

NRS 360.215 Powers and duties of Department regarding county assessors, assessment procedures and equalization. The Department:

1. May assist the county assessors in appraising property within their respective counties which the ratio study shows to be in need of reappraisal.

2. Shall consult with and assist county assessors to develop and maintain standard assessment procedures to be applied and used in all of the counties of the State, to ensure that assessments of property by county assessors are made equal in each of the several counties of this state. These procedures must include uniform methods for:

(a) Assessing, projecting and reporting construction work in progress and other new property; and

(b) Counting and reporting housing units.

3. Shall visit a selective cross section of assessable properties within the various counties in cooperation with the county assessor and examine these properties and compare them with the tax roll and assist the various county assessors in correcting any inequalities found to exist with factors of equal value and actual assessed value considered, and place upon the rolls any property found to be omitted from the tax roll.

4. Shall carry on a continuing study, the object of which is the equalization of property values between counties.

5. Shall carry on a program of in-service training for county assessors of the several counties of the State, and each year hold classes of instruction in assessing procedure for the purpose of bringing each county assessor and his authorized personnel the newest methods, procedures and practices in assessing property. Expenses of attending such classes are a proper and allowable charge by the board of county commissioners in each county.

6. Shall continually supervise assessment procedures which are carried on in the several counties of the State and advise county assessors in the application of such procedures. The Department shall make a complete written report to each session of the Legislature, which must include all reports of its activities and findings and all recommendations which it has made to the several county assessors, and the extent to which the recommendations have been followed.

7. Shall carry on a continuing program to maintain and study the assessment of public utilities and all other property assessed by the Department to the end that the assessment is equalized with the property assessable by county assessors.

8. May conduct appraisals at the request of and in conjunction with any county assessor when the assessor considers such assistance necessary. One-half of the cost of the appraisal must be paid by the county. In lieu of a cash payment, the county may provide labor, material or services having a value equal to one-half of the appraisal cost.

9. Shall establish and maintain a manual of assessment policies and procedures.

[Part 5.1:177:1917; added 1953, 551; A 1955, 576]—(NRS A 1973, 328; 1975, 1647; 1981, 786; 1991, 1424)