported last year. I find this evidence to be credible and sufficient to show agricultural use.”

2. How was taxable value established?

What steps did the county assessor go through to arrive at taxable value?

“NRS 361.227 requires that depreciation be subtracted from replacement cost new at the rate of 1.5% per year. Please show me where replacement cost was calculated and how depreciation was applied.”

3. How was fair market value established?

“The property is an income-producing property. NRS provides for an income approach to be used to estimate fair market value. Please show me how the income stream and cap rate were developed.”

Dos and Don'ts in Making a Decision

1. Avoid statements that begin “It seems...” or “It appears...”
2. State the fact and the evidence which supports the fact.

“Taxable value was incorrectly calculated because the Assessor used the wrong square footage. Although the cost per square foot is correct as shown on page 10, the cost was applied to an incorrect amount. The house is actually 1,200 square feet according to the record at page 23, but the Assessor used 1,500 square feet.”

3. If possible, make reference to the statute or court decision, or ask your DA or staff to include the reference in the written decision.

Hearing Procedures County Boards of Equalization

1. Identify date, docket number, and title of appeal or case.
2. Summarize appeal and nature of case.
3. Identify Board members, staff; request appearances of parties.
Ask attorney or person represented to identify themselves.
 - o Name
 - o Business address (or ask if address is on attendee sheet)
 - o Party he or she represents
4. Specify transcription procedures.
5. Request all witnesses who will testify to stand and raise their right hand; the oath is administered by Board attorney:

“Do each of you swear or affirm the testimony you will give in this matter will be the truth, the whole truth and nothing but the truth under penalty of perjury?”

Note for the record that all witnesses have answered in the affirmative, and remind counsel that it is their obligation to ensure each witness has been properly sworn, and reminded of their oath prior to testifying.

6. Motions or preliminary matters for consideration.
7. Confidentiality issues – exhibits or testimony.
8. Opening statements at discretion of Board – petitioner followed by respondent.
9. Petitioner or his/her representative may proceed with his or her evidence and testimony.
10. Respondent or his/her representative may proceed with his or her evidence and testimony.
11. Petitioner or his/her representative present rebuttal evidence.
12. Within reason, and at the discretion of the Board, the Respondent presents sur-rebuttal evidence.
13. Confirm exhibits presented and admitted/denied.
14. Close evidentiary presentation.
15. Petitioner closing argument.
16. Respondent closing argument.
17. At Board's discretion, allow parties to submit briefs and proposed findings of fact and conclusions of law.
18. At its discretion, the Board may:
 - a. entertain motions to resolve the case, or
 - b. take case under advisement
19. Adjourn.

Open Meeting Law Guidelines

Open Meeting Law

The County Clerk has the very important duty of notifying the parties and the public about when and where meetings of the County Board of Equalization will be held. There are two specific regulations with regard to the duty to notice parties and the public, listed below. For a complete discussion on the Open Meeting Law of Nevada, please refer to NRS Chapter 241, Meetings of State and Local Agencies. You may also access the Attorney General's Open Meeting Law Manual at:

http://ag.nv.gov/uploadedFiles/agnv.gov/Content/About/Governmental_Affairs/OML_Portal/2016-01-25_OML_12TH_AGOMANUAL.pdf

This section contains examples of hearing notices and agendas for posting.

Duty to Notice Parties

NAC 361.626 Duties of county clerk. (NRS 361.335, 361.340)

1. Each county clerk shall:
 - (a) In addition to giving notice as required by chapters 241 and 361 of NRS, post a notice for each meeting of the county board of equalization at the meeting room and the clerk's office.
 - (b) Publish a notice in a newspaper of general circulation in the county at least 5 days before the first meeting by using a display advertisement which is no smaller than 2 by 4 inches and includes the deadline for filing petitions.
2. The county clerk or a representative of the county clerk shall attend all meetings of each panel of the county board of equalization.

[St. Bd. of Equalization, Reg. No. 2 part § 1, eff. 12-29-75; A 1-1-77; renumbered as Reg. No. 1 part § 1, 10-14-77; Reg. No. 2 part § 2, eff. 12-29-75; A and renumbered as Reg. No. 1 part § 2, 10-14-77; + Reg. No. 3 §§ 1 & 2, eff. 12-29-75; A 1-1-77; A and renumbered as Reg. No. 2 §§ 1 & 2, 10-14-77]—(NAC A 1-6-84)

- **See example of Posted Agenda.**

NAC 361.634 Notices. (NRS 361.340)

The county clerk shall maintain adequate proof of mailing or personal delivery of all letters or notices scheduling appearances before the county board of equalization. The proof may be a certificate of mailing or other reliable evidence. The letter or notice must advise the petitioner he or she is to pay for a court reporter and transcript if a transcript is desired and that one copy of the transcript must be provided to the county and one provided to the State Board of Equalization. A courtesy copy of such letters or notices must be delivered to the county assessor.

[St. Bd. of Equalization, Reg. No. 3 part §§ 3 & 4, eff. 12-29-75; A and renumbered as Reg. No. 3 § 3, 1-1-77; renumbered as Reg. No. 2 § 3, 10-14-77]

- **See examples of Hearing Notices from which you may wish to take excerpts.**

A compliance checklist for the Open Meeting Law, developed by the Attorney General's Office, is also included in this section.

The checklist comes from the 2016 Open Meeting Law Manual, see link at the top of the page.

This Compliance Checklist is from the Nevada Attorney General's Nevada Open Meeting Law Manual, 12th Edition, January 2016. Check the following website for updates: http://ag.nv.gov/uploadedFiles/agnv.gov/Content/About/Governmental_Affairs/OML_Portal/2016-01-25_OML_12TH_AGOMANUAL.pdf

Part 1 COMPLIANCE CHECKLIST

This is a checklist to reference when applying the Open Meeting Law. References in brackets are to the NRS and sections of this manual.

- _____ Does the Open Meeting Law apply?
- _____ Is the entity a public body? [NRS 241.015(4), §§ 3.01-3.10]
- _____ Is there an exemption or exception from the Open Meeting Law? [§§ 4.01-4.07]
- _____ Is a meeting going to occur? [NRS 241.015(3), §§ 5.01-5.13]
- _____ Will a quorum of the members of the public body be present? [§ 5.01]
- _____ Will a quorum deliberate toward a decision or take action on any matter over which the public body has supervision, control, jurisdiction, or advisory power? [§ 5.01]

Agenda (see Sample Form 1)

- _____ Has a clear and complete agenda of all topics to be considered been prepared? [NRS 241.020(2)(d)(1) §§ 6.02, 7.02]
- _____ Does the agenda list all topics scheduled to be considered during the meeting? [§§ 6.02, 7.02]
- _____ Have all the topics been described clearly in the agenda in order to give the public adequate notice? [§§ 6.02, 7.02]
- _____ Does the agenda include designated periods for public comment?
Does the agenda state that action may not be taken on the matters discussed during this period until specifically included on an agenda as an action item? [§§ 6.02, 7.04, 8.04]
- _____ Does the notice inform the public that (1) items may be taken out of the order listed on the agenda, and (2) agenda items may be combined for consideration, and (3) items may be delayed or removed at any time? [§ 6.02]
- _____ Does the agenda (1) describe the items on which action may be taken and (2) clearly denote that these items are for possible action? [§§ 6.02, 7.01, 7.02]

_____ Has each closed session been denoted, including the name of the person being considered in the closed session, and if action is to be taken in an open session after the closed session, was it indicated on the agenda?
[§§ 7.02, 9.06, NRS 241.020(2)(d)(4)]

Notice, posting, and mailing (see Sample Form 1)

_____ Has written notice of the meeting been prepared? [NRS 241.020(2), § 6.01]

_____ Does the notice include:

_____ The time, place, and location of the meeting? [§ 6.02]

_____ An agenda of topics for discussion or possible action; for further information, see Sample Form 1, this manual, or Index under “Agenda.”

_____ A list of places where the notice was posted? [§ 6.03]

_____ A statement regarding assistance and accommodations for physically handicapped people? [§ 6.02]

_____ Was the written notice [NRS 241.020(3)(a), § 6.03]:

_____ Posted at the principal office of the public body (or if there is no principal office, at the building in which the meeting is to be held)? [§ 6.03]

_____ Posted at not less than three other separate, prominent places within the jurisdiction of the public body? [§ 6.03]

_____ Posted on the official website of the State, <https://notice.nv.gov>? [§ 6.03]

_____ Posted on the public body’s website if the public body maintains a website? [§ 6.03]

_____ Posted no later than 9 a.m. of the third working day before the meeting? (Do not count day of meeting) [§§ 6.03, 6.05]

_____ In compliance with minimum public notice, is there written documentation for the public body’s record of meeting? [NRS 241.020(4)]

_____ Was the written notice mailed at no charge to those who requested a copy?
[§§ 6.04, 6.07]

_____ Was it mailed in the same manner in which the notice is required to be mailed to a member of the body? [§ 6.04]

_____ Was it delivered to the postal service used by the body no later than 9 a.m. of the third working day before the meeting? [§ 6.04]

_____ Have persons who requested notices of the meeting been informed with the first notice sent to them that their request lapses after six months? [NRS 241.020(3)(c), § 6.04]

_____ If a person's character, alleged misconduct, professional competence, or physical or mental health is going to be considered at the meeting, has that person been given written notice of the time and place of the meeting? [NRS 241.033(1), § 6.09]

_____ Does the notice contain a list of the general topics concerning the person, inform the person that he/she may attend the closed session, bring a representative, present evidence, provide testimony, and present witnesses? [NRS §241.033(4)]

_____ Does the notice inform the person that the public body may take administrative action against the person? If so, then the requirements of NRS 241.034 have been met. [NRS §241.033(2)(b)]

_____ Was the notice personally delivered to the person at least five working days before the meeting or sent by certified mail to the last known address of that person at least 21 working days before the meeting? (Nevada Athletic Commission is exempt from these timing requirements.) [NRS 241.033(1)-(2)]

_____ Did the public body receive proof of service of the notice before holding the meeting? (Nevada Athletic Commission not exempt from this requirement.) [NRS 241.033(1) (a) and (b)]

Agenda support material made available to public

_____ Has at least one copy of an agenda, a proposed ordinance or regulation that will be discussed at the meeting, and any other supporting material (except confidential material as detailed in the statute) been provided at no charge to each person who so requests copies? [NRS 241.020(6) and (7) §§ 6.06, 6.07]

_____ Has the governing body of a city or county whose population is greater than 45,000 posted its supporting materials to its website no later than the time the material is provided to members of the governing body? Material provided to the governing body during its meeting must be uploaded to its website within 24 hours after conclusion of the meeting. [NRS 241.020(8)]

_____ Does each agenda list the contact information for the person(s) from whom a requester may obtain a copy of meeting supporting materials or the place where a copy may be obtained?

Emergency Meeting

_____ Is this an emergency meeting? [NRS 241.020(2) and (10), § 6.08]

_____ Were the circumstances giving rise to the meeting unforeseen?

_____ Is immediate action required?

_____ Has the entity documented the emergency?

_____ Has an agenda been prepared limiting the meeting to the emergency item?

_____ Has an attempt been made to give public notice?

_____ While the notice and agenda requirements may be relaxed in an emergency, are other provisions of the Open Meeting Law complied with (e.g., meeting open and public, minutes kept, etc.)?

Closed Session (see Sample Form 3)

_____ Is a closed session specifically authorized by statute? [NRS 241.020(1); NRS 241.030(1), §§ 9.01-9.07]

_____ Have all the requirements of that statute been met?

If a closed session is being conducted to consider character, misconduct, competence, or physical or mental health of a person or to consider an appeal by a person of the results of an examination, see NRS 241.033:

_____ Is the subject person an elected member of a public body? If so, a closed session is not authorized. [NRS 241.031, § 9.04]

_____ Is the closed session to consider the character, alleged misconduct, or professional competence of an appointed public officer or a chief executive or administrative officer in a comparable position of a public body (i.e., president of a university, state college or community college within NSHE system, county school superintendent, or city or county manager)? If so, a closed meeting is prohibited. [NRS 241.031(1)(b)]

_____ Is the closed session to discuss the appointment of any person to public office or as a member of a public body? If so, a closed session is not authorized. [NRS 241.030(4)(d), § 9.03]

_____ Has the subject been notified as provided above? Has proof of service been returned to the public body? [NRS 241.033(1), § 6.09]

_____ If a recording was made of the open session, was a recording also made of the closed session? [NRS 241.035(4), § 9.06]

_____ Was the subject person given a copy of the recording of the closed session if requested? [NRS 241.035(6), NRS 241.033(6), § 9.06]

_____ Have minutes been kept of the closed session? [NRS 241.035(2) § 10.02]

_____ Have minutes and recordings of the closed session been retained and disposed of in accordance with [NRS 241.035(2)? § 10.03]

_____ Was a motion made to go into closed session which specifies the nature of the business to be considered and the statutory authority pursuant to which the public body is authorized to close the meeting? [NRS 241.030(3), § 9.06]

_____ Was the discussion limited to specific matters specified in the motion?
[§ 9.06]

_____ Did the public body go back into open session to take action on the subject discussed? (This must be done unless otherwise provided in a specific statute)
[§ 9.06]

_____ Has the subject requested the meeting be open? If so, the public body must open the meeting unless another person appearing before the public body requests that the meeting remains closed.
[NRS 241.030(2)(a) and (b)]

Meeting open to public; accommodations

_____ Have all persons been permitted to attend? [NRS 241.020, § 8.01]

_____ Was exclusion of witnesses at hearings during the testimony of other witnesses handled properly? [NRS 241.030(4)(b), 241.033(5), § 8.07]

_____ Was exclusion of persons who willfully disrupted a meeting to the extent that its orderly conduct is made impractical handled properly?
[NRS 241.030(4)(a), § 8.06]

_____ Have members of the public been given an opportunity to speak during the public comment period? [NRS 241.020(2)(d)(3), § 8.04]

_____ Are facilities adequate and open? [§ 8.02]

_____ Have reasonable efforts been made to assist and accommodate physically handicapped persons desiring to attend? [NRS 241.020(1), § 8.03]

_____ If the meeting is by telephone or video conference, can the public hear each member of the body? [§ 5.05]

_____ Have members of the general public been allowed to record public meetings on audiotape or other means of sound reproduction as long as it in no way interferes with the conduct of the meeting? [NRS 241.035(3), § 8.08]

Stick to agenda; emergency agenda items

_____ Have actual discussions and actions at the meeting been limited to only those items on the agenda? [§ 7.03]

_____ If an item has been added to the agenda as an emergency item:
[NRS 241.020(2) and (10), § 6.08]

_____ Was it due to an unforeseen circumstance?

_____ Was immediate action required?

_____ Has the emergency been documented in the minutes?

_____ Did the body refrain from taking action on discussion items or public comment items? [NRS 241.020(2)(d)(3), § 7.04]

Recordings

_____ The public body shall record its public meeting [NRS 241.035(4), § 10.04]:

_____ Have recordings been made of the closed session as well as open sessions? [NRS 241.035(4), § 9.06]

_____ Recordings of public meetings must be made available to the public within 30 working days after adjournment of the meeting. [NRS 241.035(2)]

_____ Recordings must be retained for at least one year after the adjournment of the meeting. [NRS 241.035(4)(a)]

_____ Recordings of public meetings must be treated as public records in accordance with public records statutes. [NRS 241.035(4)(b)]

_____ Have recordings of closed sessions been made available to the subjects of those sessions, if requested? [NRS 241.033(6)]

Minutes (see Sample Form 2)

_____ Have minutes or an audio recording been made available for both open and closed sessions? [NRS 241.035(2), (4) and (6), § 10.02]

_____ Do they include at a minimum the material required by NRS 241.035(1)? [§ 10.02]

_____ Are minutes of open sessions kept as public records under the public record statutes and NRS 241.035(2)?

_____ Have minutes of open sessions been made available for inspection by the public within 30 working days after the adjournment of the meeting, retained for at least five years, and otherwise treated as provided in NRS 241.035(2)?

_____ Have minutes of closed sessions been made available to the subjects of those sessions if requested? [NRS 241.033(6)]

Non-compliance

_____ Have any areas of noncompliance been corrected? [§§ 11.01, 11.02, 11.03, 11.04]

_____ If litigation is brought to void an action or seek injunctive or declaratory relief, was it brought within the time periods in NRS 241.037(3)? [§ 11.07]

Preparing the Record

Preparing the Record

Preparing and maintaining the record of the appeal is an extremely important function of the County Board. The County Assessor must submit a summary of appraisal data, which includes the method used to value property, comparable sales information, and maps. *See NAC 361.628 below.* The County Clerk prepares and maintains the record. *See NAC 361.638 below.* When a decision of the County Board is appealed to the State Board of Equalization, the record of the appeal must be sent to the State Board. *See NAC 361.645 below.*

NAC 361.628 Summary of appraisal data. ([NRS 361.340](#)) Each county assessor shall prepare and submit to the county board of equalization a summary of appraisal data for each property which is the subject of a complaint alleging that taxable value is in excess of full cash value. The summary must:

1. Include the method used to value the property and the sales price of comparable property which supports the valuation; and
2. Be accompanied by a map of the area showing the location of the property and all comparable property.

[St. Bd. of Equalization, Reg. No. 2 § 7, eff. 12-2-75; A and renumbered as Reg. No. 2 § 8, 1-1-77; renumbered as Reg. No. 1 § 8, 10-14-77]—(NAC A 1-6-84)

NAC 361.638 Exhibits; minutes; petition forms. ([NRS 361.340](#), [361.365](#)) Each county clerk shall:

1. Mark, record and file all exhibits submitted to the county board of equalization. A list of exhibits must be included on each petition at the place designated therefor.
2. Prepare complete minutes of each hearing, including any action taken by the board and the specific reasons for that action.
3. Complete each petition form to reflect the action taken by the board and the specific reasons for that action.
4. Submit petitions, exhibits, minutes, certificates of mailing and other material deemed pertinent by the county board of equalization to the Secretary of the State Board of Equalization no later than the fourth Monday in February.

[St. Bd. of Equalization, Reg. No. 3 §§ 5-7 & 9, eff. 12-29-75; A and renumbered as Reg. No. 3 §§ 4-6 & 8, 1-1-77; renumbered as Reg. No. 2 §§ 4-6 & 8, 10-14-77]—(NAC A 1-6-84)

REVISER'S NOTE.

[NRS 361.340](#), on which the date in subsection 4 depends, was amended twice in that respect between 1977 and the time when [NAC 361.638](#) was originally codified: See Stats. 1979 at page 1 and Stats. 1981 at page 795. The date in subsection 4 was changed by the reviser to accommodate the later of these amendments and [NRS 361.380](#).

NAC 361.645 Appeal of decision to State Board of Equalization: Record of proceedings before county board. ([NRS 361.340](#))

1. Within 15 calendar days after a county clerk receives notice from the State Board of Equalization that an appeal of a decision of the county board of equalization has been docketed for a hearing at the State Board, the county clerk shall:

- (a) Prepare a record of the proceedings before the county board in the decision on appeal, including a general index in a format prescribed by the State Board of Equalization. The index must clearly identify each exhibit, paper, report or other documentary, audio or video evidence included in the record.
- (b) Certify the record as complete except as shortened pursuant to subsection 3.
- (c) Transmit the certified record to the State Board of Equalization.
- (d) Serve a copy of the general index on each party to the appeal.

2. If a petitioner has delivered a certified transcript of the hearing before the county board to the county clerk pursuant to [NRS 361.365](#), the clerk shall include a copy of the transcript in the record. The transcript delivered to the clerk must be prepared by a certified court reporter.

3. Except as otherwise provided in this subsection, the record submitted to the State Board of Equalization must be complete. The record may be shortened:

(a) By written stipulation of all parties to the appeal; and

(b) By the omission of duplicate copies of any exhibit, paper, report or other documentary evidence submitted at the hearing before the county board. The clerk shall include original documents rather than copies of all documentary evidence, if possible.

(Added to NAC by St. Bd. of Equalization by R029-05, eff. 6-28-2006)

Checklist of Exhibits from the County Assessor

See NAC 361.628

All Materials Must be Submitted on 8-1/2" x 11" Size Pages

Maps

- Neighborhood or legal subdivision map showing parcel and surrounding area
- Comparable sales location map; mark the location of each sale relative to the location of the subject property
- Aerial maps for subject parcel and comparable sales
- Area map to which the base-lot or comparative unit method value was applied, if applicable

Property Record Card, including:

- Parcel characteristic information, including land use code, size, shape, and zoning
- Cost of each component

Land Valuation Data

- List of sales by APN used to develop the initial base-lot or comparative unit method valuation for the neighborhood or area; show analysis used to develop the base-lot or comparative unit, including mean, median, COD data if available.
- Paired sales or other analysis used to develop rates of adjustment

Description of Method Used to Derive Value

- For instance, describe how the comparable sales method, allocation, abstraction, ground rent, or other allowed method was applied.

Other, As Appropriate, for instance:

- Comparable sales data and analysis
- Income approach data and analysis
- Obsolescence data and analysis

Recording and Marking Exhibits

Procedural Steps:

1. Prepare the record and transmit electronically by ftp site, email or on cd to state board.
2. Prepare a signed County Clerk's Certification Page followed by a General Index.
3. ALL documents must not exceed 8 ½" x 11" per NAC 361.721. Rotate pages to their best viewing position.
4. Ensure the exhibits are in the order listed on the General Index. State board preference is:
 - a. Certification page
 - b. General Index
 - c. Petition
 - d. Affidavit of mailing (Hearing Notice)
 - e. Notice of Hearing
 - f. Affidavit of mailing (Notice of Decision).
 - g. Notice of Decision listing all parcels, tax year, and roll to which it applies.
 - h. Exhibit Listing (Petitioners, Assessors)
 - i. Enter a brief description of each exhibit and offering party on the General Index.
 - ii. Correctly label with appropriate number of pages.
 - iii. Ensure photos are in the best possible
 - iv. Mark exhibits consecutively, using numbers for one party and letters for the other. Typically, assessor exhibits are marked with letters (i.e., A, B) and taxpayer exhibits are marked with roman numerals (i.e., I, II).
 - v. The state board and deputy attorney general use the lower left and right hand corners of pages for numbering; please avoid using those areas if possible.
 - vi. Do not send duplicate copies of the same evidence (e.g., pages repeated in both what the taxpayer and the assessor submitted).
 - i. Agenda
 - j. Recording
 - k. Minutes

Minutes

Include the following in the minutes:

- Case / Petition Number
- Parcel Number
- Board members present
- Parties present
- Brief summary of the issues of the appeal
- Documents submitted for the record, especially new evidence.
- **Summaries of the testimony of the participants**
- **Questions by the Board members and responses to the Board**
- **Evidence or reasoning used to support decision by the Board**
- Reflect roll and tax year decision applies to. If minutes state, "upheld assessor" that generally means no changes were made. If values were changed based upon assessor's recommendation then use the terminology, "accepted assessor's recommendation of..." Include dollar amounts.
- Final action of the Board
- Voting record of the Board members

Example of General Index and Certification of Record

**State Board of Equalization Records Request
Preference of Order**

CLARK COUNTY BOARD OF EQUALIZATION

GENERAL INDEX

CBOE PETITION NO.: 182
SBOE CASE NO.: 16-114
PARCEL NO.: 161-30-812-013
DATE HEARD BY CBOE: February 6, 2016
PETITIONER: Earl D. Cottrell
RESPONDENT: Clark County Assessor

1. Clerk's Certification of Copy
2. Petition for Review of Assessed Valuation
3. Evidence of Mailing Notice of Hearing
4. Notice of Decision
5. Exhibit List
6. Petitioner's Exhibits
7. Assessor's Exhibits
8. Audio Evidence (Audio will be transmitted separately)
9. Minutes: See pertinent minutes dated 2/06/2016



Nancy Parent, County Clerk

PO Box 11130, Reno, NV 89520-0027
1001 East 9th St., Reno, NV 89512

WASHOE COUNTY BOARD OF EQUALIZATION – 2017

COUNTY CLERK'S CERTIFICATION AND GENERAL INDEX

SBOE: Case No: 112

March 23, 2017

CBOE: APN 018-351-06
Hearing No. 17-0061

Date Heard by CBOE: 2/23/2017
Petitioner(s): OUELLETTE 2008 TRUST, LOREN & GAYLA
Respondent: Washoe County Assessor

I, Nancy Parent, Washoe County Clerk and Clerk of the Washoe County Board of Equalization, do hereby certify that the documents set forth on the attached General Index are the complete record of the final administrative decision in the above-entitled matter and that the said records and this Certification were forwarded to the State Board of Equalization pursuant to NAC 361.645 via U.S. mail and electronic transfer on or before the date referenced above.

The undersigned further certifies that a copy of this Certification, together with the attached General Index, was electronically transferred to the Washoe County Assessor on or before the date referenced above.

Finally, the undersigned certifies that a copy of this Certification, together with the attached General Index, was deposited in the U.S. mail, with first class postage fully prepaid, on the date set forth above, addressed to:

OUELLETTE 2008 TRUST, LOREN & GAYLA
1708 BELFORD RD
RENO, NV 89509

NANCY PARENT, Washoe County Clerk and
Clerk of the Washoe County Board of Equalization

NP/cs
cc: Assessor's Office

WASHOE COUNTY BOARD OF EQUALIZATION
GENERAL INDEX

SBOE: Case No: 112

CBOE: APN 018-351-06
Hearing No. 17-0061

Date Heard by CBOE: 2/23/2017
Petitioner(s): OUELLETTE 2008 TRUST, LOREN & GAYLA
Respondent: Washoe County Assessor

1. Petition for Review of Assessed Valuation
2. Affidavit of Mailing (Notice of Hearing)
3. Notice of Hearing
4. Affidavit of Mailing (Notice of Decision)
5. Notice of Decision

6. **Petitioner's Exhibits:**
None.

7. **Assessor's Exhibits:**
Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

8. Agenda for the meeting 2/23/2017
9. Minutes for Hearing No. 17-0061
10. MP3 audio recording for the meeting 2/23/2017 (sent under separate mailing).

Appealing to the County Board of Equalization

Appealing to the County Board of Equalization

- ❖ All counties are requested to use the approved State Board of Equalization appeal form, ***Petition for Review of Taxable Valuation to the County Board of Equalization***. No adjustments may be made to the approved size (8 ½" x 11").
- ❖ Included are templates for your use with regard to instructions about how to fill out the form, information about the appeal process, and an agent authorization form template.
- ❖ The use of the templates is not required but is simply made available to you to use or not use as you see fit. You may modify them to fit your needs.

The State Board of Equalization forms were updated on December 15, 2017. The form for county boards is located in these Guidelines at pages 28-29.

How to Petition for a Review of Your Property Taxes: County Board of Equalization

Talk with the Assessor

There are several reasons why you may want to petition for a review of your property taxes. Whatever the reason, the first step is to contact your county assessor. Be prepared before you call or go to the Assessor's office: Have your "APN" – the Assessor's Parcel Number or the parcel identifier number if the property is personal property, readily available. The "APN" or the parcel identifier number can be found on your Notice of Assessment or tax bill.

There are three government organizations which hear property tax appeals, depending on the issue and type of property.

The **County Board of Equalization** hears appeals about the value of property established by the county assessor; whether property should be exempt from taxation; and whether certain property is appropriately designated as agricultural or open-space land.

The **State Board of Equalization** hears appeals from the decisions of the county boards of equalization. It also hears direct appeals on the value of utility property assessed by the Department of Taxation; value of mining property established by the Department of Taxation and appeals of locally assessed property under certain conditions, such as when new property is placed on the tax roll after the close of the County Board of Equalization session.

The **Nevada Tax Commission** hears appeals about property taxes (not assessed value), including appeals about tax abatements and waivers of penalties and interest. The Commission does not hear appeals about the value of property.

Be prepared to discuss your questions and points with the assessor. Ask the assessor or his staff to discuss how the value was estimated. You may request a copy of the property record card to see if the property is correctly listed. You may also request a copy of the current market evidence which supports the valuation adjustments made to your property and a comprehensive written analysis describing the adjustments. *NAC 361.1182(3)(b) and (c)*. Provide the assessor with a copy of any information which supports your request for a change in value.

The County Board of Equalization hears most appeals on issues of valuation. Depending on the type of property or the issue, however, both the State Board of Equalization and the Nevada Tax Commission also hear appeals. Make sure you understand which forum is the correct forum to hear your appeal. *See Figure 1.*

Steps in a County Board of Equalization Appeal

If you still believe a review by the County Board of Equalization is necessary after you have discussed the matter with the assessor, reviewed the assessor's information and after any factual errors have been corrected, you may initiate the appeal process as follows:

1. Obtain a copy of the County Board appeal petition form from your county assessor. *NRS 361.357(2)*.

2. Fill out the correct petition form. The County Board of Equalization, the State Board of Equalization, and the Nevada Tax Commission each has a petition form. Make sure you have obtained the correct form for the type of appeal you are making.

3. Turn in the completed County Board petition form to the county assessor by the due date. After the petition is received, the County Board Clerk will notify you of the time and place scheduled for your hearing.

Due Date for Filing County Board Appeals January 15

Or the first business day following January 15 if it falls on a Saturday, Sunday or holiday

4. Provide any evidence to the County Board ahead of your scheduled hearing date so the members can read and study your information. You may also present evidence to the County Board during the scheduled hearing.

5. Show up to the scheduled hearing! The County Board may have questions about your appeal or your evidence.

The taxpayer has the burden to show why the property valuation should be changed; exempted from taxation; or the agricultural or open-space use designation changed.

Filling out the County Board Appeal Petition Form

Step 1. Provide your name and contact information. If you have an agent or an attorney, also provide that person's name and contact information. *See Box.*

Step 2. List information about your property.

- A. Check the box for the tax year and the type of tax roll on which your property is listed. Choose only one box from: (1) the current year "secured roll;" (2) the prior year "reopened or supplemental" roll; or (3) the prior year "unsecured roll." The Notice of Assessment or your tax bill will indicate the tax year and type of tax roll on which your property is listed. Check only one box.
- B. List the APN or parcel identifier number assigned by the assessor to your property. This information can be found on the Notice of Assessment or your tax bill.
- C. List the County in which your property is located.
- D. If the appeal involves more than one parcel, check the box. If the multiple parcels should be treated as a single unit, describe how many parcels are part of the unit and then list all the APNs or parcel identifier numbers on a separate sheet of paper. If the multiple parcels do not act as a single unit, then fill out a separate appeal form for each one.
- E. List the physical address of the property.
- F. If the information is available, list the purchase price of the property and the date when it was purchased.

Step 3. Provide details about the appeal.

- 1. Provide your opinion of value for the land, improvements, and personal property. Add up the three components for the total property value. If you are only appealing a part of the value but not all, write your opinion of value on the appropriate line. For any property you are not appealing, write "N/A" on the appropriate line. For instance, if you are appealing the value of the land but not the value of the buildings, write your estimate of value on the line for "land" and put "N/A" on the line for buildings.
- 2. Describe the reasons for your appeal or request for review on the lines provided. If you need more room, attach a separate sheet of paper, and write on the lines provided "see attached sheet."
- 3. If you are providing additional information like photographs or an appraisal, check the appropriate box.

Step 4. Go to page 2. Check the most appropriate box which describes the type of appeal or review you are requesting. If you want to look up the statutory citation that is listed on the appeal form, go to: <http://leg.state.nv.us> and then select "Law Library" then "Nevada Revised Statutes" or "Administrative Code." Search the Table of Contents for the statute or regulation you need.

Step 5. Sign and date the petition. If you are being represented by an agent or attorney, that person must also sign and date the petition. Check the box if you have attached the agent authorization form.

Agent Authorization

If you appoint someone to represent you, you must provide written authorization to the County Board of Equalization indicating the representative is authorized to file the appeal on your behalf and to represent you during the hearing. The written authorization must be received no later than 48 hours after the last day allowed for filing the appeal. *NRS 361.362.*

YOUR

County Board of Equalization

PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply.

Please Print or Type:

Part A. PROPERTY OWNER/ PETITIONER INFORMATION *(Agent's Information to be completed in Part H)*

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				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
Purchase Price:		Purchase date:	

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from assessment notice or tax bill:

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. <input type="checkbox"/>
--	--

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"/> 2018-2019 Secured Roll	<input type="checkbox"/> 2017-2018 Unsecured Roll	<input type="checkbox"/> 2017-2018 Supplemental Roll
---	---	--

Part E. VALUE OF PROPERTY

Property Owner: *What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.*

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land		
Buildings		
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total		

Part F. TYPE OF APPEAL

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

- NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed, and I have attached the proof showing the owner, location, description and the taxable value of the undervalued property.
- NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.
- NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW, OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED).

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 below 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

Print Name of Signatory

Date

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 County Board.*

I hereby authorize the agent whose name and contact information appears below to file a petition to the County 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 County 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

Authorized Agent must check each applicable statement and sign below.

- I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.
- 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 the limitations contained in the Agent Authorization Form to be separately submitted.

▶ _____
Authorized Agent Signature

Title

Print Name of Signatory

Date

<input type="checkbox"/> I hereby withdraw my appeal to the County Board of Equalization.	
_____ Signature of Owner or Authorized Agent/Attorney	_____ Date

YOUR

County Board of Equalization

Agent Authorization Form

If you have questions about this form or the appeal process, please call: (XXX) xxx-xxxx

Please Print or Type:

Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:
NAME OF PERSON GRANTING AUTHORITY TO AGENT(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 INFORMATION

Check organization type which best describes the Property Owner if not a natural person: [X] 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 PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER

Check box which best describes the relationship of Petitioner to Property Owner: [X] 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 SUBJECT TO THIS AGENT AUTHORIZATION:

Enter Applicable Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) ACCOUNT NUMBER PROPERTY IDENTIFICATION NUMBER

[] Multiple parcel list attached. (Use letter-size paper)

Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: [X]

- [] 2018-2019 Secured Roll [] 2017-2018 Unsecured Roll [] 2017-2018 Supplemental Roll

Other years being appealed:

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

For office use only

Examples of Hearing Notices

Example of Notice of Hearing

Date here

NOTICE OF HEARING

CERTIFIED MAIL – xx

PETITIONER:

Address

CERTIFIED MAIL – xx

RESPONDENT:

Assessor

Address

DATE: **Hearing Date**
TIME: **Hearing Time**
PLACE: **Hearing Place**
 Hearing Address
 Hearing City

LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF EQUALIZATION: NRS 361.400

Case No: **xxx**

Parcel No: **xxx**

The County Board of Equalization (County Board) will hear the Petitioner’s appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time.

Please be aware the County Board will limit its consideration to the issues and contentions set forth in the petition. Information regarding the rules of practice and procedure before the County Board are on the attached information sheet.

If you have any questions, please call (775) 123-4567.

Joan Doe,
Secretary to the County Board of Equalization

By: _____
Title

cc: **CERTIFIED MAIL – xxx**
Representative
Address

Example of Notice of Appearance

Date here

NOTICE OF APPEARANCE

CERTIFIED MAIL – xx

PETITIONER:
Address

CERTIFIED MAIL – xx

RESPONDENT:
Assessor
Address

DATE: Hearing Date
TIME: Hearing Time
PLACE: Hearing Place
 Hearing Address
 Hearing City

Case No: xxx

Parcel No: xxx

Our records indicate one of the following:

- The appeal was filed late.
- The agent authorization does not comply with statutory requirements.

The County Board of Equalization (County Board) will determine whether the above case is within the legal authority and jurisdiction of the County Board pursuant to the requirements of NRS 361.360. Please be aware that the time is approximate and although you may be assured the matter will not be heard prior to the stated time, be prepared for possible delays as several cases are scheduled at the same time.

If the County Board decides to hear the merits of the appeal immediately upon determination it has jurisdiction, then the petitioner and the respondent may each make an additional presentation on the merits of the case.

Information regarding the rules of practice and procedure before the County Board are on the attached information sheet. If you have any questions, please call (775) 123-4567

XXX
County Clerk

By: _____

cc: **CERTIFIED MAIL – xxx**
Representative
Address

Examples of Agenda

**STATE BOARD OF EQUALIZATION AGENDA
June 15, 16, 17, 2016
8:30 a.m.**

**Grant Sawyer Office Building
June 15, Room 4401
June 16, Room 4500
June 17 8:30 a.m. until 12:00 p.m., Room 4412
June 17 1:30 p.m. until 4:30 p.m., Room 4500
555 E. Washington Avenue
Las Vegas, Nevada**

STACKED AGENDA: Each listed hearing is one of several hearings scheduled at the same time as part of a regular meeting of the State Board that is expected to begin at 8:30 a.m. June 15, 2016, until all matters on the agenda are heard. Thus, any particular hearing may be continued until later in the day. It is each taxpayer or their representative's responsibility to be present when the case is called. If the taxpayer or their representative is not present when their hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

NOTE (1): "Notice of Appearance" cases are cases in which the State Board must first determine if it can accept jurisdiction. If the State Board determines it can accept jurisdiction, the parties must be prepared to proceed on the merits of the case immediately.

NOTE (2): Appellants are advised that decisions may be rendered at any time subsequent to a hearing; the staff or a deputy attorney general may be queried at the time requesting additional information or legal points on the matter.

NOTE (3): No action will be taken on any matters during public comment. **Prior to the commencement and conclusion of a contested case or a quasi-judicial proceeding that may affect the due process rights of an individual, the board may refuse to consider public comment. See NRS 233B.126.** Public comment will be limited to comments of three minutes or less; and relevant to and within the authority of the State Board.

NOTE (4): The State Board of Equalization may take any case or item in a different order than the way the case is listed on the agenda. Items may be combined for consideration by the State Board of Equalization. Items may be pulled or removed from the agenda at any time.

The following order of presentation will ordinarily be used for each appeal:

- 1. Administration of the Oath;**
- 2. Review of Taxpayer Notices designating an authorized agent; consideration of deficient agent authorization notices;**
- 3. Consideration of Appellant or Respondent Preliminary Objections, if any;**
- 4. Consideration of Appellant or Respondent Preliminary Motions, if any;**
- 5. Consideration of State Board Preliminary Motions, if any;**
- 6. Motions to accept or deny late-filed evidence and documents pursuant to NAC 361.723 (5);**
- 7. Introduction of new evidence pursuant to NAC 361.739;**
- 8. Brief Orientation by the County Assessor or his staff (NAC 361.741);**
- 9. A presentation of not more than 15 minutes by the petitioner;**
- 10. A presentation of not more than 15 minutes by the respondent;**
- 11. A rebuttal of not more than 5 minutes by the petitioner;**
- 12. Questions by the State Board;**
- 13. Official Notice of matters recited in NAC 361.720; rules, regulations, official reports, decisions and orders of the Commission, State Board or any agency; matters of common knowledge and technical or scientific facts of established character; pertinent official documents; matters judicially noticed by the Courts; and**
- 14. Closure of hearing; discussion, consideration, and vote by the State Board. The parties may not participate in the discussion of the State Board.**

A. Opening Remarks by the Chairman; introduction of State Board members

B. Public Comment (see Note 3)

Action may be taken on the following agenda items:

June 15, 2016

<u>CASE NUMBER</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
C. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17 Secured Roll or 2015-16 Unsecured Roll, or 2015-16 Supplemental Roll			
16 120	Oehler 1992 Trust	Multi-family Res	Clark County Assessor
16 275	CF MH III Three Crowns LLC	Multi-family Res	Clark County Assessor
16 281	District Apartment Land LLC	Multi-family Res	Clark County Assessor
D. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2016-17, Secured Roll			
16 103	BR Summerlin Property, LLC	Commercial	Clark County Assessor
16 136	U.S. National Assn Tr c/o C-III Asset Mgmt	Commercial	Clark County Assessor
16 292	Mars Partners LTD	Commercial	Clark County Assessor
16 293	Mars Partners LTD	Commercial	Clark County Assessor
16 294	Mars Partners LTD	Vacant Land	Clark County Assessor
16 287	Fisher Brothers Las Vegas LLC	Commercial	Clark County Assessor
16 288	Fisher Brothers Las Vegas LLC	Commercial	Clark County Assessor
16 207	Eastgate Auto Properties LLC	Commercial	Clark County Assessor
16 210	Findlay Family Properties LP	Commercial	Clark County Assessor
16 211	Findlay-Shack Properties LLC	Commercial	Clark County Assessor
16 212	Findlay Family Properties LP	Commercial	Clark County Assessor
16 213	Findlay Family Properties LP	Commercial	Clark County Assessor
16 215	James 215, LLC	Commercial	Clark County Assessor
16 224	Palm Mortuary, Inc.	Commercial	Clark County Assessor
16 225	Palm Mortuary, Inc.	Commercial	Clark County Assessor
16 226	Palm Mortuary, Inc.	Commercial	Clark County Assessor
16 227	Palm Mortuary, Inc.	Commercial	Clark County Assessor
16 228	Palm Mortuary, Inc.	Commercial	Clark County Assessor
16 229	Palm Mortuary, Inc.	Commercial	Clark County Assessor
16 230	Palm Mortuary, Inc.	Commercial	Clark County Assessor
16 245	CDF Property Holdings, LLC	Commercial	Clark County Assessor
16 279	Findlay Family Properties LP	Commercial	Clark County Assessor
16 247	3439 W. Cahuenga LLC	Commercial	Clark County Assessor
16 216	Medford Capital LLC	Commercial	Clark County Assessor
E. For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals for Tax Years 2016-17 Determination of Jurisdiction of State Board. See Note (1)			
16 262	Medford Capital LLC	Commercial	Clark County Assessor
16 217	New Deal – Seabreeze, LLC	Commercial	Clark County Assessor
16 237	Southern California Nevada LLC	Commercial	Clark County Assessor
16 238	Tenaya Village LLC	Commercial	Clark County Assessor
16 246	CARE Holdings LLC et al	Commercial	Clark County Assessor
16 248	2550 Casino Investments, LLC	Commercial	Clark County Assessor
16 249	3391 Buffalo Building, LLC	Commercial	Clark County Assessor
16 251	CDF Property Holdings, LLC	Commercial	Clark County Assessor
16 252	CKWY Vegas LLC	Commercial	Clark County Assessor
16 253	Chilton Properties, LLC	Commercial	Clark County Assessor
16 254	Constantino Noval Nevada 2 LLC	Commercial	Clark County Assessor
16 257	Highland Industrial Park Partnership	Commercial	Clark County Assessor

16	258	Hospice Properties V, LLC	Commercial	Clark County Assessor
16	259	Jones 215 LLC	Commercial	Clark County Assessor
16	260	MBSC LLC	Commercial	Clark County Assessor
16	261	Mayflower Properties LP	Commercial	Clark County Assessor
16	263	Miller Trust et al 80%	Commercial	Clark County Assessor
16	264	New Deal - Seabreeze	Commercial	Clark County Assessor
16	266	Philana Corporation	Commercial	Clark County Assessor
16	267	Pokras Family LP	Commercial	Clark County Assessor
16	268	Pokras Family LP	Commercial	Clark County Assessor
16	270	Warm Springs LLC	Commercial	Clark County Assessor

June 16, 2016

F. For Possible Action: Adoption of Permanent Regulations

LCB File No. R097-15, Property Tax Appeal Petitions and Agent Authorizations

LCB File No. 097-15 was proposed to generally clarify and improve the procedures for appealing before the State Board of Equalization, including the information collected on appeal forms and agent authorization forms, what a written authorization entails, and definitions for the participants in an appeal. These regulations take into consideration the changes made to NRS 361.334 regarding ownership of property and NRS 361.362 regarding the written authorization that authorizes a person to file an appeal on behalf of an owner. NAC 361.721 regarding duplication of exhibits is also proposed for amendment.

**G. Briefing to and from the Board and the Secretary and Staff
For Possible Action: Proposed Hearing Schedules and Docket Management**

H. State Board of Equalization Comments (see Note 3)

I. Public Comment (See Note 3)

J. Adjournment

The Department is pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Department of Taxation in writing or call (775) 684-2160 prior to the meeting.

Notice agendas were posted at the following locations:

DEPARTMENT OF TAXATION LOCATIONS: 1550 College Parkway, Carson City; 4600 Kietzke Lane, Bldg L, Ste 235, Reno; 555 E. Washington Ave, #1300, Las Vegas; 2550 Paseo Verde Parkway, Suite 180, Henderson; Also: CLARK COUNTY GOVERNMENT CENTER, 500 S. Grand Central Parkway, Las Vegas; LAS VEGAS LIBRARY, 833 Las Vegas Blvd, Las Vegas; STATE LIBRARY & ARCHIVES, 100 Stewart St, Carson City.

Notice of this meeting was also posted on the Internet through the Department of Taxation website <http://tax.nv.gov/> and on the Internet website maintained by the Legislative Counsel Bureau <http://leg.state.nv.us/> and the Department of Administration website <https://notice.nv.gov/>.

WASHOE COUNTY BOARD OF EQUALIZATION

BOARD MEMBERS

Philip Horan, Chairman
James L. Brown
James Ainsworth, Vice Chair
Eugenia Larmore
Bobbi Lazzarone

Alternate: James Covert

COUNTY CLERK

Nancy Parent

DEPUTY DISTRICT ATTORNEY

Jennifer Gustafson
Michael Large

AGENDA

THURSDAY, FEBRUARY 25, 2016
9:00 A.M.

WASHOE COUNTY COMMISSION CHAMBERS
1001 E. 9TH STREET, BUILDING A
RENO, NEVADA

NOTE: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; or moved to the agenda of another later meeting. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. The Board may take short breaks approximately every 90 minutes.

The Washoe County Commission Chambers are accessible to the disabled. If you require special arrangements for the meeting, call the County Clerk's Office, 784-7279, 24-hours prior to the meeting.

Time Limits. Public comments are welcomed during the Public Comment periods for all matters, whether listed on the agenda or not, and are limited to three minutes per person. Persons may not allocate unused time to other speakers.

Forum Restrictions and Orderly Conduct of Business. The Board of Equalization conducts the business of Washoe County and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place and manner of speech. Irrelevant and unduly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

Responses to Public Comments. The Board of Equalization can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. During the public comment period, speakers may address matters listed or not listed on the published agenda. The Open Meeting Law does not expressly prohibit responses to public comments by the Board. However, responses from Board to unlisted public comment topics could become deliberation on a matter without notice to the public. On the advice of legal counsel and to ensure the public has notice of all matters the Board will consider, members may choose not to respond to public comments, except to correct factual inaccuracies, ask for County staff action or to ask that a matter be listed on a future agenda. The Board may do this either during the public comment item or during the following item: "*Board Member Comments: This item is limited to announcements or topics/issues proposed for future agendas."

WASHOE COUNTY BOARD OF EQUALIZATION
 AGENDA – FEBRUARY 25, 2016
 PAGE 2

Support documentation for the items on the agenda, provided to the Washoe County Board of Equalization is available to members of the public at the Washoe County Clerk’s Office (1001 E. 9th Street, Bldg A, 1st Floor, Reno Nevada) or by contacting Cathy Smith at (775) 784-7275.

All items numbered or lettered below are hereby designated **for possible action** as if the words “for possible action” were written next to each item (NRS 241.020). An item listed with asterisk (*) next to it is an item for which no action will be taken.

- *1. **CALL TO ORDER**
- *2. **SALUTE TO THE FLAG**
- *3. **ROLL CALL**
- *4. **PUBLIC COMMENTS.** Comment heard under this item will be limited to three (3) minutes per person and may pertain to matters both on and off the Board agenda. Comments are to be made to the Board as a whole.
- 5. **WITHDRAWALS**
 Petitions withdrawn after posting of agenda.
- 6. **CONSOLIDATION OF HEARINGS**
 Discussion and action for possible consolidation of hearings listed on this agenda. Consolidation to be considered when appeals assert same or similar questions of law or fact.
- 7. **RESIDENTIAL**

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

<u>ASSESSOR’S PARCEL NO.</u>	<u>PETITIONER</u>	<u>HEARING NO.</u>
019-061-11	FERNANDES, KENNETH M	16-0083

8. **COMMERCIAL**

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

<u>ASSESSOR’S PARCEL NO.</u>	<u>PETITIONER</u>	<u>HEARING NO.</u>
020-051-01	GATOR KIETZKE LLC	16-0022A
020-051-05	GATOR KIETZKE LLC	16-0022B
528-010-38	CHP SPARKS NV OWNER LLC	16-0076
163-061-07	MARTIN GATEWAY LLC ETAL	16-0078
163-071-05	WORTH GROUP DEVELOPERS LLC	16-0080

WASHOE COUNTY BOARD OF EQUALIZATION
AGENDA – FEBRUARY 25, 2016
PAGE 3

*9. **BOARD MEMBER COMMENTS:** This item is limited to announcements or topics/issues proposed for future agendas.

*10. **PUBLIC COMMENTS.** Comment heard under this item will be limited to three (3) minutes per person and may pertain to matters both on and off the Board agenda. Comments are to be made to the Board as a whole.

11. **ADJOURNMENT**

**THIS AGENDA IS AN OFFICIAL AGENDA OF THE WASHOE COUNTY
BOARD OF EQUALIZATION PREPARED AND POSTED BY THE WASHOE COUNTY
CLERK AS CLERK OF THE BOARD OF EQUALIZATION**

Pursuant to NRS 241.020, this Agenda has been posted at the following locations:
Washoe County Courthouse, 75 Court Street, Reno, Nevada
Washoe County Administration Complex, 1001 East 9th Street, Reno, Nevada (Clerk)
City of Sparks, 431 Prater Way, Sparks, Nevada
Incline Village Justice Court, 865 Tahoe Blvd, Incline Village, Nevada
City of Reno, 1 East First Street, Reno, Nevada
www.washoecounty.us
www.notice.nv.gov

County Board of Equalization

Guidelines for Writing Decision Letters

EXAMPLE OF INSUFFICIENT EVIDENCE
TO OVERTURN VALUE OF ASSESSOR

In the Matter of)
Smith Trust) Case No. 1234
Parcel No. 18-602-007)

NOTICE OF DECISION

Appearances

Deputy appeared on behalf of the Sagebrush County Assessor's Office (Assessor).

Mr. Smith (Taxpayer) appeared on behalf of himself.

Summary

The matter of the Taxpayer's petition for review of property valuations within Sagebrush County, Nevada, came before the County Board of Equalization (County Board) for hearing in Sagebrush City, Nevada, on February 10, 2018, after due notice to the Taxpayer and the Assessor.

Taxpayer objects to the increase in the property tax as it is unjustified by the activity in the area; and asserts the value of the property is negatively impacted by its location in the flight path of Air Force Base. The Assessor responds the comparable sales are similarly situated to the subject and are similarly impacted by their location to Air Force Base.

The County Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- 2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law, at NRS 241.020.
- 4) The Taxpayer did not present sufficient evidence to support a value different from that established by the County Board of Equalization.
- 5) The evidence presented by the Assessor indicates that the taxable value of the Subject Property does not exceed full cash value. The comparable sales used by the Assessor are within close proximity to the Subject Property and range in adjusted value from \$2.47 per square foot to \$3.29 per square foot. Comparing these adjusted values with that of the valuation of the Subject Property at \$2.25 per square foot, the Assessor's valuation is less than that of the comparables. A more recent sale of \$2.07 also supports the Assessor's valuation,

even though it is less than the subject. The recent sale of \$2.07 per square foot must be adjusted for location on a secondary street, unlike the subject property which is located on a commercial arterial street.

- 6) The assessed value as previously determined is 35% of taxable value.
- 7) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.
- 3) The County Board has the authority to determine the taxable values in this county.
- 4) The subject property is appraised at the proper taxable value in accordance with NRS 361.227.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

The Petition of the Taxpayer is denied based on the above Findings of Fact and Conclusions of Law. The Sagebrush County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE COUNTY BOARD OF EQUALIZATION THIS _____ DAY OF FEBRUARY, 2018

XXXX, Chairman

EXAMPLE OF SUFFICIENT EVIDENCE TO OVERTURN ASSESSOR

In the Matter of
Mr. Smith
Parcel No. 210-010

)
)
)

Case No. 1234

NOTICE OF DECISION

Appearances

Mr. Jones, Sagebrush County Assessor, and Deputy appeared on behalf of the Sagebrush County Assessor's Office (Assessor).

Mr. Smith appeared on behalf of Mr. and Mrs. Smith (Taxpayers).

Summary

Taxpayers appeal the decision of the Sagebrush County Assessor. The matter of the Taxpayer's petition for review of property valuations within Sagebrush County, Nevada, came before the County Board of Equalization (County Board) for hearing in Carson City, Nevada, on February 6, 2018, after due notice to the Taxpayer and the Assessor.

The property consists of 7 acres in an industrial park developed by the city of Jack Rabbit. The current use is as a storage yard. The property was transferred to the Taxpayer in a trade of property with the City of Jack Rabbit. Power, telephone, water and sewer are available to the property but the property is not tied into these services yet. The County Board found the lack of paved road and topography of the parcel impacted the value, and reduced the per acre value from \$14,000 per acre to \$10,000 per acre. The taxable and assessed values established by the County Board are as follows:

2015-2016 SECURED ROLL VALUE:

Parcel Number 210-010	Taxable Value		Assessed Value	
	Established by County Assessor		Established by County Assessor	
Land	\$100,800		\$35,280	
Improvements	\$5,710		\$2,000	
Personal Property	\$0		\$0	
Total	\$106,510		\$37,280	

The County Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The County Board is an administrative body created pursuant to NRS 361.340.
- 2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law, at NRS 241.020.

- 4) The Taxpayer presented sufficient evidence to support a value different from that established by the County Assessor.
- 5) The evidence presented by the Taxpayer indicates the taxable value of the Subject Property does exceed full cash value. Based on the value of the original trade of property between the Taxpayer and the City of Jack Rabbit at \$7,500 per acre and the fact the Assessor included the value of infrastructure not yet actually in place, the State Board determined the taxable value should be reduced to \$52,500 for the land and not change the taxable value of the improvements.
- 6) The assessed value as adjusted by the County Board of Equalization is 35 percent of taxable value.
- 7) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board.
- 3) The County Board has the authority to determine the taxable values in Sagebrush County.
- 4) The valuation as adjusted by the County Board results in the proper taxable value in accordance with NRS 361.227.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

The Petition of the Taxpayer is granted based on the above Findings of Fact and Conclusions of Law. The Sagebrush County Treasurer is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2015-2016 SECURED ROLL VALUE:

Parcel Number 210-010	Taxable Value		Assessed Value	
	Revised By County Board of Equalization	Revised by State Board of Equalization	Revised by County Board of Equalization	Revised by County Board of Equalization
Land	\$70,000	\$52,500	\$24,500	\$18,375
Improvements	\$5,710	\$5,710	\$2,000	\$2,000
Personal Property	\$0	\$0	\$0	\$0
Total	\$75,710	\$58,210	\$26,500	\$20,375

The Sagebrush County Treasurer is instructed to certify the assessment roll of the county consistent with this decision.

BY THE COUNTY BOARD OF EQUALIZATION THIS _____ DAY OF FEBRUARY, 2018.

XXXXX, Chairman

EXAMPLE OF AGRICULTURAL DESIGNATION; FINDING OF USE
EXAMPLE OF SUFFICIENT EVIDENCE TO OVERTURN ASSESSOR

In the Matter of)
Farmer and Rancher Trust) Case No. 1234
Parcel No. 162-01)

NOTICE OF DECISION

Appearances

Tax representatives and witnesses appeared on behalf of Farmer & Rancher Trust (Taxpayer).

Deputies appeared on behalf of Sagebrush County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations within Sagebrush County, Nevada, came before the County Board of Equalization (State Board) for hearing in Sagebrush City, Nevada, on February 23, 2018, after due notice to the Taxpayer and the Assessor.

The Taxpayer appealed the determination of the Assessor that the subject property had been converted from an agricultural use thus causing deferred taxes to be billed. The Assessor contended that under NRS 361A.031, the owner's request to be annexed into the City of Sagebrush constituted a conversion to a higher use because the annexation caused a rezoning to a higher density. Taxpayer asserted the property remains a working ranch and is entitled to the agricultural use designation. Taxpayer further asserted annexation is not a change in zoning but only a change in jurisdiction.

The County Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The County Board is an administrative body created pursuant to NRS 361.340.
- 2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361A.273(2) and NRS 361.355.
- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board, and the matter was properly noticed pursuant to the Open Meeting Law, at NRS 241.020.
- 4) The Taxpayer presented sufficient evidence to support a finding of use different from that determined by the Assessor.

- 5) The County Board found two pieces of evidence were dispositive of whether the property had been converted from an agricultural use. A letter from the Assistant City Manager of Development Services to the Sagebrush City Council dated January 5, 2014, found at circle page 66 stated "There is no change in land use or density as a result of annexation." A letter from Person, Community Development director for the City of Sagebrush dated January 15, 2015, found at circle page 68 stated a translation "table was designed to create a transfer of property from the unincorporated County to a City without any increase in zoning entitlement."
- 7) The County Board found the request for annexation into the City of Sagebrush by the Taxpayer did not result in a conversion to a higher use and the subject property continues to be eligible for the agricultural use designation.
- 8) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The County Board has the authority to determine the taxable values in this county and to determine whether property has been converted to a higher use, pursuant to NRS 361A.273.
- 4) The subject property is properly designated as agricultural use property and deferred taxes are not due.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

The Petition of the Taxpayer is granted based on the above Findings of Fact and Conclusions of Law. The Sagebrush County Assessor is instructed to correct the assessment roll by calculating the taxable value based on agricultural use.

The Sagebrush County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE COUNTY BOARD OF EQUALIZATION THIS _____ DAY OF FEBRUARY, 2018

XXXX, Chairman

Appealing to the State 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 361.73*.

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*.

Presenting Evidence to the State Board of Equalization

Some Background First

The petitioner has the burden of proof. *NAC 361.735(1) and NAC 361.741(1)*. “Burden of proof” means the petitioner has the duty to establish the truth of the claim he or she has made by a preponderance of the evidence.

“Proof” is the establishment of a fact by evidence. “Evidence” is proof presented through witnesses, documents, or real or demonstrative objects. Proof is the result or effect of evidence, while evidence is the medium or means by which a fact is proved or disproved.

Evidence is different than “argument.” “Argument” is the effort to establish belief by a course of reasoning. “Argument” is presented either verbally or in a brief letter or memo in which the petitioner shows the reasoning or logic of the position taken. The “argument” references “evidence” to support the position taken.

The job of the State Board is to determine whether the burden of proof has been met. The State Board considers the amount of evidence necessary for a party to prevail, using a standard called “preponderance of the evidence.” “Preponderance of the evidence” means evidence that enables the State Board to determine that the existence of the contested fact is more probable than the nonexistence of the contested fact. *See NRS 233B.0375*.

The “preponderance” standard is the least difficult to meet when compared to other standards of evidence such as the “clear and convincing” evidence standard or “beyond a reasonable doubt” evidence standard. The petitioner’s job is to produce a sufficient amount of evidence on an issue that the State Board can reasonably rely upon to prove the truth of the claim.

The State Board considers the documentary evidence in the record as well as the testimony of the parties in the appeal, and determines what evidence and testimony is relevant to the case. “Relevant evidence” is evidence that has a logical tendency to prove what it is supposed to prove. The State Board gives “weight” to the evidence, which means the Board members consider the relative credibility of the evidence and whether it supports the party’s position.

The State Board may also consider evidence outside the record. It may take official notice of rules, regulations, official reports, decisions and orders of the Nevada Tax Commission, the State Board or any agency of the State; matters of common knowledge and technical or scientific facts of established character; official documents under certain circumstances; and matters judicially noticed by the courts of the State. *See NAC 361.720*. Stipulated agreements fall into this category.

Rules about Presenting Evidence

Evidence that may be presented to the State Board depends in large part on whether the appeal is from the decision of the county board of equalization (County Board) or a direct appeal. The type of appeal affects whether new evidence may be admitted and the timeframe in which it must be submitted for consideration.

New Evidence

Appeals from County Board Decisions

If the appeal is from the decision of the County Board, then the State Board generally can only consider the evidence that was first presented to the County Board. The only exception to that rule is if there is discovered new evidence pertaining to the matter which could not, by due diligence, have been discovered before the final adjournment of the County Board. *NRS 361.360(2)*. A new summary or an extract

prepared from evidence that was submitted to a County Board in the first instance, however, is not considered to be new evidence. *NAC 361.739*.

For example, let's say a hearing was scheduled before the County Board on January 30th. The Petitioner presents evidence of five comparable sales to the County Board. Nevertheless, the County Board upholds the Assessor's estimate of taxable value. The Petitioner then appeals the County Board's decision to the State Board. During the hearing before the State Board, the Petitioner offers evidence of two more sales that occurred prior to the hearing before the County Board. The State Board may not accept the new evidence of two more sales into the record, unless the Petitioner shows that the evidence was not available to be discovered prior to the County Board hearing, and that the Petitioner had diligently tried to find such evidence.

Let's say also that the Petitioner submits during the hearing before the State Board, a summary of information about the five sales previously presented to the County Board. The summary is not considered to be new evidence and may be admitted to the record.

Direct Appeals

The rules for new evidence in a direct appeal are a little different. In general, any relevant evidence may be admitted, "if it is of a type commonly relied upon by reasonable and prudent persons in the conduct of their affairs, regardless of whether the evidence is subject to objection in civil actions." Hearsay evidence may be admitted to supplement or explain other evidence, but it is not sufficient by itself to support findings of fact. Irrelevant, cumulative and unduly repetitious evidence is not admissible, nor is incompetent evidence. *See NAC 361.737*.

"Incompetent evidence" is evidence which is not permitted to be presented at all because of

some defect in the witness, the document, or the nature of the evidence itself. For example, if the testimony is not given under oath or if the document has nothing to do with the issue under appeal, the testimony or document might be considered irrelevant or immaterial and therefore not permitted to be presented.

If the State Board sustains an objection to the admission of certain evidence from the other party, then the party offering the evidence may make an offer of proof for the record. An offer of proof must consist of a statement of the substance of the evidence to which objection has been sustained. An offer of proof must be included in the record.

In a direct appeal, the parties may offer rebuttal evidence. *NAC 361.733*. In general, rebuttal evidence will tend to disprove those points first presented during the hearing by the opposing party.

Timeframe for Submission of Evidence

Appeals from County Board Decisions

New evidence must be submitted in writing to the State Board and served upon all parties of record not less than seven (7) business days before the hearing. *NRS 361.360(2); NAC 361.739(1)(b)*. If the new evidence was not served to the other parties or was submitted to the State Board and the other parties only six or fewer business days before the hearing, the State Board may decide to not admit the new evidence, even if it otherwise met the due diligence rule.

For example, let's say a hearing before the State Board is scheduled on June 15th, a Friday. Petitioner sends the State Board new evidence about comparable sales on June 6th, seven business days before the hearing, but does not send a copy of the new evidence to the other party. At the hearing, the Petitioner asks the State Board to admit the new evidence after showing that it could not have been discovered

prior to the County Board hearing. Then the State Board asks the other party if they have seen the evidence and whether there are any objections. The other party says “we have not seen this evidence prior to today and it comes as a complete surprise to us. We object to its admission.” The State Board may deny admission of the new evidence because the deadline for submission to the other parties was missed, even though it may have been timely filed at the offices of the State Board. Similarly, if the new evidence had been submitted on June 10th, only five days before the hearing, the State Board could conclude that the deadline for submission was missed and not admit the new evidence.

Direct Appeals

When a petition is filed, the evidence upon which the petition is based and which supports the claims in the petition must be filed at the same time as the petition. The deadline for submission of evidence is not associated with a hearing date but rather with the deadline for submitting a petition. *NAC 361.7012(4)(b)*.

If new issues, contentions and evidence are discovered which could not by due diligence have been discovered and presented in the petition, then the new issues, contentions, and evidence must be submitted in writing to the State Board and each party not less than 15 days before the appeal. *NAC 361.745(3)*. In addition, a copy of each exhibit, paper or other documentary evidence that the party expects to introduce at the hearing must be provided to all other parties not later than 10 days before the hearing. *NAC 361.737(10)(b)*. In this case, “day” means a calendar day. *NAC 361.684(7)*.

Like appeals from the decision of a County Board, the State Board may decide to not admit evidence that does not comply with these regulations.

Parties to the Appeal

The State Board of Equalization (State Board) has received an appeal regarding the value of the property

The attached hearing notice names the petitioner and the respondent to the appeal, as well as the date, time, and place of the hearing before the State Board.

listed on the hearing notice to which this information sheet is attached. The parties to the appeal are the Taxpayer and the County Assessor of the Department of Taxation

(Department) listed on the hearing notice. The party who appealed is the petitioner and the other party is the respondent.

Notice of Appearance

If you have received a “Notice of Appearance” rather than a “Notice of Hearing,” it means the Secretary to the State Board has recommended to the State Board that the appeal be dismissed.

The State Board may not have jurisdiction to hear an appeal if it should have first been heard by the County Board (*NRS 361.400*); if the petition was filed late to the State Board (*NRS 361.360*); or the County Board did not accept jurisdiction (*NRS 361.356, 361.357*). The Secretary to the State Board examined the filed appeal form and found that it appears the State Board lacks jurisdiction to hear the appeal. The appeal has been placed on the State Board’s consent agenda to approve the Secretary’s recommendation.

The parties may challenge the Secretary’s recommendation to dismiss the appeal. The State Board will give the parties an opportunity to explain why the appeal should or should not be heard; and then it will either determine whether it has jurisdiction to hear the appeal or whether the County Board’s decision to not accept jurisdiction should be upheld.

The petitioner should provide in writing the reason why the appeal was either (1) not first heard at the county board, or (2) filed late to the State Board or to the County Board, as applicable. The petitioner should include the reasons why the State Board should take jurisdiction in this matter, and any proof of extenuating circumstances, such as, but not limited to, proof of hospital stays or accidents which prevented attendance at the County Board hearing or timely filing of the appeal.

The typical standards the State Board uses to determine

whether it has jurisdiction to hear a late-filed appeal or an appeal that was not first heard by the county are:

- (1) Did the Taxpayer show under what authority the State Board could hear the appeal?
- (2) Did the Taxpayer show substantial circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal before the State Board or to the County Board?

The respondent may also file a statement why the appeal should not be heard by the State Board.

At the hearing, the State Board may ask the parties questions on whether the State Board should or should not take jurisdiction.

If Jurisdiction to Hear the Appeal is Accepted, then what happens?

If the State Board accepts jurisdiction to hear the appeal, then the case can proceed normally. The parties must be prepared to proceed immediately and may each make an additional presentation on the merits of the case.

If the appeal was first heard by the County Board, then the State Board has already requested the record of the appeal in front of the County Board. If the case was not heard at the County Board, the parties must provide any supporting documentation they wish to be considered by the Board. The parties may also submit a brief or any explanation in writing. *See the discussion below about what is allowed in the record.*

What is allowed 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 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)*.

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

You do not need to submit a copy of the record made at the County Board, because the State Board has already

You may review the record received from the County Board of Equalization hearing, if one was held, at any time in our offices. You may also request an electronic copy of the County Board record either by email or on CD.

asked the County Clerk for all exhibits, papers, reports, other documentary evidence, and audio and video recordings of the County Board proceedings.

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 or Department; 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 reporter provided by the State Board at the party's expense. *NAC 361.731*.

You may expect to receive a copy of the written decision within 60 days after the hearing. *NAC 361.747*.

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/NA C-361.html#NAC361Sec682>

If you discovered evidence that was not available in time to 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. The evidence must be submitted in writing to the State Board and all parties of record not less than 7 business days before the hearing. *NAC 361.739*.

If there was no hearing at the County Board and jurisdiction has been accepted by the State Board, then evidence may be submitted as if the case were a direct appeal. *NAC 361.735; NAC 361.737*.

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 alternative briefing schedule listed 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.

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.

To calculate due dates, use the first day of hearings listed on the hearing notice. You may fax your document to the State Board, at (775) 684-2020 or email to: stateboard@tax.state.nv.us

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*.

Parties to the Appeal

The State Board of Equalization (State Board) has received an appeal regarding the value of the property

The attached hearing notice names the petitioner and the respondent to the appeal, as well as the date, time, and place of the hearing before the State Board.

listed on the hearing notice to which this information sheet is attached. The parties to the appeal are the Taxpayer and the County Assessor or

the Department of Taxation (Department) listed on the hearing notice. The party who appealed is the petitioner and the other party is the respondent.

Building a record

In a direct appeal, the petitioner has the burden of proof. The State Board will limit its consideration to the issues and contentions set forth in the appeal petition. New

The petitioner has the burden of proof.

issues, contentions and evidence beyond the scope of the petition may be

considered by the State Board if the new issues and evidence could not by due diligence have been discovered and presented in the appeal petition. **New issues and evidence must be submitted in writing to the State Board and each party not less than 15 days before the hearing.** NAC 361.745.

Relevant evidence may be admitted pursuant to the requirements of NAC 361.7012(4)(b) and 361.737.

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 for a stacked agenda.** You may fax your Document to the State Board, at (775) 684-2020 or email to: stateboard@tax.state.nv.us

Briefs, memorandum or other written explanation are not considered evidence. Also, a party is not required to submit a brief. NAC 361.703.

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.

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 of presentations will ordinarily be a brief orientation by the county assessor or Department; then a presentation first by the petitioner; then the respondent, and any intervenors; followed by a rebuttal by the petitioner and the respondent. NAC 361.735

After the Hearing

A party may obtain a copy of the transcript of the hearing from the reporter provided by the State Board at the party's expense. NAC 361.731.

You may expect to receive a copy of the written decision within 60 days after the hearing. NAC 361.747.

You may review the permanent regulations for practice and procedure before the State Board on the internet at <http://leg.state.nv.us/NAC>, then scroll to Chapter 361, beginning at 361.682.

Appeal Forms

The State Board of Equalization adopted the following forms to file in appeals of county board decisions and in direct appeals:

- Form 5101SBE Taxpayer Petition for Appeal from the Decision of the County Board of Equalization
- Form 5102SBE Taxpayer Petition for Direct Appeal to the State Board of Equalization
- Form 5103SBE Assessor Petition for Appeal from the Decision of the County Board of Equalization
- Form 5104SBE Assessor/ Department Petition for Appeal from the Decision of the County Board of Equalization or Direct Appeal Form 5105SBE Agent Authorization Form
- Form 5106SBE Withdrawal Form

No adjustments may be made to the approved size (8 ½" x 11").

The most current forms may be found on the Department of Taxation's website at

[https://tax.nv.gov/Boards/State Board of Equalization Forms/State Board of Equalization Forms 2/](https://tax.nv.gov/Boards/State_Board_of_Equalization_Forms/State_Board_of_Equalization_Forms_2/)

The link to each individual form is at the top of the page.



Nevada State Board of Equalization
Taxpayer 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 or Fax (775) 684-2020 EMAIL or FAX by 5:00 p.m. March 10, 2018

Mail: State Board of Equalization, 1550 College Parkway, Carson City, NV, 89706 POSTMARK by 5:00 p.m. March 10, 2018

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 LISTED IN PART A):				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
---------	-------------	----------------------	--------

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

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. <input type="checkbox"/>
--	--

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"/> 2018-2019 Secured Roll	<input type="checkbox"/> 2017-2018 Unsecured Roll	<input type="checkbox"/> 2017-2018 Supplemental Roll
<input type="checkbox"/> 2018-2019 Centrally-assessed Roll	<input type="checkbox"/> 2017-2018 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 Board of Equalization		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				
Total				

For Clerk Use Only:

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; 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 I below 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 I.

_____	_____
Petitioner Signature	Title
_____	_____
Print Name of Signatory	Date

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

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.

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

Authorized Agent must check each applicable statement and sign below.

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

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 the limitations contained in the Agent Authorization Form to be separately submitted.

_____	_____
Authorized Agent Signature	Title
_____	_____
Print Name of Signatory	Date

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 or Fax (775) 684-2020
Mail: State Board of Equalization, 1550 College Parkway, 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
---------	-------------	----------------------	--------

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

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
--------------------------------	----------------	--

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"/>
--	--

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"/> 2018-2019 Secured Roll	<input type="checkbox"/> 2017-2018 Unsecured Roll	<input type="checkbox"/> 2017-2018 Supplemental Roll
<input type="checkbox"/> 2018-2019 Centrally-assessed Roll	<input type="checkbox"/> 2017-2018 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:



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 or Fax (775) 684-2020
 Mail: State Board of Equalization, 1550 College Parkway, Carson City, NV, 89706

PROPERTY OWNERS MUST NOT USE THIS FORM. USE FORM 5101SBE

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 tax bill:

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. <input type="checkbox"/>
--	--

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"/> 2018-2019 Secured Roll	<input type="checkbox"/> 2017-2018 Unsecured Roll	<input type="checkbox"/> 2017-2018 Supplemental Roll
<input type="checkbox"/> 2018-2019 Centrally-assessed Roll	<input type="checkbox"/> 2017-2018 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:
-----------------------------------	---------------------	-----------------------

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



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 or Fax (775) 684-2020
 Mail: State Board of Equalization, 1550 College Parkway, 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
---------	-------------	----------------------	--------

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

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. <input type="checkbox"/>	
--	--	--

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"/> 2018-2019 Secured Roll	<input type="checkbox"/> 2017-2018 Unsecured Roll	<input type="checkbox"/> 2017-2018 Supplemental Roll
<input type="checkbox"/> 2018-2019 Centrally-assessed Roll	<input type="checkbox"/> 2017-2018 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 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



Nevada State Board of Equalization

Agent Authorization Form

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 or Fax (775) 684-2020
Mail: State Board of Equalization, 1550 College Parkway, Carson City, NV, 89706

Please Print or Type:

Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				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 INFORMATION

Check organization type which best describes the Property Owner if 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 PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER

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 SUBJECT TO THIS AGENT AUTHORIZATION:

Enter Applicable Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
--------------------------------	----------------	--

Multiple parcel list attached. (Use letter-size paper)

Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED:

<input type="checkbox"/> 2018-2019 Secured Roll	<input type="checkbox"/> 2017-2018 Unsecured Roll	<input type="checkbox"/> 2017-2018 Supplemental Roll
<input type="checkbox"/> 2018-2019 Centrally-assessed Roll	<input type="checkbox"/> 2017-2018 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 F. AUTHORIZATION OF AGENT

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 of this Agent Authorization.


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 E of this document.

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.

 _____ Title _____ Date _____
 Authorized Agent Signature

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.

 _____ Title _____ Date _____
 Authorized Agent Signature

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. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.

 _____ Title _____ Date _____
 Property Owner / Petitioner Signature

Nevada State Board of Equalization

Petition Withdrawal Form

**Request to Withdraw Petition for Appeal before the State Board
of Equalization**

I hereby withdraw my Petition for Appeal from consideration by the State Board of Equalization.

Case Number(s) _____

and/or

APN Numbers(s) _____

Please print name of Property Owner, Contact Person or Representative

Signature

Date

Submit this Petition Withdrawal Form by fax, hand delivery, email or u.s.mail to:

Nevada State Board of Equalization
c/o Nevada Department of Taxation
1550 E College Parkway, Suite 115
Carson City, NV 89706

Fax: (775) 684-2020 Email: stateboard@tax.state.nv.us

Note: You will receive a letter confirming your request.

If you have questions about this form or the appeal process, please call: (775) 684-2160.

Statutes, Regulations

STATUTES AND REGULATIONS

The following internet links on the State of Nevada Legislative website (<https://leg.state.nv.us>) are provided to the statutes and regulations governing Administrative Procedures, Appeals, Open Meeting Laws, and Property Taxes.

Nevada Revised Statutes (NRS)

CHAPTER 233B - NEVADA ADMINISTRATIVE PROCEDURE ACT
<https://leg.state.nv.us/NRS/NRS-233B.html>

CHAPTER 241 - MEETINGS OF STATE AND LOCAL AGENCIES
<https://leg.state.nv.us/NRS/NRS-241.html>

CHAPTER 361 - PROPERTY TAX
<https://leg.state.nv.us/NRS/NRS-361.html>

CHAPTER 361A - TAXES ON AGRICULTURAL REAL PROPERTY AND OPEN SPACE
<https://leg.state.nv.us/NRS/NRS-361A.html>

Nevada Administrative Code (NAC)

CHAPTER 361 - PROPERTY TAX
<https://leg.state.nv.us/NAC/NAC-361.html>

CHAPTER 361A - TAXES ON AGRICULTURAL REAL PROPERTY AND OPEN SPACE
<https://leg.state.nv.us/NAC/NAC-361A.html>