



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. [www.vantageonetax.com](http://www.vantageonetax.com)

<b>Guidelines - General</b>	<b>Nevada (NV) Summary Calendar</b>
<b>General Information</b>	<b>General Information</b>
<b>Lien Date:</b>	1-Jul
<b>Assessment Notice Date:</b>	December
<b>Valuation Methodology:</b>	Cost Approach
<b>State websites:</b>	<a href="http://www.tax.nv.us">http://www.tax.nv.us</a>
<b>How often is the reassessment:</b>	Annual for most counties, Washoe is once every five years
<b>Real Property Information</b>	<b>Real Property Information</b>
<b>Taxable:</b>	Yes
<b>Assessment Ratios:</b>	35%
<b>Real Estate Rendition Due:</b>	N/A
<b>Omitted Real Property:</b>	N/A
<b>Construction Work in Progress Taxable:</b>	A closed assessment roll may be reopened to reflect changes in improvements resulting from new construction occurring before July 1. The Commission establishes the valuation of (1) new construction reported from January 1 to June 30 of the preceding fiscal year, and enters that valuation of the central assessment roll for the next fiscal year; and (2) new construction reported for the entire preceding fiscal year for supplemental tax bills for the current fiscal year.
<b>Assessment Phase-In Provisions:</b>	None
<b>Pollution Control Taxable:</b>	All real and personal property is exempt from taxation if property is used as a facility, devise, or method for controlling air or water pollution
<b>air</b>	Exempt
<b>water</b>	Exempt
<b>Personal Property Information</b>	<b>Personal Property Information</b>
<b>Taxable:</b>	Yes
<b>Assessment Ratios:</b>	35%
<b>Personal Property Rendition Due:</b>	31-Jul
<b>Extension allowed (length and how file):</b>	Available - usually 30 days; may go longer in some cases
<b>File Rendition With:</b>	County
<b>Inventory Taxable:</b>	Exempt
<b>raw materials</b>	Exempt
<b>work in progress</b>	Exempt
<b>finished goods</b>	Exempt
<b>Freeport Exemption:</b>	Exemption for property moving in interstate commerce through or over Nevada or consigned to a Nevada warehouse from outside the state for storage in transit to a final destination outside the state.



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<b>Freeport Exemption Application Deadline:</b>	N/A
<b>Licensed Motor Vehicles Taxable:</b>	No
<b>Licensed Motor Vehicles Reported on Rendition:</b>	No
<b>Unlicensed Motor Vehicles Taxable:</b>	Yes
<b>Unlicensed Motor Vehicles Reported on Rendition:</b>	Yes
<b>Leased Equipment Taxable:</b>	No specific provisions.
<b>Software Taxable:</b>	Yes
<b>Abatements/Exemptions:</b>	Pollution Control Equipment (Air and Water)
<b>Intangible Property Taxable:</b>	No
<b>Omitted Personal Property:</b>	Newly constructed property not included on the current tax years assessment roll shall be assessed as personal property
<b>Construction Work in Progress Taxable:</b>	A closed assessment roll may be reopened to reflect changes in improvements resulting from new construction occurring before July 1. The Commission establishes the valuation of (1) new construction reported from January 1 to June 30 of the preceding fiscal year, and enters that valuation of the central assessment roll for the next fiscal year; and (2) new construction reported for the entire preceding fiscal year for supplemental tax bills for the current fiscal year.
<b>Pollution Control Taxable:</b>	All real and personal property is exempt from taxation if property is used as a facility, devise, or method for controlling air or water pollution
<b>air</b>	Exempt
<b>water</b>	Exempt
<b>Relevant citations for landmark property tax decisions:</b>	None
<b>Tax Bill Payment Information</b>	<b>Tax Bill Payment Information</b>
<b>Payment Dates:</b>	RE & Secured PP due third Monday in August, first Monday in October, first Monday in January, and first Monday in March. Unsecured PP is due 30 days from mailing.
<b>Discounts</b>	N/A
<b>Payment Options</b>	
<b>Appeal Information</b>	<b>Appeal Information</b>
<b>Dates Notice of Values typically mailed:</b>	On or before January 1 (beg of December mailed)



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<b>Appeal Deadlines (received or postmarked):</b>	Appeals must be made to the county board of equalization by January 15. Appeals from the county board to the state board of equalization must be made by March 10.
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