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November 17, 2009

State of Nevada
 State Board of Equalization
 Attn: Chairman Anthony Wren
 1550 College Parkway, Suite 115
 Carson City, NV 89706-7921

RE: REQUEST FOR HEARING ON DECEMBER 3, 2009, 8:00 A.M., GRANT SAWYER BUILDING, LAS VEGAS

Dear Chairman Wren,

The Assessors of Nevada appreciate the Board's request to discuss issues related to the work practices of our individual offices and the overall equalization process in the State of Nevada.

Regrettably, we must inform you that we are unable to attend this hearing.

We are all struggling to meet the deadlines prescribed in NRS 361.300, and our opinion would be that this is an inappropriate time of the year for such a meeting. Furthermore, many of us are facing extremely limited travel budgets and an unexpected excursion to Las Vegas is realistically, not feasible at this time.

It is our belief that the existing ratio study is the measure of equalization in Nevada. We are committed to following the governing statutes of NRS Chapters 360-362 and the corresponding NAC regulations when establishing valuations of property and are more than willing to discuss any issues with the State Board of Equalization.

I would respectfully request that the State Board of Equalization consider an alternative meeting date; perhaps sometime this spring. I would further request that the Nevada Tax Commission and the Department of Taxation be included in this discussion, and that a video conference option from Reno or Carson City be considered to facilitate the greatest participation of all parties.

The Nevada Assessors Association desires to work with the State Board of Equalization, the Nevada Tax Commission and the Department of Taxation to ensure that our practices are lawful and consistent.

We hope that you will consider an alternative date for this hearing and also provide an open forum opportunity to discuss the issues presented with all affected parties.

Thank you for your consideration.

Respectfully submitted,

Michael A. Mears, President
 Nevada Assessors Association

CC: Dino DiCianno, Terry Rubald – Dept. of Taxation
 Nevada Tax Commission