



2026-2027 Secured Assessment Roll

Nye County, Nevada

Sheree Stringer, Assessor

Greetings from the Assessor,

I want to take this opportunity to introduce myself and review pertinent information that I feel is important to all of us as taxpayers. I know there are questions that we all have regarding property assessment and I want to try to cover the basics. There are tax benefit programs available in our office that everyone may not be aware of, and I have outlined them below. I also want to say that if you have any questions about any of the following, please feel free to come in, call or e-mail me to get answers. Our offices are located at 101 Radar Road, Tonopah, NV and 160 N. Floyd Drive, Pahrump, NV. My e-mail is Assessor@nyecountynv.gov. Our phone numbers are (775) 482-8174 or (775) 751-7060. Our office hours are Monday-Thursday 7:00 AM – 5:30 PM.

Be sure to check our website for information at: <https://www.nyecountynv.gov/267/Assessor>

Parcel data and maps are available to you 24/7. We have a link to the Nye County GIS to make it available to our taxpayers as well. You can also pay your taxes online at <https://nyenv-assessor.devnetwedge.com>

Nevada Revised Statute (NRS) 361.300 requires that notices regarding the Secured Assessment Roll be published in a local newspaper on or before January 1st of each year. These property values are available online at: <https://www.nyecountynv.gov/805/Assessment-Roll>

The valuation of unsecured property, e.g. mobile homes, business personal property, etc., is developed throughout the year and, therefore, does not appear here. The Nevada Department of Taxation does the assessment, billing, collection and distribution of all taxes for inter-county and centrally assessed property that does not appear here.

QUESTIONS AND ANSWERS ABOUT YOUR ASSESSMENT

What is the role of the Assessor’s Office? The Assessor’s office discovers all taxable property and determines its taxable value for tax purposes in accordance with the law. Per NRS 361.227 the total taxable value must not exceed a property’s most probable sale price in a competitive market. NRS 361.225 requires that the assessed value be 35% of the taxable value calculated in accordance with NRS 361.227. We would like to encourage you to come in and consult with one of our appraisers or visit our website to review your property data.

How is my tax computed? Your assessed value, which is 35% of your total taxable value, is multiplied by your tax district’s tax rate to determine the amount of tax due.

However, on April 6, 2005, the Nevada State Legislature passed Assembly Bill 489, which provides property tax relief to all citizens through a partial abatement of taxes. This abatement provides a 3% cap on the previous year’s tax bill on an owner’s PRIMARY residence with all other types of property falling under a different cap not to exceed 8%. The values listed on the assessment roll do not necessarily reflect what the taxes will be.

How can I receive the 3% tax cap on my property? Our office has sent out “Property Tax Cap Claim Forms” to all residential, multi-residential, and manufactured home property owners. This form must have been returned to our office indicating what type of residence it is. If you marked the box indicating that it is your primary residence, you will receive the 3% cap. If you marked the box indicating that the property is a rental, you will have to provide the number of rooms and rents charged. Under AB489, some rental dwellings that meet the low-income rents may qualify for the 3% cap. Only one property in the state may be selected as a “primary” residence. When our office receives the information that a residential property has been transferred to a new owner, we will send the new owner a “Property Tax Cap Claim Form”.

How is the value of my property determined? Land value is based on the market value of similar vacant land sales as well as other market information that would indicate a land valuation. The value of the building and other improvements added to the property is based on replacement cost new less 1.5% depreciation for each year of age. Personal property values are based on acquisition cost, factored for replacement cost new, less depreciation based on the life of the asset.

Who determines the tax rates? The Nye County Commissioners certify each tax district’s rate in June for the following fiscal tax year. The tax rate is established in the spring of each year by the Nevada Tax Commission from budgets submitted by each of the entities (Tonopah, Pahrump, Gabbs, Beatty, etc.).

Services provided by these government entities are a result of those budgets, and any questions about the tax rates and services should be directed to those agencies.

Why do my taxes change? Prior to AB 489, your taxes changed when the assessed value changed or the tax rate changed. Now, due to the tax cap, most tax bills will increase by the amount of the tax cap that has been placed on the parcel. For example, if your property is to receive a 3% tax cap next year, then the property taxes will most likely increase by 3%. Your taxes cannot increase more than the cap amount with the EXCEPTION of any new construction, additions to structures, parcel map changes or change in use. These situations fall outside of the cap.

How often can my assessed value change? All property in Nye County is reappraised annually. A field visit will occur once every 5 years along with additional inspections that occur when parcels or improvements are added, changed or removed.

When will my property be physically reappraised? The reappraisal of the county is separated into 5 “areas” as listed below:

Area	District	District #
1	Beatty	1.0
	Beatty GID	16.0
	Beatty Water & Sanitation	17.0
	Pahrump #4	6.4
2	Outside North	5.0
	Outside South	9.0
	Smoky Valley Library	10.0
	Tonopah Library	12.0
	Pahrump #5	6.5
3	Gabbs	2.0
	Manhattan	3.0
	Round Mountain	4.0
	Pahrump #1	6.1
4	Amargosa	8.0
	Amargosa Library	13.0
	Beatty Library	15.0
	Pahrump #2	6.2
5	Tonopah	7.0
	Pahrump #3	6.3

In 2026 we will be reappraising Group 1. You will see appraisers in this area in county vehicles taking pictures and reviewing their records. If you have questions regarding this process, please call our office.

What if I believe the market value of my property is less than the appraised value shown or that my property was assessed differently than comparable property? Contact the Assessor’s Office to discuss and review your appraisal. If we are not able to resolve your problem and/or you still disagree, you have the option to file a petition to appeal your value with the County Board of Equalization (CBOE). This must be filed no later than January 15th of each year. Taxpayers who are not satisfied with the decision of the CBOE may file an appeal with the State Board of Equalization (SBOE) no later than March 10th of that year. The SBOE will not consider appeals that have not been properly submitted to the CBOE. Further appeals may be made to the District and Supreme Courts.

What are the installment due dates for property tax bills? Statutes have determined the 1st installment is due on the 3rd Monday in August, the 2nd installment is due on the 1st Monday in October, the 3rd installment is due the 1st Monday in January and the 4th installment is due the 1st Monday in March. The 2026-2027 due dates are as follows:

- 1st Installment: August 17, 2026
- 2nd Installment: October 5, 2026
- 3rd Installment: January 4, 2027
- 4th Installment: March 1, 2027

Why didn’t I receive a Personal Property (Mobile Home, Aircraft, Business Personal Property) tax bill? If your property tax bill was less than \$10.01 the Nevada Tax Commission has determined that you are exempt from taxation pursuant to NRS 361.068

TAX EXEMPTIONS

The State of Nevada offers tax exemptions to eligible surviving spouses, veterans, disabled veterans, and blind individuals.

How much are the exemptions? The surviving spouse exemption entitles you to \$1,820 of assessed valuation deduction for the 2026-2027 fiscal year. Conversion into actual cash dollar savings varies depending on the tax rate of your district if used on property, or up to \$72 on the basic government service tax portion of your motor vehicle registration.

The veteran exemption entitles you to \$3,640 of assessed value deduction for the 2026-2027 fiscal year, or \$145 on the basic government service tax portion of your motor vehicle registration. Veterans also have the option to donate their exemption to the construction and maintenance of a veteran’s retirement home.

The disabled veteran exemption amount will depend upon the percentage of permanent service-connected disability. It is categorized as follows: 60 to 79% disabled = \$18,200 assessed value, 80 to 90% disabled = \$27,300, 100% disabled = \$36,400 assessed value. The surviving spouse of a disabled veteran will also receive an increased benefit.

The blind exemption entitles you to \$5,460 of assessed valuation deduction for the 2026-2027 fiscal year or up to \$218 on the basic government service tax portion of your motor vehicle registration.

When should I apply for an exemption: An application to use an exemption on secured (real) or unsecured (personal) property must be made on or before June 15th for the following fiscal year. An application to use an exemption on motor vehicle registrations can be made at any time on or before the date the taxes are due.

How do I apply for an exemption? If you believe you are eligible for an exemption, bring your Nevada Driver’s License of Nevada I.D. card and the necessary documentation as follows (see below) to your Assessor’s Office.

Surviving spouse: Your spouse’s death certificate. You will need to have been married at the time of their death and to not have remarried.

Veteran: Separation papers from the United States Armed Forces showing an honorable discharge, entry and discharge dates, and a minimum of ninety (90) consecutive days active duty during one of the following major conflicts: (Some conflicts may require the veteran to fill out an affidavit stating how they served in direct support of that conflict)

- April 6, 1917 to November 11, 1918
- December 7, 1941 to December 31, 1946
- June 25, 1950 to May 7, 1975
- September 26, 1982 to December 1, 1987
- December 20, 1989 to January 31, 1990
- August 2, 1990 to April 11, 1991
- December 5, 1992 to March 31, 1994
- November 20, 1995 to December 20, 1996
- January 11, 2005 to current

Or if they have served on active duty in connection with carrying out the authorization granted to the President of the United States in Public Law 102-1 and received, upon severance from service, an honorable discharge or certificate of satisfactory service from the Armed Forces of the United States, or having so served, is still serving the Armed Forces of the United States, may be exempted from taxation. The amount of assessed valuation that is exempt from taxation is pursuant to NRS 361.090 subsection 1.

Disabled veteran: Separation papers from the United States Armed Forces showing an honorable discharge, entry and discharge dates and Veteran’s Administration documentation showing a minimum of 60% permanent service-connected disability.

Blind: A doctor’s statement verifying that your visual acuity does not exceed 20/200 in the better eye when corrected, or your field of vision subtends an angle of 20 degrees or less.

Explanation of Assessment Roll Column Headings

- EX** An asterisk (*) indicates an exemption is applied to the property.
- Name** Owner’s name on the Assessor’s records as of December 1, 2025.
- Appr. Year** Year that the parcel was last physically appraised.
- District** Tax district in which property is located.
- Parcel** Assessor’s Parcel Number (APN).
- Land** Assessed value of the land.
- Bldg. Etc.** Assessed value of all improvements to the parcel.
- Pers. Prop.** Assessed value of all personal property added to the parcel.
- Total** Total assessed value of the parcel, less exemptions (if any were applied).

I, Sheree Stringer, hereby certify the 2026-2027 Nye County Tax Assessment Roll is complete to the best of my knowledge and available for inspection.

Respectfully,
Sheree Stringer, Nye County Assessor

NOTICE:
The 2026-2027 Nye County Tax Assessment Roll is available for inspections pursuant to NRS 361.300 (3)(b). A copy of the Assessment Tax Roll may be viewed at the Tonopah/Pahrump Public Library, Nye County Assessor’s Office or on Nye County’s website at: <https://www.nyecountynv.gov/805/Assessment-Roll>