



BOARD OF COMMISSIONERS

1594 Esmeralda Avenue, Minden, Nevada 89423
775-782-9821

COMMISSIONERS:

John Engels, Chairman
Walt Nowosad, Vice Chairman
Wes Rice
Danny Tarkanian
Mark Gardner

**ACKNOWLEDGEMENT AND RELEASE OF PUBLIC INFORMATION AND
WAIVER OF NOTICE**

The undersigned acknowledges that he or she has been selected as a candidate for a Douglas County advisory board. The undersigned further acknowledges that he or she is hereby advised and accepts that:

(1) Douglas County is a public entity and is subject to the Nevada Public Records Law (NRS Ch. 239) and the Nevada Open Meeting Law (NRS Ch. 241);

(2) Pursuant to Nevada Law, the name of the applicant, cover letter, resume, and any other information you have provided as a part of the application process will be released as part of public meeting agendas and supporting materials. This information is a public record and will be available to the members of the public and the media throughout this process. A candidate may request redactions, in writing to the Douglas County Human Resources, as may be allowed under Nevada law, prior to the release of the information to the Board.

The undersigned hereby waives any and all rights to further notice of the above referenced public posting of information and any notice that may be required by the Nevada Public Records Law or Nevada's Open Meeting Law, and hereby consents to these actions.

Please Initial One:

_____ I authorize the release and do not request redaction of any information.

_____ I authorize the release and request the following be redacted prior to public release:

Date

Printed Name

Signature

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)

Equalization by State Board of Equalization

NRS 361.375 State Board of Equalization: Composition; qualifications; terms; removal; compensation; quorum; adoption of and compliance with regulations; staff.

1. The State Board of Equalization, consisting of five members appointed by the Governor, is hereby created. The Governor shall designate one of the members to serve as Chair of the Board.

2. The Governor shall appoint:

- (a) One member who is a certified public accountant or a registered public accountant.
- (b) One member who is a property appraiser with a professional designation.
- (c) One member who is versed in the valuation of centrally assessed properties.
- (d) Two members who are versed in business generally.

3. Only three of the members may be of the same political party and no more than two may be from the same county.

4. An elected public officer or his or her deputy, employee or any person appointed by him or her to serve in another position must not be appointed to serve as a member of the State Board of Equalization.

5. After the initial terms, members serve terms of 4 years, except when appointed to fill unexpired terms. No member may serve more than two full terms consecutively.

6. Any member of the Board may be removed by the Governor if, in the opinion of the Governor, that member is guilty of malfeasance in office or neglect of duty.

7. Each member of the Board is entitled to receive a salary of not more than \$80, as fixed by the Board, for each day actually employed on the work of the Board.

8. While engaged in the business of the Board, each member and employee of the Board is entitled to receive the per diem allowance and travel expenses provided for state officers and employees generally.

9. A majority of the members of the Board constitutes a quorum, and a majority of the Board shall determine the action of the Board. The Board may adopt regulations governing the conduct of its business.

10. The Board shall comply with any applicable regulation adopted by the Nevada Tax Commission.

11. The staff of the State Board of Equalization must be provided by the Department and the Executive Director is the Secretary of the Board.

[Part 6:177:1917; A 1929, 341; 1933, 248; 1939, 279; 1943, 81; 1953, 576]—(NRS A 1969, 887; 1975, 1665; 1977, 1050, 1201; 1981, 65, 1980; 1985, 416; 1989, 1713; 2005, 491)

NRS 361.380 Meetings of State Board of Equalization; notice.

1. Except as otherwise provided in subsection 3, annually, the State Board of Equalization shall convene on the fourth Monday in March in Carson City, Nevada, and shall hold such number of meetings as may be necessary to care for the business of equalization presented to it. The State Board of Equalization shall conclude the business of equalization on cases that in its opinion have a substantial effect on tax revenues on or before April 15. Cases having less than a substantial effect on tax revenues may be heard at additional meetings which may be held at any time and place in the state before October 1.

2. The publication in the statutes of the foregoing time, place and purpose of each regular session of the State Board of Equalization is notice of such sessions, or if it so elects, the State Board of Equalization may cause published notices of such regular sessions to be made in the press, or may notify parties in interest by letter or otherwise.

3. The State Board of Equalization may designate some place other than Carson City, Nevada, for any of the meetings specified in subsection 1. If such other place is so designated, notice thereof must be given by publication of a notice once a week for 2 consecutive weeks in some newspaper of general circulation in the county in which such meeting or meetings are to be held.

[Part 4:177:1917; A 1929, 341; 1939, 279; 1953, 576] + [Part 6:177:1917; A 1929, 341; 1933, 248; 1939, 279; 1943, 81; 1953, 576]—(NRS A 1965, 1249; 1969, 95; 1971, 195; 1975, 1666; 1981, 798; 1987, 293; 1993, 95)

NRS 361.385 Public sessions; persons may appear by attorney or file statements.

1. All sessions shall be public and any person is entitled to appear in person or by his or her agent or attorney. Evidence may be submitted, except as otherwise provided in this chapter. In lieu of an appearance, the person may file with the State Board of Equalization a written statement containing his or her claim and any evidence thereon with respect to the valuation of his or her property or the property of others.

2. Nothing contained in this section relieves such claimant or any board, commission or officer from complying with all the requirements of law relative to the manner and form of appealing from the action of county boards of equalization, and submitting such proof as may be required by the State Board of Equalization.

[Part 4:177:1917; A 1929, 341; 1939, 279; 1953, 576]—(NRS A 1975, 1667)

NRS 361.390 Duties of county assessor; projections for current and upcoming fiscal years. Each county assessor shall:

1. File with or cause to be filed with the Secretary of the State Board of Equalization, on or before March 10 of each year, the tax roll, or a true copy thereof, of his or her county for the current year as corrected by the county board of equalization.

2. Prepare and file with the Department on or before January 31, March 5 and October 31 of each year, a segregation report showing the assessed values for each taxing entity within the county on a form prescribed by the Department. The assessor shall make projections of assessed value for the current fiscal year and the upcoming fiscal year regarding real and personal property for which the taxable value is determined by the assessor. The Department shall make any projections required for the upcoming fiscal year regarding the net proceeds of minerals and any property for which the taxable value is determined by the Nevada Tax Commission.

3. Prepare and file with the Department on or before May 5 for the unsecured roll, on or before August 10 for the secured roll, and on or before October 31 for the unsecured roll and the secured roll, a statistical report showing values for all categories of property on a form prescribed by the Department.

[Part 6:177:1917; A 1929, 341; 1933, 248; 1939, 279; 1943, 81; 1953, 576]—(NRS A 1975, 1667; 1977, 104; 1981, 799; 1991, 1427; 1993, 96; 2003, 2767; 2009, 1221)

NRS 361.395 Equalization of property values and review of tax rolls by State Board of Equalization; notice of proposed increase in valuation.

1. During the annual session of the State Board of Equalization beginning on the fourth Monday in March of each year, the State Board of Equalization shall:

(a) Equalize property valuations in the State.

(b) Review the tax rolls of the various counties as corrected by the county boards of equalization thereof and raise or lower, equalizing and establishing the taxable value of the property, for the purpose of the valuations therein established by all the county assessors and county boards of equalization and the Nevada Tax Commission, of any class or piece of property in whole or in part in any county, including those classes of property enumerated in NRS 361.320.

2. If the State Board of Equalization proposes to increase the valuation of any property on the assessment roll, it shall give 10 days' notice to interested persons by registered or certified mail or by personal service. The notice must state the time when and place where the person may appear and submit proof concerning the valuation of the property. A person waives the notice requirement if he or she personally appears before the Board and is notified of the proposed increase in valuation.

[Part 4:177:1917; A 1929, 341; 1939, 279; 1953, 576] + [Part 6:177:1917; A 1929, 341; 1933, 248; 1939, 279; 1943, 81; 1953, 576]—(NRS A 1977, 605; 1981, 799; 1983, 1196; 1987, 294; 1993, 96)

NRS 361.400 Appeals from action of county boards of equalization.

1. The State Board of Equalization shall hear and determine all appeals from the action of each county board of equalization, as provided in NRS 361.360.

2. No such appeals shall be heard and determined by the State Board of Equalization where overvaluation or excessive valuation of the claimant's property, or the undervaluation of other property, or nonassessment of other property, was the ground of complaint before the county board of equalization, save upon the terms and conditions provided in NRS 361.350 and 361.355.

3. No appeal shall be heard and determined save upon the evidence and data submitted to the county board of equalization, unless it is proven to the satisfaction of the State Board of Equalization that it was impossible in the exercise of due diligence to have discovered or secured such evidence and data in time to have submitted the same to the county board of equalization prior to its final adjournment.

[Part 4:177:1917; A 1929, 341; 1939, 279; 1953, 576] + [Part 6:177:1917; A 1929, 341; 1933, 248; 1939, 279; 1943, 81; 1953, 576]

NRS 361.403 Direct appeals to State Board of Equalization from valuations of Nevada Tax Commission.

1. Any person, firm, company, association or corporation, claiming overvaluation or excessive valuation of its property in this State; or

2. Any representative of any local government entity or the Department claiming undervaluation, overvaluation or nonassessment of any property in the State,

→ solely by reason of the valuation placed thereon by the Nevada Tax Commission pursuant to NRS 361.320 or 361.325, whether or not it is apportioned pursuant to NRS 361.321 or 361.323, is entitled to a hearing before the State Board of Equalization to protest any assessment resulting therefrom, without appearing before or requesting relief from the county board of equalization. If a hearing is held, evidence of the valuation of the property in which the value is determined by using appropriate appraisal standards must be submitted to the State Board of Equalization.

(Added to NRS by 1959, 73; A 1977, 1320; 1983, 554; 1985, 16; 1987, 1341)

NRS 361.405 Certification of changes in assessed valuation; duties of county auditors and tax receivers; inclusion of net proceeds of minerals in assessed valuation.

1. The Secretary of the State Board of Equalization forthwith shall certify any change made by the Board in the assessed valuation of any property in whole or in part to the county auditor of the county where the property is assessed, and whenever the valuation of any property is raised, the Secretary of the State Board of Equalization shall forward by certified mail to the property owner or owners affected, notice of the increased valuation.

2. As soon as changes resulting from cases having a substantial effect on tax revenues have been certified to the county auditor by the Secretary of the State Board of Equalization, the county auditor shall:

(a) Enter all such changes and the value of any construction work in progress and net proceeds of minerals which were certified to him or her by the Department, on the assessment roll before the delivery thereof to the tax receiver.

(b) Add up the valuations and enter the total valuation of each kind of property and the total valuation of all property on the assessment roll.

(c) Certify the results to the board of county commissioners and the Department on or before April 15 of each year.

3. The board of county commissioners shall not levy a tax on the net proceeds of minerals added to the assessed valuation pursuant to paragraph (a) of subsection 2, but, except as otherwise provided by specific statute, the net proceeds of minerals must be included in the assessed valuation of the taxable property of the county and all local governments in the county for the determination of the rate of tax and all other purposes for which assessed valuation is used.

4. As soon as changes resulting from cases having less than a substantial effect on tax revenue have been certified to the county tax receiver by the Secretary of the State Board of Equalization, the county tax receiver shall adjust the assessment roll of the tax statement or make a tax refund, as directed by the State Board of Equalization.

[9:177:1917; A 1933, 128; 1939, 279; 1931 NCL § 6550] + [23:344:1953]—(NRS A 1967, 894; 1975, 1667; 1981, 799; 1983, 523; 1989, 32)

NRS 361.410 Judicial review: Availability and restrictions; prosecution and defense; burden of proof.

1. No taxpayer may be deprived of any remedy or redress in a court of law relating to the payment of taxes, but all such actions must be for redress from the findings of the State Board of Equalization, and no action may be instituted upon the act of a county assessor or of a county board of equalization or the Nevada Tax Commission until the State Board of Equalization has denied complainant relief. This subsection must not be construed to prevent a proceeding in mandamus to compel the placing of nonassessed property on the assessment roll.

2. The Nevada Tax Commission or the Department, in that name and in proper cases, may sue and be sued, and the Attorney General shall prosecute and defend all such cases, but the burden of proof is upon the complainant to show by clear and satisfactory evidence that any valuation established by the Nevada Tax Commission or the Department or equalized by the State Board of Equalization is unjust and inequitable.

3. The Executive Director or any other employee or representative of the Department shall not seek judicial review of a decision made by the Nevada Tax Commission or the State Board of Equalization, except in those cases where the State Board of Equalization has original jurisdiction.

[10:177:1917; A 1933, 128; 1939, 279; 1931 NCL § 6551]—(NRS A 1975, 1668; 1997, 2597)

NRS 361.420 Payment of taxes under protest; action for recovery of taxes; limitation of action.

1. Any property owner whose taxes are in excess of the amount which the owner claims justly to be due may pay each installment of taxes as it becomes due under protest in writing. The protest must be in the form of a separate, signed statement from the property owner and filed with the tax receiver at the time of the payment of the installment of taxes.

2. The property owner, having protested the payment of taxes as provided in subsection 1 and having been denied relief by the State Board of Equalization, may commence a suit in any court of competent jurisdiction in the State of Nevada against the State and county in which the taxes were paid, and, in a proper case, both the Nevada Tax Commission and the Department may be joined as a defendant for a recovery of the difference between the amount of taxes paid and the amount which the owner claims justly to be due, and the owner may complain upon any of the grounds contained in subsection 4.

3. Every action commenced under the provisions of this section must be commenced within 3 months after the date of the payment of the last installment of taxes, and if not so commenced is forever barred. If the tax complained of is paid in full and under the written protest provided for in this section, at the time of the payment of the first installment of taxes, suit for the recovery of the difference between the amount paid and the amount claimed to be justly due must be commenced within 3 months after the date of the full payment of the tax or the issuance of the decision of the State Board of Equalization denying relief, whichever occurs later, and if not so commenced is forever barred.

4. In any suit brought under the provisions of this section, the person assessed may complain or defend upon any of the following grounds:

(a) That the taxes have been paid before the suit;

(b) That the property is exempt from taxation under the provisions of the revenue or tax laws of the State, specifying in

detail the claim of exemption;

(c) That the person assessed was not the owner and had no right, title or interest in the property assessed at the time of assessment;

(d) That the property is situate in and has been assessed in another county, and the taxes thereon paid;

(e) That there was fraud in the assessment or that the assessment is out of proportion to and above the taxable cash value of the property assessed;

(f) That the assessment is out of proportion to and above the valuation fixed by the Nevada Tax Commission for the year in which the taxes were levied and the property assessed; or

(g) That the assessment complained of is discriminatory in that it is not in accordance with a uniform and equal rate of assessment and taxation, but is at a higher rate of the taxable value of the property so assessed than that at which the other property in the State is assessed.

5. In a suit based upon any one of the grounds mentioned in paragraphs (e), (f) and (g) of subsection 4, the court shall conduct the trial without a jury and confine its review to the record before the State Board of Equalization. Where procedural irregularities by the Board are alleged and are not shown in the record, the court may take evidence respecting the allegation and, upon the request of either party, shall hear oral argument and receive written briefs on the matter.

6. In all cases mentioned in this section where the complaint is based upon any grounds mentioned in subsection 4, the entire assessment must not be declared void but is void only as to the excess in valuation.

7. In any judgment recovered by the taxpayer under this section, the court may provide for interest thereon not to exceed 6 percent per annum from and after the date of payment of the tax complained of.

[Part 11:177:1917; A 1933, 128; 1953, 576]—(NRS A 1975, 1669; 1977, 1051; 1981, 800; 1983, 350; 2001, 1552; 2005, 1072, 2659)

NRS 361.425 Distribution of taxes paid under protest; payment of judgments pursuant to NRS 361.420; duties of county commissioners and Governor pertaining to interest.

1. Nothing in NRS 361.420 or in any remedy provided in that section prevents the distribution or apportionment of the taxes paid under the provisions of NRS 361.420 into the various funds of the State and county. In the event of judgment in favor of the person bringing the suit to recover taxes claimed to be paid unjustly pursuant to NRS 361.420, the amount of the judgment plus the interest thereon, as may be fixed and determined by the court, must be paid out of the general funds of the State and county by the proper officers thereof as the respective liability of the State and county may appear.

2. In making tax settlements with the State, the tax receiver shall notify the State Controller of the amount of state taxes paid under protest, and then an amount equivalent to the amount of taxes paid under protest plus a reasonable amount of interest thereon, not exceeding 6 percent per annum after the date of the payment to the tax receiver, shall be deemed to be and hereby is appropriated for the purpose of satisfying any judgment therefor recovered against the State in a suit under the provisions of NRS 361.420.

3. When a judgment is secured under the provisions of NRS 361.420 and there is not sufficient money in the general fund of the county affected by the judgment to satisfy the judgment, the board of county commissioners of the county shall immediately levy and provide for the collection of a sufficient tax upon all the taxable property within the county, exclusive of the property of the person securing the judgment, to satisfy the judgment and any interest on the judgment as may have been fixed and determined by the court.

4. Annually, the boards of county commissioners of the respective counties shall provide in their respective budgets a reasonable amount of money and shall levy a tax to provide for the payment of interest required in NRS 361.420 with respect to judgments which may be secured against the counties.

5. The Governor shall include in the biennial proposed executive budget of the State a reasonable amount of money to provide for the payments of interest required in NRS 361.420 with respect to judgments which may be secured against the State. If at the time a final judgment secured against the State pursuant to NRS 361.420 is presented for satisfaction there is not sufficient money in the State Treasury set apart for the satisfaction of the judgment, the State Treasurer shall satisfy the judgment from money then in the General Fund of the State.

[Part 11:177:1917; A 1933, 128; 1953, 576]—(NRS A 1995, 2819; 1997, 2705; 2001, 1553)

NRS 361.430 Burden of proof on plaintiff in action brought under NRS 361.420. In every action brought under the provisions of NRS 361.420, the burden of proof shall be upon the plaintiff to show by clear and satisfactory evidence that any valuation established by the Nevada Tax Commission or the county assessor or equalized by the county board of equalization or the State Board of Equalization is unjust and inequitable.

[Part 11:177:1917; A 1933, 128; 1953, 576]—(NRS A 1975, 1670; 1977, 1052)

NRS 361.435 Consolidation of actions; venue. Any property owner owning property of like kind in more than one county in the State and desiring to proceed with a suit under the provisions of NRS 361.420 may, where the issues in the cases are substantially the same in all or in some of the counties concerning the assessment of taxes on such property, consolidate any of the suits in one action and bring the action in any court of competent jurisdiction in Carson City, the county of this State where the property owner resides or maintains his or her principal place of business or a county in which any relevant proceedings were conducted by the Department.

[Part 11:177:1917; A 1933, 128; 1953, 576]—(NRS A 1969, 287; 1977, 1052; 1999, 2488)