

Board of Equalization

Membership

The White Pine County Board of Equalization is comprised of five members appointed by the White Pine County Commission ([NRS 361.340](#)). This Board is charged with hearing appeals filed by property owners who do not agree with the value placed on their property for tax purposes by the County Assessor ([NAC 361.624](#)). The County Board hearings are held from late-January through February of each year.

Authority

Nevada Revised Statute [361.340](#)

Nevada Administrative Code [361.624](#)

Petition for Review to the County Board of Equalization

A person concerned about his property valuation should meet with the Assessor's representative in order to understand the valuation of his property and the equalization requirements. Pursuant to [NRS 361.227](#), "the county assessor shall, upon request of the owner, furnish within 15 days to the owner a copy of the most recent appraisal of the property." The Assessor is not precluded from charging a reasonable fee for copying the information.

If a person is still concerned about his property valuation after he has met with the Assessor's representative, he may file a Petition for Review of Assessed Valuation to the County Board. The County Board shall hear only protests on properties alleging the taxable value was incorrectly determined or has exceeded the full cash value of the property.

Effort should be made for early filing of petitions in order to facilitate the most efficient scheduling of appeals. Protests dealing with common issues may be scheduled together thereby benefiting all concerned parties and permitting a more complete record should further proceedings be necessary.

The County Board of Equalization shall meet during January and February of each year. A County Board of Equalization may meet the first judicial day of January; however, it must hold such number of meetings as may be necessary to conclude the business of equalization by the end of February. Hearings will be conducted in accordance with regulations contained in the Nevada Administrative Code and Nevada's Open Meeting Law. Requests for relevant sections of the Nevada Administrative Code may be made to the Assessor or the State Board of Equalization.

Petitions should state specific reasons for protesting a valuation, using additional sheets if necessary. The role of the Assessors and Boards of Equalization is to equalize property valuations and not property tax rates. Statements such as, "taxes are too high" or "my taxes have gone up 100 percent" without facts or evidence supporting improper valuation, are not a basis for a valuation to be reduced.

No change in the valuation of property may be made by the Boards solely for the reason that an increase in the amount of taxes, levied against the property resulting from the valuation placed on the subject property by the Assessor, may pose a hardship on the person paying the taxes.

A Board may call special meetings throughout the year as may be necessary in preparation for the regularly scheduled meetings. The purpose and subject of such special meetings shall be limited to

the business of the Board and shall not include matters of taxable value or review of assessed valuation of property.

The County Clerk will notify the Department of Taxation, Division of Assessment Standards, upon receiving a petition as a result of a valuation established by the division's Mining Section.

A change by a Board of Equalization 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.

Hearings Before the County Board of Equalization

Petitions must be filed with the County Assessor of the county in which the property is located, not later than January 15. Persons claiming that the valuation of a property should be changed shall appear before the County Board of Equalization and submit proof thereon.

Proof may consist of evidence showing:

1. Recent sales of similar properties in the vicinity are less than the taxable value of the subject property.
2. Adverse factors affecting the value have not been considered in determining the taxable value.
3. The fair economic income expectancy of the property does not justify the valuation.
4. An error has been made in computing the taxable value.
5. Taxable value is greater than full cash value.

Any petitioner who seeks to change the valuation placed upon a property shall have the burden of proof to show that the valuation should be changed. It is not sufficient to say the Assessor's value is incorrect. The Petitioner must state the correct value and present evidence to support his value conclusion.

The facts and evidence presented during the hearing may justify the Board of Equalization to request further review by the Assessor and/or Taxpayer, and hence, a continuation of a hearing. Therefore, discussion of a case by a Taxpayer and an Assessor prior to the hearing speeds the equalization process and ensures a more complete record at the County Board of Equalization level.

At the start of each appeal, the Deputy District Attorney or County Clerk shall administer the oath to the witnesses who are to appear. The order of appearance before all Board of Equalization shall be as follows:

1. A brief presentation by the Assessor for the sole purpose of identifying the property in question, the general neighborhood or area in which the property is located, and any other information necessary to orient and familiarize members of the Board.
2. Presentation by the Petitioner of evidence of the proper taxable value and evidence establishing that the property is not at taxable value.
3. Presentation by the Respondent of evidence supporting the Assessor's valuation of the property and rebutting evidence presented by the Petitioner.
4. A response by the Petitioner limited to rebuttal of evidence presented by the Respondent.

The County Boards may set time limits for appeals and may limit redundant or irrelevant testimony. Consideration must be given to the fact that complex appeals may require more time to establish a record to permit further appeals.

At the conclusion of an appeal, the County Board may deliberate and consider the matter immediately or may defer the time for decision until other appeals have been completed. Deferring

a decision may ensure equitable treatment of appeals of similar substance and location. No appeal to the County Board which was filed on the grounds that the taxable value exceeded full cash value may result in an increase in the taxable value of the property.

[NRS 361.365\(2\)](#) states, "if a transcript of any hearing held before the county board of equalization is requested by the complainant, he 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."

Hearings Before the State Board of Equalization

At the close of each County Board hearing, the chairperson shall advise any Petitioner who has appeared of the right to appeal to the State Board of Equalization. The State Board of Equalization convenes the fourth Monday in March and concludes business September 30th. Persons not satisfied by the action of the County Board of Equalization may appeal to the State Board of Equalization by completing a Petition for Review of Assessed Valuation to the State Board of Equalization and sending it to:

State Board of Equalization
1550 East College Parkway, #115
Carson City, NV 89706

Appeals to the State Board of Equalization must be filed no later than March 10th. All persons making an appeal are advised that the State Board is limited to reviewing the record (facts and evidence) established by the County Board unless it can be proven to the satisfaction of the State Board that new evidence was discovered which could not by due diligence have been discovered and presented to the County Board. Pursuant to [NRS 361.360\(2\)](#), "all new evidence must be submitted in writing to the State Board of Equalization and served upon the county assessor not less than seven days before the hearing." Further, the State Board of Equalization may remand cases to the County Board when the record established at the County proceeding was inadequate.

The State Board of Equalization may increase the valuation of any property if it determines the County Board lacked evidence for granting a reduction or if it determines that the valuation was not computed properly. The State Board will review the land and improvement values separately to determine if each value is correct and whether the value should be changed. The State Board may also examine the total property value, and if it is determined that taxable value exceeds full cash value, a reduction shall be granted.

For more information on the State Board of Equalization, click [here](#).