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## Taxation; Assessment of Overlooked Real Property

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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).

Prior law permitted the use of this procedure only upon the request of the property owner.<sup>7</sup> With the enactment of Chapter 289, an assessment can be made simply on the initiative of the county assessor.<sup>8</sup> In addition, Chapter 289 provides that if real property is placed on the unsecured tax roll and the amount of the tax is greater than \$100, the tax may be paid according to the provisions governing quarterly installments of real property taxes.<sup>9</sup>

Existing law allows a taxpayer to protest to the County Board of Equalization<sup>10</sup> (hereinafter referred to as County Board) concerning the valuation of real or personal property that has been placed on the secured tax rolls.<sup>11</sup> In addition, the owner of *personal* property placed on the unsecured tax roll may protest the valuation before the County Board.<sup>12</sup> Chapter 289 extends these provisions to permit this same review of the valuation of *real* property placed on the unsecured tax roll.<sup>13</sup>

Furthermore, existing law provides that an appeal may be made to the State Board of Equalization<sup>14</sup> (hereinafter referred to as State Board) if the taxpayer is unsatisfied with the determination of the County Board.<sup>15</sup> The appeal must be based on the record of the hearing conducted by the County Board.<sup>16</sup> Chapter 594 provides that if the State Board determines the record of the case on appeal to be insufficient due to an act or omission of the county assessor, the case may be remanded to the County Board with directions to produce an adequate record.<sup>17</sup> If the deficiency in the record is not remedied, the State Board may (1) hold a new hearing on the complaint, or (2) if necessary, appoint an appropriate person to hear the matter, develop a new record, and submit a recommendation to the State Board.<sup>18</sup>

7. 1951 Nev. Stat. c. 244, §1, at 361 (enacting NEV. REV. STAT. §361.770)

8. NEV. REV. STAT. §361.770(1) (amended by 1983 Nev. Stat. c. 289, §3, at 686).

9. *See id.*; *see also id.* §361.483 (payment of taxes in quarterly installments).

10. *See id.* §§361.340 (composition of the County Board of Equalization), 361.345 (powers of County Board of Equalization).

11. *Id.* §361.355.

12. *Id.*

13. *Id.* §§361.360(3) (amended by 1983 Nev. Stat. c. 289, §1(2), at 684), 361.355(2) (amended by 1983 Nev. Stat. c. 289, §1, at 684).

14. *See id.* §361.375 (composition of the State Board of Equalization).

15. NEV. REV. STAT. §361.360(1).

16. *Id.* §361.360(2) (relevant new evidence that could not have been discovered through due diligence may also be presented).

17. *Id.* §361.360(4) (amended by 1983 Nev. Stat. c. 594, §2, at 1902).

18. *Id.* (the cost of remedying the inadequate record will be charged against the county).

