

2023/2024 Notice of SECURED ASSESSMENT ROLL

WASHOE COUNTY, NEVADA

Michael E. Clark, Assessor
1001 E. NINTH STREET
RENO, NV. 89512

www.washoecounty.gov/assessor

QUESTIONS AND ANSWERS ABOUT YOUR ASSESSMENT

What is the function of the Assessor's Office?

The role of the Assessor's Office is to discover, list and value all property subject to taxation. We do not set the tax rate nor do we collect taxes. But, by law, we must discover all taxable property in the County and appraise its value. We then compute 35% of that appraised value to determine its assessed value. The appraised value must not exceed its most probable sales price in a competitive market, and the land and improvement values must be determined correctly.

How often can your assessed value change?

Annually. In Washoe County, all properties are reappraised each year.

What if you disagree with the assessed values on your property?

When the tax roll is completed each December, assessment notices are sent to all taxpayers. If you have a question, you may call the Assessor's Office at (775) 328-2233. If we are unable to resolve your problem, you may appeal the values of your land, buildings, or total property to the County Board of Equalization. If you are still not satisfied, you may appeal to the State Board of Equalization, and thereafter, through the Court System. Any of these bodies may adjust your assessed value.

Appeals to the County Board of Equalization must be filed at the Assessor's Office no later than January 15th. If January 15 falls on Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

Persons who are not satisfied with the County Board of Equalization's decision may file an appeal to the State Board of Equalization by March 10th. State Board of Equalization appeal forms are available at the County Board of Equalization hearing or on their website at http://tax.nv.gov/Boards/State_Board_of_Equalization_Forms/State_Board_of_Equalization/

How is the property tax rate set?

Your tax rate is established in the spring of each year by the Nevada Tax Commission from budgets submitted by local government entities such as City of Reno, City of Sparks, Washoe County, Fire Protection Districts, School Districts and others. Services provided by these governmental bodies are a result of those budgets. Prior to the budget hearings, the County publishes a newspaper ad which identifies any property tax rate increases, as well as the times and locations of the budget hearings. Questions about government services should be directed to these agencies and not to the Assessor's Office nor to the Board of Equalization. For more information on taxes and tax rates please visit the Washoe County Treasurer's website at www.washoecounty.gov/treas/

How are taxes collected?

Taxes are collected by the County Treasurer based on tax bills sent out in July of each year. Secured property taxes are payable in 4 installments as follows:

- 1st Installment due on the 3rd Monday in August
- 2nd Installment due on the 1st Monday in October
- 3rd Installment due on the 1st Monday in January
- 4th Installment due on the 1st Monday in March

All questions on taxes paid should be directed to the Treasurer at (775) 328-2510.

Property Tax Abatement (TAX CAP)

Nevada Revised Statute (NRS) 361.471 through 361.4735 provides a partial abatement of ad valorem taxes by applying a 3% cap on the tax bill of the owner's primary residence (single-family residence, townhouse, condominium, mobile or manufactured home).

Only one property may be selected in the state of Nevada as a primary residence. Some rental dwellings that meet the low income rent limits may also qualify for a 3% cap on the tax bill.

A higher cap, determined yearly as set forth in NRS 361.4722, on the tax bill may be applied to residences that are not owner occupied, vacant land, commercial properties, business personal property, aircraft, etc.

Increases in value due to new construction, new parcels, and improvements not previously on the roll or property that has a change in the actual or authorized use will not qualify for either cap for this fiscal year but may receive the 3% or the higher cap effective the following year. The Tax Cap applies to your tax bill. It is not a "cap" on assessed value.

Tax Exemptions

Nevada offers tax exemptions to bona fide Nevada residents meeting certain requirements such as: Surviving Spouses, Blind Persons, Veterans and Disabled Veterans. These exemptions can be applied to real property, personal property (mobile home, etc.) or used to reduce your vehicle Government Services tax. Any veteran may dedicate his/her exemption, or a portion thereof, to the construction and maintenance of veterans homes in Nevada. For more information contact the Nevada Office of Veterans Services at (775) 688-1653. The tax dollar amount of the exemption varies depending on the taxing district in which you live.

The State of Nevada also has special exclusions for certain charitable organizations, pollution control, radioactive fallout shelters, renewable resource heating and cooling systems, and residential construction to remove architectural barriers for handicapped persons.

Who is eligible for a "Surviving Spouse Exemption"?

This exemption applies to any Surviving Spouse who is a bona fide resident of the State of Nevada who has not remarried. To receive this exemption the Surviving Spouse must bring a copy of the death certificate to the Assessor's Office when initially applying for the exemption and sign an affidavit.

Who is eligible for a "Blind Exemption"?

The Blind Exemption is available to bona fide residents of the State of Nevada with visual acuity that does not exceed 20/200 in the better eye when corrected, or whose field of vision subtends an angle of 20 degrees or less. To qualify for this exemption, it is necessary to furnish a doctor's statement that the above requirements are met and sign an affidavit.

Who is eligible for a "Veteran's Exemption"?

The Veteran's Exemption is available to an honorably discharged veteran of the Armed Forces of the United States who is a bona fide resident of the State of Nevada. The veteran must have served in connection with a campaign or expedition in which a medal was authorized or served a minimum of ninety (9) continuous days of active duty during specific date sets as specified in NRS 361.090. For information about qualified active duty periods, please call (775)328-2277. Applicants must furnish proof of service and proof of honorable discharge.

Who is eligible for the "Disabled Veteran's Exemption"?

The Disabled Veteran's Exemption is provided for veterans who are a bona fide resident of the State of Nevada that have a permanent service connected disability of at least 60%. The amount of exemption is dependent upon the overall percentage of disability incurred. Applicants must furnish proof of honorable discharge and documentation of the percentage of service connected disability from the Veterans Administration.

The Surviving Spouse of a Disabled Veteran who was eligible for this exemption at the time of their death, was married to the applicant for at least 5 years preceding their death, and has not remarried may also be eligible to receive an exemption.

How and when should I apply for an exemption?

To obtain more information or to apply for these exemptions, contact the Assessor's Office at (775) 328-2277. For an exemption to be used on real property, the application must be filed with the Assessor before June 15 preceding the fiscal year the taxes are payable. For real property acquired after June 15 and before July 1 the filing deadline is July 5th. If the exemption is to be applied to personal property or a motor vehicle, the exemption card may be signed anytime on or before the dates such taxes are due. Exemption amounts may change each year based on the consumer price index (CPI).

EXPLANATION OF ASSESSMENT LIST

Owner – Owner on Assessor’s records as of December 15, 2022

Parcel – Assessor’s Parcel Number (APN)

Land – Assessed value of the land.

Bldg – Assessed value of the buildings and other improvements including outbuildings and distributed common area value pursuant to NRS 361.233

*Parcel 071-120-01 is the only parcel in Washoe County for the 2023/2024 roll that includes secured personal property.

This parcel has \$542,107 of secured personal property in addition to the land and building values shown on page 221.

**All property was reappraised in 2022 for the 2023/2024 Assessment Roll.

I hereby certify that the 2023/2024 Washoe County Secured Assessment Roll is complete and open for inspection by interested persons.

Respectfully,

Michael E. Clark, Washoe County Assessor.

For questions about your appraisal:

Real Estate Appraisal:
328-2233

Personal Property Appraisal:
Commercial, Aircraft or
Manufactured/Mobile Homes:
(775)328-2213

Other important phone numbers:

Exemptions/Property Tax Cap/
General Property Information:
328-2277
Treasurer’s Office (Tax bills/collections)
(775)328-2510

