

## Statutory Deadlines

**Fiscal Year: July 1 thru June 30**

- January 1 (361.300) **On or before**, "Secured Roll Closes": [Transmit to County Clerk, post at front door of courthouse, and publish in newspaper.](#)
- If assessor fails to complete roll in the manner and time specified; the board of county commissioners shall not allow him a salary or other compensation for any day after January 1 during which the roll is not completed, unless excused by the board of county commissioners.
- Whenever reappraised mail to each owner written notice stating its assessed valuation.
- If roll changed pursuant to NRS 361.310; assessor shall mail amended notice. Must include dates for appealing new assessed valuation.
- (361.310) **On or before**, January 1, Assessor shall take and subscribe to a written affidavit that he has done his job according to the law; and must file said affidavit with the department.
- Assessor shall close the roll to all changes on the day he delivers it for publication. [Roll may be reopened beginning the next day for changes that occur before July 1 in:](#)
- Ownership; New construction, destruction or removal; Land parceling; Site improvements; Zoning or other restrictions on use; Actual use; Exemptions; or Items of personal property on the secured roll, or to correct over assessments because of factual error in size or age; existence or quality.
- Changes made after roll is reopened may be appealed to the county board of equalization in the current year or the next succeeding year.
- Assessor shall keep a log of all changes in value made to the secured roll to be delivered to the board of county commissioners and the Nevada tax commission on or before October 31.
- January 15 (361.357) [All Appeals to County B.O.E must be filed for both the secured and unsecured tax rolls](#)
- Last day of (361.340) County B.O.E. shall conclude business

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<u>February</u>		
<u>March 10</u>	(361.360) (361.390)	File Appeal to State Board; Assessor must file tax roll as corrected by the County Board of Equalization
<u>4th Mon/March</u>	(361.380)	State B.O.E. has annual meeting; convenes
<u>April 15</u>	(361.380)	State B.O.E. must conclude business on cases which have a substantial effect on value
	(361.405)	Secretary of the State Board of Equalization certifies value changes to the County Commissioners
<u>April 30</u>	(361.260)	<b>Closing of the unsecured tax roll. Begins again May 1.</b> The county assessor shall take the same action at any time between May 1 and the following April 30, with respect to personal property which is to be placed on the unsecured tax roll.
<u>May 15</u>	(361.360)	<b>Deadline for taxpayers who's real or personal property placed on unsecured roll after Dec. 15 but before or on April 30 to file appeal with State B.O.E.</b>
<u>June 1</u>	(361A.110)	<b>Deadline to file for agriculture use</b>
<u>June 15</u>	(361.155)	<b>Deadline to file for all exemptions except for Deadline to apply for exemption of property used for air/water pollution or conservation of water for agricultural purposes. Automotive, which may be used at any time.</b>
	(361.070, .077)	Deadline to apply for exemption of property used for air/water pollution or conservation of water for agricultural purposes.
<u>June 25</u>	(361.455)	Tax Rates set by N.T.C
<u>July 1</u>	(361.450, .310)	<b>Lien attaches to property for taxes.</b> Every tax levied under the provisions of or authority of this chapter is a <b>perpetual lien</b> against the property assessed until the tax and any penalty charges and interest are paid.  ***Ownership changes; etc.***
<u>July 15</u>	(361.224)	On or before, Appraiser Certification Board ascertains whether every person holding a valid appraiser certificate has met minimum training requirements for preceding fiscal year.
<u>July 31</u>	(361.265)	<b>Deadline to return written statement concerning personal property; except, statements mailed to taxpayers after July 15, then 15 days from demand.</b>
<u>1st Mon/October</u>	(361.315)	<b>N.T.C. to set valuations</b> for property of an interstate and intercounty nature; Regular meeting of N.T.C.

## Statutory Deadlines

<u>October 31</u>	(361.310)	<p>***See 361.310 under January 1***</p> <p>On or before January 1 of each year, the county assessor of each of the several counties shall complete his assessment roll, and shall take and subscribe to an affidavit written therein to the effect that he has made diligent inquiry and examination to ascertain all the property within the county subject to taxation, and required to be assessed by him, and that he has assessed the property on the assessment roll equally and uniformly, according to the best of his judgment, information and belief, at the rate provided by law. The assessor must file a copy of the affidavit immediately with the Department.</p> <p>Copy of Assessor's Log of Changes made to the secured roll after January 1 must be sent to County Commissioners and to N.T.C.</p>
<u>Taxes Due:</u>	(361.483)	<p>3rd Monday in August*</p> <p>1st Monday in October</p> <p>1st Monday in January</p> <p>1st Monday in March</p> <p>* If mobile home; due in full if total tax is less than \$100.00; otherwise may make quarterly payments.</p> <p>Unsecured property (business, aircraft and misc.) may make quarterly payments if file declaration by July 31<sup>st</sup>, has been on the tax roll 3 years, has paid taxes on time and total tax due is greater than \$5,000.</p>