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## Taxation; Overpayment of Property Taxes

University of the Pacific, McGeorge School of Law

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### Taxation; overpayment of property taxes

NEV. REV. STAT., §361.420 (amended).  
SB 353 (Committee on Taxation); 1983 STAT. Ch 153

Under existing law, any property owner claiming an overvaluation of property for taxation purposes may appeal directly to the State Board of Equalization.<sup>1</sup> If relief is denied, existing law permits the owner to bring a suit in any Nevada court of competent jurisdiction against the state and county where the taxes were paid, provided that the tax is first paid in full under written protest.<sup>2</sup> Prior to the enactment of Chapter 153, the suit had to be filed within three months after the date of full payment of the tax, or the property owner would be barred from challenging the valuation.<sup>3</sup> Chapter 153 expands this filing provision<sup>4</sup> by allowing the suit to be brought within three months after the date of full payment *or* the decision of the State Board of Equalization denying relief, whichever occurs later.<sup>5</sup>

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1. NEV. REV. STAT. §361.403.
  2. *Id.* §361.420(2); *see also id.* §361.483(2) (allows taxes to be paid in four equal installments).
  3. 1981 NEV. STAT. c. 427, §19(3), at 800 (amending NEV. REV. STAT. §361.420).
  4. *Compare* NEV. REV. STAT. §361.420(3) (amended by 1983 Nev. Stat. §1(3), at 350) *with* 1981 Nev. Stat. c. 427, §19(3), at 800 (amending NEV. REV. STAT. §361.420).
  5. *Id.*

### Taxation; assessment of overlooked real property

NEV. REV. STAT. §§361.340, 361.355, 361.360, 361.770 (amended).  
SB 295 (Committee on Taxation); 1983 STAT. Ch 289  
SB 433 (Committee on Taxation); 1983 STAT. Ch 594

Under existing law, real property<sup>1</sup> that has been overlooked on the secured assessment roll<sup>2</sup> and that later comes to the attention of the county assessor<sup>3</sup> after the rolls have been closed<sup>4</sup> or accounted for, may be assessed as personal property<sup>5</sup> and placed on the unsecured tax roll.<sup>6</sup>

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1. NEV. REV. STAT. §361.035 (definition of real property).
  2. *See id.* §351.300 (provisions relating to secured tax roll).
  3. *See id.* §361.280 (report of unassessed property to County Commissioner).
  4. *See id.* §361.310 (completion of assessment roll).
  5. *Id.* §361.030 (definition of personal property).
  6. *Id.* §361.770; *see id.* §§361.505, 361.535 (provisions relating to unsecured tax roll).