

EQUALIZATION

Equalization by County Board of Equalization

NRS 361.334 Definitions. As used in [NRS 361.334](#) to [361.435](#), inclusive:

1. The term “property” includes a leasehold interest, possessory interest, beneficial interest or beneficial use of a lessee or user of property which is taxable pursuant to [NRS 361.157](#) or [361.159](#).
2. Where the term “property” is read to mean a taxable leasehold interest, possessory interest, beneficial interest or beneficial use of a lessee or user of property, the term “owner” used in conjunction therewith must be interpreted to mean the lessee or user of the property.

(Added to NRS by 1997, 1111; A [2001, 1551](#))

NRS 361.335 Notice of completion of assessment roll and of meeting of county board of equalization.

After the assessment roll has been completed pursuant to [NRS 361.300](#), the clerk of the board of county commissioners shall thereupon immediately give notice thereof and of the time the county board of equalization will meet to equalize assessments. The notice must be given by publication in a newspaper of the county, if there is one so published in the county, and by posting at the front door of the courthouse, and in such additional manner as the board of county commissioners may direct.

[16:344:1953; A 1954, 29]—(NRS A 1991, 1427)

NRS 361.340 County boards of equalization: Membership; additional panels; clerk; compensation; compliance with regulations; meetings; procedural requirements; attendance of district attorney and assessor.

1. Except as otherwise provided in subsection 2, the board of equalization of each county consists of:
 - (a) Five members, only two of whom may be elected public officers, in counties having a population of 15,000 or more; and
 - (b) Three members, only one of whom may be an elected public officer, in counties having a population of less than 15,000.
2. The board of county commissioners may by resolution provide for an additional panel of like composition to be added to the board of equalization to serve for a designated fiscal year. The board of county commissioners may also appoint alternate members to either panel.
3. A district attorney, county treasurer or county assessor or any of their deputies or employees may not be appointed to the county board of equalization.
4. The chair of the board of county commissioners shall nominate persons to serve on the county board of equalization who are sufficiently experienced in business generally to be able to bring knowledge and sound judgment to the deliberations of the board or who are elected public officers. The nominees must be appointed upon a majority vote of the board of county commissioners. The chair of the board of county commissioners shall designate one of the appointees to serve as chair of the county board of equalization.
5. Except as otherwise provided in this subsection, the term of each member is 4 years and any vacancy must be filled by appointment for the unexpired term. The term of any elected public officer expires upon the expiration of the term of his or her elected office.
6. The county clerk or his or her designated deputy is the clerk of each panel of the county board of equalization.
7. Any member of the county board of equalization may be removed by the board of county commissioners if, in its opinion, the member is guilty of malfeasance in office or neglect of duty.
8. The members of the county board of equalization are entitled to receive per diem allowance and travel expenses as provided for state officers and employees. The board of county commissioners of any county may by resolution provide for compensation to members of the board of equalization in its county who are not elected public officers as it deems adequate for time actually spent on the work of the board of equalization. In no event may the rate of compensation established by a board of county commissioners exceed \$125 per day.
9. A majority of the members of the county board of equalization constitutes a quorum, and a majority of the board determines the action of the board.
10. A county board of equalization shall comply with any applicable regulation adopted by the Nevada Tax Commission.
11. The county board of equalization of each county shall hold such number of meetings as may be necessary to care for the business of equalization presented to it. Every appeal to the county board of equalization must be filed not later than January 15. Each county board shall cause to be published, in a newspaper of general circulation published in that county, a schedule of dates, times and places of the board meetings at least 5 days before the first meeting. The county board of equalization shall conclude the business of equalization on or before the last day of

February of each year except as to matters remanded by the State Board of Equalization. The State Board of Equalization may establish procedures for the county boards, including setting the period for hearing appeals and for setting aside time to allow the county board to review and make final determinations. The district attorney or his or her deputy shall be present at all meetings of the county board of equalization to explain the law and the board's authority.

12. The county assessor or his or her deputy shall attend all meetings of each panel of the county board of equalization.

[Part 18:344:1953; A 1954, 29] + [21:344:1953]—(NRS A 1957, 85; 1959, 265; 1965, 1248; 1969, 333; 1975, 1663; 1977, 1049; 1979, 1, 538; 1981, 795, 1951, 1952; 1983, 5, 1613, 1901; 1989, 1920; 1991, 2107; 1993, 92; 1997, 1575; [2001, 1984](#); [2003, 2763](#); [2005, 490, 549](#))

NRS 361.345 Power of county board of equalization to change valuation of property; review of changes in valuation and estimation of certain property by county assessor; notice of addition to assessed valuation.

1. Except as otherwise provided in subsection 2, the county board of equalization may:

(a) Determine the valuation of any real or personal property placed on:

(1) The secured tax roll which was assessed by the county assessor; or

(2) The unsecured tax roll which was assessed by the county assessor on or after May 1 and on or before December 15; and

(b) Change and correct any valuation found to be incorrect either by adding thereto or by deducting therefrom such sum as is necessary to make it conform to the taxable value of the property assessed, whether that valuation was fixed by the owner or the county assessor. The county board of equalization may not reduce the assessment of the county assessor unless it is established by a preponderance of the evidence that the valuation established by the county assessor exceeds the full cash value of the property or is inequitable. A change so made is effective only for the fiscal year for which the assessment was made. The county assessor shall each year review all such changes made for the previous fiscal year and maintain or remove each change as circumstances warrant.

2. If a person complaining of the assessment of his or her property:

(a) Has refused or, without good cause, has neglected to give the county assessor the person's list under oath, as required by [NRS 361.265](#); or

(b) Has, without good cause, refused entry to the assessor for the purpose of conducting the physical examination required by [NRS 361.260](#),

↳ the county assessor shall make a reasonable estimate of the property and assess it accordingly. No reduction may be made by the county board of equalization from the assessment of the county assessor made pursuant to this subsection.

3. If the county board of equalization finds it necessary to add to the assessed valuation of any property on the assessment roll, it shall direct the clerk to give notice to the person so interested by registered or certified letter, or by personal service, naming the day when it will act on the matter and allowing a reasonable time for the interested person to appear.

[Part 18:344:1953; A 1954, 29]—(NRS A 1969, 95; 1981, 796; 1985, 1435; 1991, 2097; 1997, 1576; [2003, 2764](#); [2005, 2657](#); [2009, 1219](#))

NRS 361.350 List of assessments increased by county board of equalization; hearing before State Board of Equalization.

1. On the day after the adjournment of the county board of equalization the clerk shall prepare a list of the names of those whose assessments have been added to by the county board of equalization, and who did not appear before the county board of equalization, and shall cause such list to be published one time in a newspaper of the county, if there is a newspaper so published in the county, and to be posted at the front door of the courthouse.

2. Any person whose name appears thereon and who makes an affidavit to the effect that the person did not receive the notice required to be given by the clerk may appear before the State Board of Equalization and shall be given a hearing.

[Part 18:344:1953; A 1954, 29]—(NRS A 1957, 577)

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

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

proof must show the name of the owner or owners, the location, the description, and the taxable value of the property claimed to be undervalued or nonassessed.

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

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

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

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

[Part 4:177:1917; A 1929, 341; 1939, 279; 1953, 576] + [19:344:1953]—(NRS A 1975, 1664; 1977, 1319; 1981, 797; 1983, 684; 1985, 1435; 1993, 93; [2003, 2765](#))

NRS 361.356 Appeal to county board of equalization where inequity exists.

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

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

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

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

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

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

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

NRS 361.357 Appeal to county board of equalization where full cash value of property is less than its taxable value.

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

(a) The secured tax roll who believes that the full cash value of his or her property is less than the taxable value computed for the property in the current assessment year may, not later than January 15 of the fiscal year in which the assessment was made, appeal to the county board of equalization. If January 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

(b) The unsecured tax roll which was assessed on or after May 1 and on or before December 15 who believes that the full cash value of his or her property is less than the taxable value computed for the property in the current assessment year may, not later than the following January 15, appeal to the county board of equalization. If January 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

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

3. If the county board of equalization finds that the full cash value of the property on January 1 immediately preceding the fiscal year for which the taxes are levied is less than the taxable value computed for the property, the board shall correct the land value or fix a percentage of obsolescence to be deducted from the otherwise computed taxable value of the improvements, or both, to make the taxable value of the property correspond as closely as possible to its full cash value.

4. No appeal under this section may result in an increase in the taxable value of the property.

(Added to NRS by 1981, 787; A 1983, 1887; 1991, 2098; 1993, 94; 1997, 1577; [2001, 1551](#); [2003, 2766](#); [2005, 2658](#); [2009, 1220](#))

NRS 361.360 Appeals to State Board of Equalization.

1. Any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his or her property, or property of others, or a county assessor, may file an appeal with the State Board of Equalization on or before March 10 and present to the State Board of Equalization the matters complained of at one of its sessions. If March 10 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

2. All such appeals must be presented upon the same facts and evidence as were submitted to the county board of equalization in the first instance, unless 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 of equalization. The new evidence must be submitted in writing to the State Board of Equalization and served upon the county assessor not less than 7 days before the hearing.

3. Any taxpayer whose real or personal property placed on the unsecured tax roll was assessed after December 15 but before or on the following April 30 may likewise protest to the State Board of Equalization. Every such appeal must be filed on or before May 15. If May 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day. A meeting must be held before May 31 to hear those protests that in the opinion of the State Board of Equalization may have a substantial effect on tax revenues. One or more meetings may be held at any time and place in the State before October 1 to hear all other protests.

4. The State Board of Equalization may not reduce the assessment of the county assessor if:

(a) The appeal involves an assessment on property which the taxpayer has refused or, without good cause, has neglected to include in the list required of the taxpayer pursuant to [NRS 361.265](#) or if the taxpayer has refused or, without good cause, has neglected to provide the list to the county assessor; or

(b) The taxpayer has, without good cause, refused entry to the assessor for the purpose of conducting the physical examination authorized by [NRS 361.260](#).

5. Any change made in an assessment appealed to the State Board of Equalization is effective only for the fiscal year for which the assessment was made. The county assessor shall review each such change and maintain or remove the change as circumstances warrant for the next fiscal year.

6. If the State Board of Equalization determines that the record of a case on appeal from the county board of equalization is inadequate because of an act or omission of the county assessor, the district attorney or the county board of equalization, the State Board of Equalization may remand the case to the county board of equalization with directions to develop an adequate record within 30 days after the remand. The directions must indicate specifically the inadequacies to be remedied. If the State Board of Equalization determines that the record returned from the county board of equalization after remand is still inadequate, the State Board of Equalization may hold a hearing anew on the appellant's complaint or it may, if necessary, contract with an appropriate person to hear the matter, develop an adequate record in the case and submit recommendations to the State Board. The cost of the contract and all costs, including attorney's fees, to the State or the appellant necessary to remedy the inadequate record on appeal are a charge against the county.

[Part 20:344:1953]—(NRS A 1971, 507; 1975, 1665; 1981, 798; 1983, 685, 1902; 1985, 894, 1436; 1993, 95; 1997, 1577; [2003, 2766](#); [2007, 1884](#))

NRS 361.362 Appeal on behalf of owner of property. Except as otherwise provided in this section, at the time that a person files an appeal pursuant to [NRS 361.356](#), [361.357](#) or [361.360](#) on behalf of the owner of a property, the person shall provide to the county board of equalization or the State Board of Equalization, as

appropriate, written authorization from the owner of the property that authorizes the person to file the appeal concerning the assessment that was made. If the person files the appeal in a timely manner without the written authorization required by this section, the person may provide that written authorization within 48 hours after the last day allowed for filing the appeal.

(Added to NRS by [2001, 1540](#); A [2005, 2658](#))

NRS 361.365 Records of hearings of county board of equalization: Format and contents; transmittal to State Board of Equalization; duties of complainant who requests transcript.

1. Each county board of equalization shall, at the expense of the county, cause complete minutes and an audio recording or transcript to be taken at each hearing. In addition to the requirements of [NRS 241.035](#), these minutes must include the title of all exhibits, papers, reports and other documentary evidence submitted to the county board of equalization by the complainant. The clerk of the county board of equalization shall forward the minutes and audio recordings or transcripts to the Secretary of the State Board of Equalization.

2. If a transcript of any hearing held before the county board of equalization is requested by the complainant, he or she shall furnish the reporter, pay for the transcript and deliver a copy of the transcript to the clerk of the county board of equalization and the Secretary of the State Board of Equalization upon filing an appeal.

[Part 20:344:1953]—(NRS A 1965, 80; 1981, 798; [2005, 1411](#))