

**TASKS PERFORMED BY CLERK/
ASSESSOR 2022**

BOEQ PROCEDURES PRIOR TO AND AFTER APPEAL HEARINGS				
WHEN	TASK	PERFORMED BY		STATUTORY AUTHORITY
		CLERK	ASSESSOR	
Late November	Reserve Chambers for the Meetings	X		
1 week before first meeting	Publish Meeting Dates	X		NRS 361.340 NAC 361.626
1 st half of Jan.	Organizational Meeting	X	X & D.A.	
Before Jan 1	Publish, post & file the secured tax roll with the County Clerk		X	NRS 361.300
When Requested	Send Petition Forms and Filing Instructions to Property Owners		X	
through 1/15	Accept Petitions		X	NRS 361.340, .356 & .357 (does not specify who to file with) (State info to Taxpayers says Assessor)
ASAP after 1/15	Schedule Hearings		X	
	Send Notice of Hearing to Property Owner with CBOE Suggestions for Submission of Evidence and Exhibits and State Information & Instruction Sheet		X	NAC 361.634* (Clerk must maintain proof of mailing)
ASAP	Prepare Agendas		X	NRS 241- Open Meeting Law
ASAP	Prepare Agenda Packets/CD's for Board/Assessor/DA/staff	X		
4 wrkg days prior	Post Agendas	X		NRS 241 - Open Meeting Law
through 2/28	Board Conducts Hearings			NRS 361.340 (10)
Within 10 days after hrg	Send Notice of Decision Letters	X		NAC 361.640
	Do Minutes, Mark Exhibits, and Complete Petition Forms	X		NRS 361.365 NAC 361.638
March 1	Publish/Post Increases	X		NRS 361.350
When Requested	Submit appealed hearings to State	X		NAC 361.638 (4 th Mon/Feb) NRS 361.365
	Assessor to review changes made by Board each year for the next year		X	NRS 361.345(1)