

<b>Return this application to:</b>		
County Assessor		
Address		
City	State	Zip
Questions? Please call:		

<b>FOR ASSESSOR USE ONLY</b>	
Total # of comm. units currently constructed:	_____
Total additional units planned:	_____
Total current + planned:	_____
No changes from prior year:	____Yes ____No

### REQUEST FOR INFORMATION CONCERNING:

#### Allocation of Property Taxes of Common Elements to Individual Community Units

Date of this Request: \_\_\_\_\_

Month/Day/Year

Nevada Revised Statute 361.233 requires that any property taxes or special assessment on real property within the common-interest community<sup>1</sup> be assessed upon the community units<sup>2</sup> and not upon the common-interest community as a whole and that the taxable value of the common elements be allocated equally among all the units within the common-interest community. *(See definitions in footnotes)*

Please provide the following information and return the completed form to the address listed above, no later than 60 days after receiving this request. If you have received more than one form for common element parcels that are owned or administered by the same community unit parcels, you may combine them with a single parcel list.

1. Please attach a comprehensive list of the assessor's parcel numbers (APNs) and any other identifying information for the community units associated with the common element parcel (residential, commercial, or vacant) as follows:
  - a. Each community unit currently constructed; and
  - b. The additional planned community units identifying the number of units associated with each APN
2. There are no changes from the prior year declaration of community unit parcels: ☐

*(A current filing must be on record with the Assessor to select this option)*

*NOTE: Any assessed value on the common element parcel that is determined to be allocated to the community unit parcels for the upcoming tax year will be allocated according to the submitted list. These allocations will be final for the tax year. Parceling changes, adding or removing parcels, and changes to the boundaries of the community area, will be determined once a year. A form will be mailed each year to verify if there are any changes or corrections to be made for the next tax year.*

*This information was provided by:*

☐ Association Officer

☐ Developer

☐ Management Co.

☐ Other

*Please Enter Contact Information*

\_\_\_\_\_  
Name of Taxpayer

\_\_\_\_\_  
Mailing address if different than street address

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
City

\_\_\_\_\_  
Daytime phone

\_\_\_\_\_  
State, ZIP

\_\_\_\_\_  
E-mail address

Thank you for your cooperation. If you have questions about this information request, please call \_\_\_\_\_

<sup>1</sup> NRS 361.233(3)(c) (Portion) *"Common-interest community" means real property with respect to which a person, by virtue of his ownership of a community unit is obligated to pay for any real property other than that unit."*

<sup>1</sup> NRS 361.233(3)(e) *"Community unit" means a physical portion of a common-interest community, other than the common elements, which is: (1) Designated for separate ownership or occupancy; and (2) Intended for: (I) Residential use by the owner of that unit and his invitees; or (II) Commercial use by the owner of that unit for the generation of revenue from any persons other than the owners of community units in that common-interest community and their invitees."*

<sup>1</sup> NRS 361.233(3)(b) *"Common elements" means the physical portion of a common-interest community, including, without limitation, any landscaping, swimming pools, fitness centers, community centers, maintenance and service areas, parking areas, hallways, elevators and mechanical rooms, which is (1) Intended for the general benefit of and potential use by all the owners of the community units and their invitees; and (2) Owned: (I) By the community association; (II) By any person on behalf or for the benefit of the owners of the community units; or (III) Jointly by the owners of the community units."*

**COMMON ELEMENT PARCEL:**

APN		Location Address	Owner
<i>Example: 999-99-999-999</i>		<i>235 Main Ct, Las Vegas NV</i>	<i>Happy Homeowners Assn</i>

List the Assessor Parcel Numbers that are responsible for the above common elements:

**1. Community Units Currently Constructed: (Attach additional sheets if necessary)**

APN	Constructed Units	Location Address	Comment or Other Identifier
<i>Example: 999-99-999-001</i>	<i>1</i>	<i>1234 Main St, Las Vegas NV</i>	<i>Smiths Foods</i>
<i>Total Currently Constructed:</i>			

**2. Additional Planned Units:**

APN	Planned Units	Location Address	Comment or Other Identifier
<i>Example: 999-99-999-020</i>	<i>40</i>	<i>Bright Ln, Las Vegas NV</i>	
<i>Total Planned:</i>			