

2007/2008 CLARK COUNTY, NEVADA, SECURED ASSESSMENT ROLL

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CLARK COUNTY ASSESSOR

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The 2007/2008 assessment list published in the newspapers listed below in accordance with Nevada Revised Statute (NRS) 361.300 mandates that this listing be published in a newspaper of general circulation in the County on or before January 1 of each year. This preamble and 2007/2008 assessment list is available on the Internet at the address listed above.

All information contained herein is also available at the Clark County Assessor's Office, 500 S. Grand Central Parkway, Las Vegas; the Assessor's Satellite Offices in the Northwest at 3211 N. Tenaya Way, Suite 118 and in Henderson at 245 N. Stephanie Street, Suite B. The satellite offices are open Monday through Thursday, 8:00 am - 12:00 pm; 12:30 pm - 5:00 pm, and are closed on Fridays.

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

Statutes mandate each year that the County Assessor ascertain and establish assessed value for all real and personal property in the county which is subject to taxation. When property assessment values change from the previous fiscal year, a notice shall be mailed to any owner affected by such value changes.

Property owners who believe that the market value of their property is less than the taxable value listed or believe that they were assessed differently than comparable property may contact the Assessor's Office Appraisal Division at 455-4997 for an explanation of the values. If not satisfied after speaking with the Assessor's Office, a property owner may file a petition with the County Board of Equalization for a review of the values. The petition must be filed on or before January 16, 2007. The petition forms are available in the County Assessor's Office, located at 500 S. Grand Central Parkway, second floor. The petition will be scheduled for presentation to the County Board of Equalization during its meetings, which will be held in January and February 2007. If further appeal is desired, a petition may be filed with the State Board of Equalization no later than March 10, 2007.

NRS 361.4723 provides a partial abatement of taxes by applying a 3% cap on the tax bill of the owner's primary residence (single-family house, townhouse, condominium or manufactured home). Nevada law does not provide a cap on assessed values. Taxpayers that have already qualified for the 3% tax cap will receive or retain their tax abatement for the 2007/2008 tax year. A cap of either 8% or twice the CPI (whichever is greater) will be applied to the tax bill of residences that are not owner occupied. This cap would also apply to land, commercial buildings, business personal property, aircraft, etc. New construction or property that has a change of actual or authorized use (zoning change or manufactured home conversion) will not qualify for any cap for this fiscal year, but will receive the appropriate cap starting July 1, 2008.

The Nevada Legislature provides exemptions to assist individuals meeting certain requirements. Some of these include veterans, disabled veterans, surviving spouses, and blind persons. Nevada also offers a Senior Citizen Tax Assistance/Rental Rebate program to persons 62 years of age or older whose total household income (including Social Security) was \$26,190 (plus or minus an adjustment based on the Consumer Price Index) or less during the preceding calendar year. For more information on filing and eligibility requirements for any of these exemptions, please call the Assessor's Office Customer Service Division at 455-3882.

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

Las Vegas City	Las Vegas Review Journal/Las Vegas Sun
North Las Vegas	Las Vegas Review Journal/Las Vegas Sun
Unincorporated County	Las Vegas Review Journal/Las Vegas Sun
Mesquite	Las Vegas Review Journal/Las Vegas Sun
Henderson	Henderson Home News & Boulder City News
Boulder City	Henderson Home News & Boulder City News