



# 2023 – 2024 Secured Assessment Roll

## Nye County, Nevada      Sheree Stringer, Assessor

Greetings from the Assessor,

I want to take this opportunity to introduce and review pertinent information that I feel is important to all of us as taxpayers. I know there are questions that we all have in regards to property assessment and want to try and cover the basics. There are tax benefit programs available in our office that everyone may not be aware of and I have outlined them below. I also want to say that if you have any questions, about any of the following, to please feel free to come in, call or email me to get answers. Our offices are located at 101 Radar Rd, Tonopah, NV and 160 N Floyd Dr, Pahrump, NV. My email is [Assessor@co.nye.nv.us](mailto:Assessor@co.nye.nv.us). Our phone numbers are: 775-482-8174 or 775-751-7060. Our office hours are Monday – Thursday 7:00am to 5:30pm.

Be sure to check our website page for information at: <https://www.nyecountynv.gov/267/Assessor>

Parcel data and maps are now available to you 24/7. We have a link to the Nye County GIS to make it available to our taxpayers. You can now pay your taxes on line at our website.

Nevada Revised Statute (NRS) 361.300 required that notice regarding the Secured assessment roll be published in a local newspaper on or before January 1<sup>st</sup> of each year. These property values are available online at: <https://www.nyecountynv.gov/805/Assessment-Roll>

The valuation of unsecured property, e.g. mobile homes, business personal property, etc., is developed throughout the year and, therefore, does not appear here. The Nevada Department of Taxation does the assessment, billing, collection and distribution of all taxes for inter-county and centrally assessed property that do not appear here.

### QUESTIONS AND ANSWERS ABOUT YOUR ASSESSMENT

**What is the role of the Assessor's Office?** The Assessor's office discovers all taxable property and determines its taxable value for tax purposes in accordance with the law. Per NRS 361.227 the total taxable value must not exceed a property's most probable sale price in a competitive market. NRS 361.225 requires that the assessed value be 35% of the taxable value calculated in accordance with NRS 361.227. We would like to encourage you to come in and visit with one of our appraisers or our website to review your property data.

**How is my tax computed?** Your assessed value, which is 35% of your total taxable value, is multiplied by your tax district's tax rate to determine the amount of tax due.

However, on April 6, 2005, the Nevada State Legislature passed Assembly Bill 489, which provides property tax relief to all citizens through a partial abatement of taxes. This abatement provides a 3% cap on the previous year tax bill on an owner's PRIMARY residence with all other types of property falling under a different cap not to exceed 8%. The values listed on this assessment roll do not necessarily reflect what the taxes will be.

**How can I receive the 3% tax cap on my property?** Our office has sent out "Property Tax Cap Claim" forms to all residential, multi-residential, and manufactured home property owners. This letter must have been returned to our office indicating what type of residence it is. If you marked the box indicating that it is your primary residence, you will receive the 3% cap. If you marked that it was a rental, you will have to provide the number of rooms and rents charged. Under AB489, some rental dwellings that meet the low income rents may qualify for the 3% cap. Only one property in the state may be selected as a "primary" residence. When our office receives the information that a residential property has been transferred to a new owner, we will send the new owner a new "Property Tax Cap Claim" form.

**How is the value of my property determined?** Land value is based on the market value of similar vacant land sales as well as other market information that would indicate a land valuation. The value of the building and other items added to the property is based on the replacement cost new less 1.5% depreciation for each year of age. Personal property values are based on acquisition cost less depreciation based on the life of the asset.

**Who determines the tax rates?** The Nye County Commissioners certify each tax district's rate in June for the following fiscal tax year. The tax rate is established in the spring of each year by the Nevada Tax Commission from budgets submitted by each of the entities (Tonopah, Pahrump, Gabbs, Beatty, etc). Services provided by these government entities are a result of those budgets, and questions about the tax rates and services should be directed to those agencies. Taxes are due and payable to the Nye County Treasurer.

**Why do my taxes change?** Prior to AB 489, your taxes changed when the assessed value changed or the tax rate changed. Now, due to the tax cap, most tax bills will increase by the amount of the tax cap that has been placed on the parcel. For example, if your property is to receive a 3% tax cap next year, then the property taxes will most likely increase by

3%. Your taxes cannot increase more than the tax cap amount with the EXCEPTION of any new construction, additions to structures, parcel map changes or change in the use. These situations fall outside of the cap.

**How often can my assessed value change?** All property in Nye County is reappraised annually. A field visit will occur once every five years along with additional inspections that occur when parcels or improvements are added, changed or removed.

**How is the information on my appraisal obtained?** Each parcel in the county is physically reappraised once every five years. The appraiser actually visits the property to review/compare records for any additions/deletions, takes a photo of the parcel to complete the reappraisal of the parcel.

**When will my property be physically reappraised?** The reappraisal of the county is separated into five "areas" as listed below:

Reappraisal Group	District	District #
1	Beatty	1.0
	Beatty GID	16.0
	Beatty Water & Sanitation	17.0
	Pahrump #4, & part of #5	6.4&6.5
2	Outside North	5.0
	Outside South	9.0
	Smoky Valley Library	10.0
	Tonopah Library	12.0
3	Rest of Pahrump #5	6.5
	Gabbs	2.0
	Manhattan	3.0
	Round Mountain	4.0
4	Pahrump #1	6.1
	Amargosa	8.0
	Amargosa Library	13.0
	Beatty Library	15.0
5	Pahrump #2	6.2
	Tonopah	7.0
	Pahrump #3	6.3

In 2023 we will be appraising Group 3. You will see appraisers in this area in white or silver county vehicles taking pictures and reviewing their records. If you ever have any questions regarding this process, please feel free to call our office.

**What if I believe the market value of my property is less than the appraised value shown or that my property was assessed differently than comparable property?** Contact the Assessor's office to discuss and review copies of your appraisal. If we are not able to resolve the problem and/or if

you still disagree, you have the option to file a petition to appeal your value with the County Board of Equalization (CBOE). This must be filed no later than January 15<sup>th</sup> of each year. Persons who are not satisfied with the CBOE decision may file an appeal with the State Board of Equalization (SBOE) no later than March 10<sup>th</sup> of that year. The SBOE will not consider appeals that have not been properly submitted to the CBOE. Further appeals may be made to the District and Supreme Courts.

**What are the installment due dates for the property tax bills?** Statutes have determined the 1<sup>st</sup> installment is due on the 3<sup>rd</sup> Monday in August, the 2<sup>nd</sup> installment is due on the 1<sup>st</sup> Monday in October, the 3<sup>rd</sup> installment is due the 1<sup>st</sup> Monday in January, the 4<sup>th</sup> installment is due the 1<sup>st</sup> Monday in March. The 2023-2024 due dates are as follows:

1 <sup>st</sup> installment	August 21, 2023
2 <sup>nd</sup> installment	October 2, 2023
3 <sup>rd</sup> installment	January 1, 2024
4 <sup>th</sup> installment	March 4, 2024

For your convenience, property tax payments can now be made online at: <https://nyenv.devnetwedge.com>

**Why didn't I receive a Personal Property (Mobile Home, Aircraft, Commercial, or Business) tax bill?** If your property tax bill was less than \$10.01 for the fiscal year, the Nevada Tax Commission has determined that you are exempt from taxation per NRS 361.068.

### TAX EXEMPTIONS

The State of Nevada offers tax exemptions to eligible surviving spouses, veterans, disabled veterans, and blind individuals.

#### **How much are the exemptions?**

The **Surviving spouse exemption** entitles you to \$1,670 of assessed valuation deduction for the 2023-2024 fiscal year. Conversion into actual cash dollar savings varies depending on the tax rate of the area you live in if used on property or up to \$66 per fiscal year on the basic government service tax portion of your motor vehicle registration.

The **Veteran Exemption** entitles you to \$3,340 of assessed valuation deduction for the 2023-2024 fiscal year. Conversion into actual cash dollar savings varies depending on the tax rate of the area you live in if used on property or up to \$133 per fiscal year on the basic government service tax portion of your motor vehicle registration. Veterans also have the

option to donate their exemption to the construction and maintenance of a veteran's retirement home.

The **Disabled Veteran Exemption** amount will depend upon the percentage of permanent service connected disability. It is categorized as follows: 60 to 79% disabled gets \$16,700 assessed value, 80 to 99% disabled gets \$25,050 assessed value, 100% disabled gets \$33,400 assessed value. The actual amount of exemption increases according to the disability percentage. This also applies to the Surviving Spouse of a Disabled Veteran.

The **Blind Exemption** entitles you to \$5,010 of assessed valuation deduction for the 2023-2024 fiscal year. Conversion into actual cash dollar savings varies depending on the tax rate of the area you live in if used on property or up to \$200 per year on the basic government service tax portion of your motor vehicle registration.

**When should I apply for an exemption?** An application to use an exemption on secured (real) or unsecured (personal) property must be made on or before June 15 for the following fiscal year. An application to use the exemption on motor vehicle can be made any time on or before the date the taxes are due.

**How do I apply for an exemption?** If you believe you are eligible for an exemption, bring your Nevada Driver's License or Nevada I.D. card and the needed documentation as follows (see below) to your Assessor's office.

**Surviving Spouse** – Your spouse's death certificate. You will need to have been married at the time of their death and not have remarried. The surviving spouse of a disabled veteran who was eligible for disabled veteran's exemption at the time of his/her death may also be eligible to receive the disabled veteran's exemption.

**Veteran's Exemption** – Separation papers from the United States Armed Forces showing an honorable discharge, entry and discharge dates, and a minimum of ninety (90) consecutive days active duty during one of the following major conflicts: (some conflicts may require the veteran to fill out an affidavit stating how they served in direct support of that conflict)

- April 6, 1917 to November 11, 1918
- December 7, 1941 to December 31, 1946
- June 25, 1950 to May 7, 1975
- September 26, 1982 to December 1, 1987
- December 20, 1989 to January 31, 1990
- August 2, 1990 to April 11, 1991
- December 5, 1992 to March 31, 1994
- November 20, 1995 to December 20, 1996
- January 11, 2005 to current

**OR** if you have served on active duty in connection with carrying out the authorization granted to the President of the United States in Public Law 102-1, and who received, upon severance from service, an honorable discharge or certificate of satisfactory service from the Armed Forces of the United States, or who having so served, is still serving the Armed Forces of the United States, may be exempt from taxation. The amount of assessed valuation that is exempt from taxation is pursuant to NRS 361.090, subsection 1.

**Disabled Veteran** - Separation papers from the United States Armed Forces showing an honorable discharge, entry and discharge dates and Veteran's Administration documentation showing a minimum of 60% or more permanent service connected disability.

**Blind Exemption** - A doctor's statement verifying that your visual acuity does not exceed 20/200 in the better eye when corrected, or your field of vision subtends an angle of 20 degrees or less.

### Explanation of Assessment Roll Column Headings

<b>EX</b>	An asterisk (*) indicates an exemption was/is applied to the property.
<b>Name</b>	Owner's name on the Assessor's records as of December 1, 2022.
<b>Apprsl Yr</b>	Year that the parcel was last physically appraised.
<b>Parcel #</b>	Assessor's Parcel Number (APN)
<b>Land</b>	Assessed value of the land (parcel)
<b>Imprv</b>	Assessed value of all improvements to the parcel
<b>PP</b>	Assessed value of all personal property added to the parcel.
<b>Total</b>	Total assessed value of the parcel less exemptions (if any were applied).

I, Sheree Stringer, hereby certify the 2023-2024 Nye County Tax Assessment Roll is complete to the best of my knowledge and available for inspection.

Respectfully,  
Sheree Stringer, Nye County Assessor

#### **NOTICE:**

**The 2023-2024 Nye County Tax Assessment Roll is available for inspections pursuant to NRS 361.300 (3)(b) A copy of the Assessment Tax Roll Listing may be viewed at the Tonopah/Pahrump Public Library, Nye County Assessor's Office or on Nye County's website at: <https://www.nyecountynv.gov/805/Assessment-Roll> then click on: 2023-2024 Secured Assessment Tax Roll.**