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, 3850 Arrowhead Dr, Carson City, NV,89706



Please Print or Type:

Part A. PROPERTY	OWNER AN	D PETITIONER	

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER)	TITLE	TITLE			
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. E	EMAIL ADDRESS:	EMAIL ADDRESS:			
CITY STA'	TE ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER	
Part B. PROPERTY OWNER ENTITY Check organization type which best describes the	Property Owne	er if an entity and not a n		sons may skip Part B.	
 Sole Proprietorship Limited Liability Company (LLC) Ger Other, please describe: 			Corporation	mental Agency	
The organization described above was for] No	·	
The organization described above is a non Part C. RELATIONSHIP OF PETITIO Check box which best describes the relationship	NER TO PR	OPERTY OWNER	IN PART A	necessary	
□ Self □ Tru	stee of Trust	Employe	e of Property Owner		
 Co-owner, partner, managing member Employee or Officer of Management Co 	ompany	□ Officer of	Company		
Employee, Officer, or Owner of Lessee		possessory interest,	or beneficial interest in	n real property	
Other, please describe:	N INFORMA	TION			
1. Enter Physical Address of Property:					
ADDRESS STREET/ROAD		CITY (IF APPLICABLE)	COUNTY		
2. Enter Applicable APN or Account Nu		ssessment notice o			
ASSESSOR'S PARCEL NUMBER (APN) ACC	COUNT NUMBER		PROPERTY IDENTIFICATION	N NUMBER (PIN)-MINES	
3. Does this appeal involve multiple pare	cels?Yes 🛛	No 🗆	List multiple parcels on a se	parate, letter-sized sheet.	
If yes, enter number of parcels:	М	ultiple parcel list is at	tached. 🛛		
4. Check Property Type: ☑		· ·			
Residential Property	I Commercial		□ Industrial Prope	erty	
Multi-Family Residential Property Agricultural Property Personal Property Personal Property					
5. Check Year and Roll Type of Assessment being appealed: 🗹					
2025-2026 Secured Roll	2024-20	25 Unsecured Roll		Supplemental Roll	
2025-2026 Centrally-Assessed Roll 2024-2025 Net Proceeds Roll					
Other years being appealed:					

Part E. VALUE OF PROPERTY

	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.		
Property Type	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:

Part F. TYPE OF 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 361A.240(2)(b): The value of open-space property is being appealed, but the appeal could not be heard by a county board of equalization because the under-or-over valuation of open-space use assessment was placed on the unsecured tax roll after December 15. NRS 361A.273(2): 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 December 16 and before July 1. NRS 361.403: This is an appeal regarding the undervaluation, overvaluation or non-assessment of property by the Nevada Tax Commission (centrally-assessed utility, transportation or mine properties). 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. 	Check box which best describes the authority of the State Board to take jurisdiction to hear the appeal.
 equalization because the under-or-over valuation of open-space use assessment was placed on the unsecured tax roll after December 15. NRS 361A.273(2): 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 December 16 and before July 1. NRS 361.403: This is an appeal regarding the undervaluation, overvaluation or non-assessment of property by the Nevada Tax Commission (centrally-assessed utility, transportation or mine properties). 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 	
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	NRS 362.135: This is an appeal of the certification of Net Proceeds of Minerals Tax by the Department of Taxation.
Other reason, please describe.	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. 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.

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.

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
	[l			

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

VERIEICATION					
Authorized Agent Signature	Title	Date			

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 above 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

Date

Agent Signature required only if Petitioner did not sign certification and a separate Agent Authorization will be submitted.

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 NAC 361.7018 and the limitations contained in the Agent Authorization Form 5105SBE to be separately submitted.

Authorized Agent Signature

Date