

JOE LOMBARDO Governor GEORGE KELESIS Chair, Nevada Tax Commission SHELLIE HUGHES Executive Director STATE OF NEVADA DEPARTMENT OF TAXATION Web Site: <u>https://tax.nv.gov</u> Call Center: (866) 962-3707

> CARSON CITY OFFICE 3850 Arrowhead Dr., 2nd Floor Carson City, Nevada 89706 Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE 700 E. Warm Springs Rd, Suite 200 Las Vegas, Nevada 89119 Phone (702) 486-2300 Fax (702) 486-2373

RENO OFFICE 4600 Kietzke Lane, Suite L235 Reno, NV 89502 Phone: (775) 687-9999 Fax: (775) 688-1303

September 30, 2024

Dear County Assessor:

The Division of Excise and Local Government Services (ELGS) annually compiles information on statewide and county-wide Top Ten Highest Assessed Taxpayers. We request your assistance in compiling this information, which is used by the State Treasurer and County Finance Officers to inform current and potential bond holders about the type of industries and taxpayers providing property tax revenues.

Please use this link to go to the Department of Taxation website : <u>Tax Forms - State of Nevada (nv.gov</u>) Navigate to the section of the page, and under the heading "Top Ten Taxpayer" you can find the "Top Ten Reporting Form 2024" and "Notification Letter 2024."

Open the tab for your County in the Excel spreadsheet and follow the instructions.

There are two parts to the Top Ten Reporting Form.

- 1.) Part I. asks for the top ten highest assessed taxpayers, and the corresponding total amount of assessed value. If there were multiple assessments under the same property owner name, include all accounts in the total amount. <u>This includes the assessed value of any property belonging to a taxpayer which did not pay property taxes or even if fully abated.</u>
- 2.) Part II. asks for the assessed value of any centrally-assessed Top Ten property which is "non-operating" and therefore, locally assessed.

Once you have completed the reporting form, please send it to my email address by October 30, 2024:

KSoto@tax.state.nv.us

If you have any questions or concerns regarding these procedures, please do not hesitate to email me. Thank you for your assistance.

Sincerely,

Kandace Soto Management Analyst II Publication and Education