

Nevada Personal Property Tax

An informational booklet for businesses

CARSON CITY ASSESSOR'S OFFICE

201 N. CARSON ST., SUITE 6, CARSON CITY, NV 89701

(775) 887-2130 / FAX (775) 887-2139

HEARING IMPAIRED 711

**Para asistencia sobre este aviso en Español llame nuestra oficina y
pregunte por Bianca**

July 2025

Carson City Assessor Websites:

- **www.carson.org**
 - Click on “Government”
 - Click on “Assessor”
 - Click on “File Commercial Business Statement Online” **to E-file** (Example to follow)
- Assessors Office Email:
assessor@carsoncity.gov
- Nikki Schmidt **nschmidt@carsoncity.gov**
- Steve Sklar **ssklar@carsoncity.gov**

List all personal property in your possession on July 1:

1. Owned, rented, leased, borrowed, gifted, or used, regardless of who owns it;
2. Even if it has been fully depreciated in your accounting records for federal tax purposes;
3. Regardless of how old it is. Nevada tax law provides for a maximum depreciation of 95%, so an asset is never fully depreciated;
4. Even if you previously forgot to report it.

Including but not limited to:

- **Computer hardware and software**
 - mainframe, desktop computer, laptop, printer, scanner, standard pre-written software, etc.
- **Electronics, digital, computer-integrated equipment**
 - Copier, fax, credit card or POS machine, cell and/or land line phones, telephone system, 2-way radios, TV, etc.
- **Furniture and fixtures**
 - desk, chair, table, bookcase, cabinet, safe, display case, racks, small & large appliances, counter, etc.
- **Equipment & tools**
 - Business specific tools & equipment, hand tools, power tools, heavy equipment
- **Home-based business assets**
 - previously purchased for personal use but now used in a home-based or other business; dual use
- **Signs**
 - interior, exterior (free standing, wall mounted, monument)
- **Leasehold improvements**
 - improvements a lessee makes to a leased space
- **Shipping and storage containers**
 - and any taxable personal property therein
- **Vehicles NOT registered by DMV**
 - ATV, earth moving and paving equipment, farm vehicles, racing vehicles

NAC 372.865, NRS 361.045, Personal Property Manual

Do NOT include:

- ***Inventory*** held for sale;
- ***Raw materials*** held for manufacturing into finished goods;
- ***Supplies*** that are consumed during day-to-day operations that have a useful life of less than one year.
- **Custom software** or software embedded in computer-integrated equipment
- ***DMV-plated*** vehicles, trailers, etc.

If you are unsure if an item should be reported, please contact our office and we are happy to assist you 775-887-2130

If the Assessor does not receive your completed Statement:

- The Assessor *must* make an estimate of the value of the property and assess it accordingly.
- This value *may not* be reduced by appeal to the Board of Equalization.
- Neglect or failure to provide a written statement is a *misdemeanor*.

Commonly-asked questions:

- What if I brought something from home? **It must be reported. Include the year & estimate the value at the time it was put into service.**
- What if it was a gift? **It must be reported. Include the year & estimate the value at the time it was put into service.**
- What if I bought it used? **It must be reported. Include the year and price it was purchased for.**
- What about equipment I have laying around that I don't use? **It must be reported. Items disposed of or permanently removed from the premises should be deleted from your equipment list. EVERYTHING else is taxable.**
- You mean I have to report all my hand tools? **Yes**
- How do I know for sure what needs to be reported? **ALL property of every kind and nature is taxable, and must be reported, unless statutorily exempted. See next slide.**

List the total acquisition cost of each item:

- ***Original purchase price***
 - Even if gifted, bartered, etc., estimate its value at time of receipt
 - Do NOT include sales tax
- ***Cost of any improvements***
 - Additions to or renovations of the property (other than routine maintenance and repair)
- ***Costs necessary to make the item usable***
 - Transportation and freight
 - Installation and setup

NAC 361.1351, 361.1355

List all leased/loaned property:

- *Personal property in your possession that belongs to someone else*
 - Loaned, borrowed, rented, leased
- *All types of leases, including but not limited to:*
 - Conditional sales contract
 - Capital lease
 - Operating Lease
 - Dollar buyout lease
 - True lease
 - Nominal lease
- *Provide a copy of your lease agreement to confirm the lessor is responsible for paying the property tax, otherwise we will assess you.*
 - Check your lease/rental agreement. If tax liability is not stated or unclear contact your lessor to determine who is responsible for paying the tax.

NAC 361.138, NRS 361.069, 361.159, 361.2275

Example of Property Declaration

OFFICE OF THE CARSON CITY ASSESSOR

Kimberly D. Adams, ASSESSOR

201 N. Carson St. Ste 6

Carson City, NV 89701

Phone: 775-887-2130 Fax: 775-887-2139 Hearing Imp: 711

Email: assessor@carsoncity.gov ~ Website: www.carsoncity.gov/assessor

PERSONAL PROPERTY DECLARATION

ABC COMPANY

6/30/2025

Account: CB012345

123 MAILING ADDRESS WY
CARSON CITY, NV 89701

Fiscal Year: 2026 (2025 - 2026)

<https://carsoncitynv-onlinedeclarations.devnetwedge.com/>

Site Address: 123 SITE ADDRESS

PLEASE COMPLETE STEPS BELOW

1. Is the above information correct? ☒ YES ☐ NO

If NO, complete the changes below:

Owner Name: _____

Legal/Corporation Name: _____

Mailing Address: _____

2. NAICS Code or Business Type: _____

3. Number of employees at this location: _____

4. Building square footage occupied by owner/tenant
(if applicable): _____

5. Have there been any changes to the business?

☐ New Business Date Opened: ____/____/____

☐ Business Reorganized New Entity: _____

Date Effective: ____/____/____

☐ Business Sold New Owner: _____

Date Sold: ____/____/____

☐ Out of Business or Left County

Effective Date: ____/____/____

6. Contact Information:

Preparer Name: Jim Smith

Title: Owner

Address: _____

Phone Number: _____

Fax Number: _____

Email Address: jsmith@myemail.com

7. Do any of the following apply?

☐ NO changes since last report.

☐ Equipment purchased or sold? Complete page 2.

☐ Equipment sold within county.

Date sold: ____/____/____

New Owner: _____

New Address: _____

☐ Equipment Relocated?

Equipment Description: _____

Date left Carson City ____/____/____

Relocated County, State: _____

8. All or part of the equipment used for the business
is owned by another entity.

Owner Name: _____

Address: _____

Phone Number: _____

Email Address: _____

9. Shared equipment is owned and reported by
another business at the same location.

Business Name: _____

Business Phone Number: _____

10. If you pay personal property tax in another
jurisdiction for this commercial equipment, please
forward a copy of the paid tax bill to our office and
provide the following information:

Taxing County or State: _____

11. Provide a complete listing of equipment using one
of the following options: (check one)

☐ Printout or Electronic listing attached in format like
reverse side of this declaration form. You must sign and
return this declaration form as a cover sheet.

☐ The reverse side of this form was completed by hand or
typewritten. Sign and return this declaration form.

SIGNATURE AND AFFIRMATION

NRS 361.265 requires that a written statement of
personal property be prepared and signed on forms
and in the format as prescribed by the County
Assessor. For methods noted above in Step #8, you
will need to sign and return this declaration form.

Under penalty of perjury, I do hereby solemnly and truthfully declare
and affirm that I have examined this personal property declaration
and any changes made therein and to the best of my knowledge and
belief it is truly correct and complete. I further acknowledge that
NRS 361.185 prescribes that any person delivering a false statement
of material fact in the Assessor shall be guilty of a misdemeanor.

Signature: [Signature]

Print name: Jim Smith

Date: 7/30/2025 Phone#: 888-123-4567

Questionnaire

OFFICE OF THE CARSON CITY ASSESSOR

Kimberly D. Adams, ASSESSOR

201 N. Carson St. Ste 6

Carson City, NV 89701

Phone: 775-887-2130 Fax: 775-887-2139 Hearing Imp: 711

Email: assessor@carsoncity.gov ~ Website: www.carsoncity.gov/assessor

COMMERCIAL EQUIPMENT

Please review the following listing of previously reported commercial equipment. List all equipment owned, or controlled by you as of July 1, 2025, that does not appear on this listing. List any rented, leased or loaned equipment on the following page. You are required to file a listing of all assets such as furniture, computers, software, and all other equipment regardless of the asset's age or cost, or if the asset has been fully depreciated or expensed for federal tax purposes. We highly recommend you file online using the Excel upload option, particularly if your business has fifty or more assets to declare. Indicate the year the equipment was acquired and the purchase price including delivery. DO NOT INCLUDE sales tax. If you have deleted any equipment, please draw a line through the listing and/or complete Section 7 on the front side of this form.

Account: CB012345

Site Address: 123 SITE ADDRESS

Assessment: 0123456

Indicate if new, sold, or deleted	Company Asset ID	Description & Quantity	Year Acquired	Total Acquisition Price	Current Location
		HEAT PRESS MACHINE	2010	\$1,508	
		LASER	2013	\$154,000	
		LAMINATOR-SEAL	2014	\$8,000	
		DESKS (4)	2018	\$856	
		DRILL	2016	\$99	
		KITCHEN TABLE	2016	\$213	
		RACKING	2016	\$600	
		REFRIGERATOR	2018	\$436	
		TABLES	2016	\$1,600	
		KRAFT TAPE MACHINE	2017	\$1,100	
		STEEL BRAKE	2017	\$759	
		EPSON S60800 PRINTER	2018	\$14,800	
		OPTIFLEX LASER	2019	\$175,635	
		DELL PC	2021	\$2,400	
		DELL PC	2021	\$2,400	
		KERN LASER HEAD	2021	\$38,000	
		SEAL LAMINATOR	2021	\$1,500	
		SIGN BURST PC	2021	\$2,200	
		SIGN BURST PC	2021	\$2,200	
		NO RESP 22/23 ESTD	2023	\$1,500	
		New computer	2025	\$4,000	
Asset Count: 20		TOTAL:		\$409,806	

Please keep a copy for your records.

Example Continued

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Account: CB012345

LEASED EQUIPMENT

Please list all equipment rented, leased, or loaned by you as of July 1, 2025. Include all capital lease, operating lease, true lease, dollar buyout, nominal lease, conditional sale contract, loaned items, etc. Submit documentation with this statement to confirm lessor tax liability.

Lessor Name:	CANNON COPIER
Lessor Address:	789 CANNON WAY
Lessor Phone # or Email Address:	COPIER, NB 12345

Description & Quantity	Asset # or Customer #	Year Acquired	Installed Cost
COPIER/FAX/PRINTER	ABDLEITH1234	2024	\$38,000

Lessor Name:	
Lessor Address:	
Lessor Phone # or Email Address:	

Description & Quantity	Asset # or Customer #	Year Acquired	Installed Cost

Lessor Name:	
Lessor Address:	
Lessor Phone # or Email Address:	

Description & Quantity	Asset # or Customer #	Year Acquired	Installed Cost

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INFORMATION CONCERNING THE ASSESSMENT OF PERSONAL PROPERTY

Personal property is defined in NRS 361.030 and includes (j) "all property of whatever kind or nature, except vehicles as defined in NRS 371.020, not included in the term "real estate." Real estate is defined in NRS 361.035, and includes land, houses, buildings, fences, ditches, structures, other improvements, and property rights. Real property is further defined in NAC 361.11715 as land, fixtures, improvements, on-site enhancements; and any rights, interests, benefits and privileges belonging to or attached to the land.

As required by Nevada Revised Statutes 361.185 and 361.265, please declare all personal property owned, rented, leased, borrowed, donated, gifted, claimed, possessed, controlled, or managed by you at this location as of July 1, 2025 to file your declaration or to request a 30-day filing extension, please visit the secure website address above, and using the account number above, complete in detail the online declaration by **July 31, 2025, or 15 days after the demand**, whichever is later.

Commercial and farming operations are required to file a listing of all assets such as furniture, computers, software, and all other equipment regardless of the asset's age or cost, or if the asset has been fully depreciated or expensed for federal tax purposes. We highly recommend you file online using the Excel upload option, particularly if your business has fifty or more assets to declare. Please indicate the year the equipment was acquired and the purchase price including delivery and installation. DO NOT INCLUDE sales tax, licensed vehicles, supplies, inventories, or raw materials.

The personal property declaration submitted by the taxpayer pursuant to NRS 361.265 should list the acquisition cost for each item and the year acquired. The declaration should also contain sufficient information to identify each item's industry classification (NAICS code), property type, and corresponding expected life.

You are required to file even if the following apply:

- The organization has closed or been sold (please provide additional information).
- The equipment used by your operation is owned by another entity (please provide additional information).
- The organization is a 501(c)(3) corporation for federal tax purposes.
- The organization meets the requirements for a property tax exemption under NRS 361 for property owned by veteran, religious, educational, or non-profit organizations.

Failure to submit a written statement or submitting an incorrect written statement will result in a penalty of 20% of the taxes due in accordance with NRS 361.767(4). By neglecting or refusing to give the statement herein, the Assessor is also required to estimate the value of your personal property which may not be reduced by any Board of Equalization in accordance with NRS 361.360. Moreover, you will be responsible for any tax bill resulting from that estimate.

If you do not have computer or internet access, or need further assistance, please visit our office at 201 N. Carson St. Ste 6 Carson City, NV 89701 between the hours of 8:00 A.M. and 5:00 P.M., Monday through Friday. You may also contact us by phone at 775-887-2130. Please retain a copy of this notice for your records. You may use your account number above online to view your valuation summary after you have received your tax bill.

Examples of other forms you may receive

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AIRCRAFT, OVERHAULS, REPLACEMENTS AND ACCESSORIES

Please review the following listing of previously reported aircraft, accessories, and overhauls. List all aircraft owned, leased, or controlled by you as of July 1, 2025 that does not appear on this listing. Indicate the year the aircraft was acquired and the purchase price including delivery. DO NOT INCLUDE sales tax. If you have sold the aircraft, please draw a line through the listing and complete Section 4 on the first page of this form.

Account: AB0123456

Site Address: CARSON CITY AIRPORT

Assessment: 01234567

[illegible]

Please list all additions and renovations to the aircraft. This may include engine and propeller overhauls, avionics equipment, STOL kit, etc. For kit-built aircraft use this area to document the construction process. Record a description of the item, the location on the aircraft, the year the work was done, and the cost of the item, including delivery and installation. **DO NOT INCLUDE** sales tax. **DO NOT REPORT** items of routine maintenance and repairs such as oil changes, tire replacement, etc. **DO NOT REPORT** items acquired or work completed after July 1, 2025.

Indicate if new, sold, or deleted	Overhaul	Replacement	Accessory	Description	Tail #	Year Added or Completed	Install Cost
				2022 LYCOMING D+360		2022	\$26,500
				2022 SENSENICH PROPELLER		2022	\$1,800
				2022 DYNON SKYVIEW SYSTEM/RADIO		2022	\$13,700
				Asset Count: 3		TOTAL:	\$42,000

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FARM EQUIPMENT

Please review the following listing of previously reported farm equipment. Please list all farm equipment owned, leased, or controlled by you as of July 1, 2023, that does not appear on this listing. Please indicate the year the farm equipment was acquired and the purchase price including delivery. **DO NOT INCLUDE** sales tax. If you have sold any equipment, please draw a line through the listing and complete Section 7 on the front side of this form.

Account # **Assessment #** **Location Address:**

[illegible]

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www.carson.org

BILLBOARDS

Please review the following listing of previously reported billboards. Please list all billboards owned, leased, or controlled by you and located at this location as of July 1, 2023, that do not appear on this listing. Please indicate the year the billboard was constructed and the actual cost to place the asset into service including labor. DO NOT INCLUDE any sales tax. If you have sold any assets, please draw a line through the listing and complete Section 7 on the front side of this form.

Account #	Assessment #	Location Address:
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[illegible]

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MANUFACTURED HOME STATEMENT

As required by Nevada Revised Statute 361.265, please declare the manufactured home owned, claimed, possessed, controlled, or managed by you at this location as of **July 1, 2023**.

Account #	Assessment #	Location Address:
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Account #	Assessment #			Location Address:			
Year of Mfr.	Year Acquired	Make	Model	Serial #	Length	Width	# MH Sections

☐ Purchased New☐ Purchased Used

Date Purchased: ____/____/____
Purchased From: _____
Purchase Price: _____
Date Moved to County: ____/____/____
Lien Holder or Finance Company: _____

☐ Sold Manufactured Home

Date sold: ____/____/____
New Owner: _____
New Address: _____
Date Moved out of County: ____/____/____

☐ Demolished Manufactured Home

Please provide a copy of the Dealer Report of Sale (DRS) if available.

Does this manufactured home have its own well?
☐ YES ☐ NO Year installed: _____

Does this manufactured home have its own septic?
☐ YES ☐ NO Year installed:

Examples Continued

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RACECARS, OVERHAULS, REPLACEMENTS AND ACCESSORIES

If applicable, please review the following listing of previously reported race car(s). Please list all race cars owned, leased, or controlled by you as of July 1, 2023, that do not appear on this listing. Please indicate the year the race car was acquired and the purchase price including delivery. DO NOT INCLUDE sales tax. If you have sold any equipment, please draw a line through the listing and complete Section 7 on the first page of this form.

Account #		Assessment #			Location Address:		
Indicate if new, sold, or deleted	Year of Mfr.	Make	Model	Serial #	Year Acquired	Purchase Price	Current Location

Please list all additions and renovations to the race car(s). This may include engine or transmission overhauls, performance equipment, etc. Please record a description of the item, the serial number of the race car, the year the item was added or completed, and the cost including delivery and installation. DO NOT INCLUDE sales tax. DO NOT REPORT items of routine maintenance and repairs such as oil changes, tire replacement, etc. DO NOT REPORT items acquired or work completed after July 1, 2023.

Indicate if new, sold, or deleted	Overhaul	Replacement	Accessory	Description	Serial #	Year Added or Completed	Installation Cost

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AGGREGATE MINING STATEMENT

Nevada Revised Statutes 361.157 and 361.159 state that when property, or a portion of property, "which for any reason is exempt from taxation is leased, loaned or otherwise made available to and used by a natural person, association or corporation in connection with a business conducted for profit, the leasehold interest, possessory interest, beneficial interest or beneficial use of any such lessee or user of the property is subject to taxation to the extent the... (a) Portion of the property leased or used; and (b) Percentage of time during the fiscal year that the property is leased to the lessee or used by the user... Taxes must be assessed to lessees or users of exempt personal property and collected in the same manner as taxes assessed to owners of other personal property, except that taxes due under this section do not become a lien against the personal property. When due, the taxes constitute a debt due from the lessee or user to the county for which the taxes were assessed and, if unpaid, are recoverable by the county in the proper court of the county."

Please review the following aggregate mining valuation. Please complete or update the information for the operation leased or controlled by you and located at this location as of July 1, 2023.

Account #	Assessment #	Location Address:
<input type="checkbox"/> New Contract/Lease Contract/Lease Number: _____		Date Contract/Lease Begins: ____/____/____ Date Contract/Lease Expires: ____/____/____
Lessee Name: _____		<input type="checkbox"/> Contract/Lease Terminated Date Contract/Lease Terminated: ____/____/____
Contact Name: _____		<input type="checkbox"/> NO changes since last report
Address: _____		
Phone Number: _____		

Parcel Number	Address/Location	Leasehold Acreage

Information Required for Valuation	
Estimated remaining economic life of material pit in years	
Estimated tons per year or average production per year	
Per ton royalty	

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OIL & GAS LEASE STATEMENT

Nevada Revised Statutes 361.157 and 361.159 state that when property, or a portion of property, "which for any reason is exempt from taxation is leased, loaned or otherwise made available to and used by a natural person, association or corporation in connection with a business conducted for profit, the leasehold interest, possessory interest, beneficial interest or beneficial use of any such lessee or user of the property is subject to taxation to the extent the... (a) Portion of the property leased or used; and (b) Percentage of time during the fiscal year that the property is leased to the lessee or used by the user... Taxes must be assessed to lessees or users of exempt personal property and collected in the same manner as taxes assessed to owners of other personal property, except that taxes due under this section do not become a lien against the personal property. When due, the taxes constitute a debt due from the lessee or user to the county for which the taxes were assessed and, if unpaid, are recoverable by the county in the proper court of the county." Please complete or update the information for this oil and gas lease as of July 1, 2023.

Account #	Location Address:
<input type="checkbox"/> New Contract/Lease Contract/Lease Number: _____	Date Contract/Lease Begins: ____/____/____ Date Contract/Lease Expires: ____/____/____
Lessee Name: _____	<input type="checkbox"/> Contract/Lease Terminated Date Contract/Lease Terminated: ____/____/____
Contact Name: _____	<input type="checkbox"/> NO changes since last report
Address: _____	
Phone Number: _____	

Parcel Number	Address/Location	Leasehold Acreage

If you believe an assessment is incorrect:

- **Contact the Assessor's Office:**
 - The Assessor's Office can explain how the value was determined and make corrections, if appropriate.
- **If you still believe the assessment is incorrect or excessive:**
 - You have the right to appeal the assessment to the Board of Equalization no later than January 15 (January 15, 2026, for 2025/2026).

Tax Billing

- **Payment is due 30 days from receipt of bill (+10-day grace period). Payable in one installment.**
- **Late penalty is 10%.**
- **If your tax exceeds \$5,000 you *may* be eligible to pay it in four installments.**
- **You will not receive a tax bill if the tax due is less than the cost of collecting those taxes (\$10 or less in 2025/2026).**

We hope we have helped you understand what and how your business personal property should be reported.

Please do not hesitate to contact us.

We are located at:

201 N. Carson Street, Suite 6

Carson City, NV 89701

OR

E-mail: assessor@carsoncity.gov

Phone: 775-887-2130

Para asistencia sobre este aviso en Español llame nuestra oficina y pregunte por Bianca