

## 1996/97 CLARK COUNTY, NEVADA, SECURED ASSESSMENT ROLL

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CLARK COUNTY ASSESSOR

States that the 95/96 assessment list will be published in the Las Vegas Review Journal/Sun on December 30, 1995 and the Henderson Home News on December 28, 1995, in accordance with the Nevada revised statute 361.300.

State Statute 361.225 mandates that assessed value of property should be based on a ratio of 35% of the taxable value which is determined through use of guidelines established by the State Department of Taxation.

State statute requires that all property in the county must be reappraised at least once in each 5-year period. Additional appraisals may occur when improvements are added or new structures built during the intervening 4-year period.

State Statute 361.260 requires that all properties be factored annually using factors which are approved by the Nevada Tax Commission. Most assessments will increase as a result of the factor. When property assessment values change from the previous fiscal year, a notice shall be mailed to any owner affected by such assessment value changes.

Property owners, who believe that the market of their property is less than the taxable value noted on the value notice card, may file a petition with the County Board of Equalization. The petition must be filed on or before January 16, 1996. The petition forms are available in the County Assessor's Office, located at 500 S. Grand Central Pkwy, second floor. The petition is then scheduled for presentation through the County Board of Equalization during its meetings which will be held in January of each year. If further appeal is desired, a petition may be filed with the State Board of Equalization no later than March 11, 1996.

If your property is within the following areas, your tax roll notice will appear in the indicated paper.

Las Vegas City	
North Las Vegas	Las Vegas Review Journal
Unincorporated County	Las Vegas Sun
Henderson	
Boulder City	Henderson Home News
Green Valley	

**SPECIAL NOTE:** Over the next two to three years, the assessor's office will be assigning a new ELEVEN (11) CHARACTER PARCEL IDENTIFICATION NUMBER to all property in the county. This number will NOT change the legal description of property, only the identification number of property. The new parcel number system will better identify the geographic area in which the property is located and will enable the assessor's office to accommodate future growth identification.