



## The Nevada Policy Research Institute

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### **Property-tax conflict enters Nevada governor's race as number of appeals hits record level**

LAS VEGAS — Nevada's property-tax assessment system is facing growing criticism as more details surface about its failure to ensure that Nevada's property owners are being taxed fairly and equitably.

"There is not a chance that it is constitutional," former North Las Vegas Mayor and current Republican gubernatorial candidate Mike Montandon said of the state's property-tax system. Montandon, a former commercial real estate appraiser, said the Silver State should scrap its taxable-value system and adopt a market-based property-tax assessment.

Montandon's comments were reported in a news story published today by the Nevada Policy Research Institute, the latest installment in its investigative series on the deeply entrenched and long ignored problems with Nevada's taxable-value property-tax system. The series is authored by John Dougherty, the principal of InvestigativeMedia.com and long one of the nation's leading investigative reporters. The latest story is available at <http://npri.org/publications/propertytax-conflict-enters-nevada-governors-race>.

Montandon's comments come as Nevada property owners are contesting their assessed values before county boards of equalization in record numbers. More than 8,100 property owners representing an estimated 130,000 parcels have filed appeals before the Clark County Board of Equalization, a 33 percent increase over last year's previous record. Washoe County appeals also are at record levels.

Nevada Chief Justice James W. Hardesty last month said the state has failed to pass laws needed to ensure that property is being fairly and equitably assessed and taxed across the state's 17 counties — a process known as "equalization."

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