

## HOW DOES THE TERM “ASSESSED VALUE” RELATE TO TAX DOLLARS?

All property tax exemptions in Nevada are stated in “assessed value” amounts. The term “assessed value” approximates 35% of the taxable value of an item. The exemption amount will vary each year depending on the Consumer Price Index and the tax rates throughout the County. Let’s assume an exemption after the adjusted CPI is \$1,000 assessed value and the tax rate is \$3.50 per hundred of assessed value. To determine the exemption value, multiply the \$1,000 X the tax rate .035 = \$35.00

To calculate an exemption amount that is applied to the Governmental Services Tax for your motor vehicle, let’s assume our exemption is \$1,000 assessed value after the adjusted CPI. We would multiply the \$1,000 x .05 = \$50.00. This exemption amount would be deducted from the Governmental Services Tax. The amount you use may be less, depending on the age of the vehicle.

## CAN I DONATE MY VETERAN’S EXEMPTION TO THE NEVADA VETERANS’ HOME?

Yes. The State Treasurer collects money for the Gift Account for Veterans Home in Southern Nevada. To donate your exemption to the Gift Account for the Veterans Home in Southern Nevada, you must pay the FULL tax amount and direct the Assessor’s Office to distribute the taxes from your exemption, to the Gift Account for Veterans Home in Southern Nevada. If you are donating by paying your FULL DMV taxes, you must request a paper voucher from the Assessor and provide it to the DMV either in person or by mail.

## MAIN OFFICE

CLARK COUNTY ASSESSOR  
500 S Grand Central Pky 2nd Fl  
Las Vegas NV 89155  
(702) 455-3882

Hours: 8:00 a.m. — 5:00 p.m.  
Monday through Friday

## NORTHWEST OFFICE

Doña Maria Plaza  
3211 N Tenaya Way Suite 118  
Las Vegas NV 89129  
(702) 455-3882

Hours: 8:00 a.m. — 12:00 noon  
1:00 p.m. — 5:00 p.m.  
Monday through Thursday  
(Closed Friday)

## HENDERSON OFFICE

Henderson City Hall  
240 Water St 1st Fl  
Henderson NV 89015  
(702) 455-3882

Hours: 8:00 a.m. — 12:00 noon  
1:00 p.m. — 5:00 p.m.  
Monday through Thursday  
(Closed Friday)

## COMMUNICATION DEVICES FOR THE DEAF

TTY Relay Service:  
Dial 711

## EXEMPTION INFORMATION

## BRIANA JOHNSON CLARK COUNTY ASSESSOR



[www.ClarkCountyNV.gov/assessor](http://www.ClarkCountyNV.gov/assessor)

The Nevada Legislature provides for property tax exemptions to individuals meeting certain requirements.

## WHERE CAN I APPLY FOR OR GET MORE INFORMATION ON THESE PROGRAMS?

The benefits listed in this brochure are administered by your County Assessor. If you would like additional information, please call our Customer Service representatives at (702) 455-3882, visit one of the Assessor’s Office locations, or visit our website at [www.ClarkCountyNV.gov/assessor](http://www.ClarkCountyNV.gov/assessor).

## DO I HAVE TO COME INTO THE ASSESSOR’S OFFICE TO APPLY?

You may visit one of our locations, or fill out and sign an Assessor’s Exemption Application Form in front of a Notary Public and mail that application to the Assessor’s Office. The forms are available on the Assessor’s website at [www.ClarkCountyNV.gov/assessor](http://www.ClarkCountyNV.gov/assessor) or we can fax or mail you an application.

The benefits and eligibility requirements of these exemptions are as follows:

## SURVIVING SPOUSE’S EXEMPTION (NRS 361.080)

To apply for the Surviving Spouse’s Exemption:

- You must be a bona fide resident of the State of Nevada and provide a copy of your valid Nevada Driver’s License or Nevada Identification Card.
- Provide a copy of your spouse’s death certificate.

## **VETERAN'S EXEMPTION (NRS 361.090)**

The Veteran's Exemption applies to Nevada residents who have served in the Armed Forces of the United States in any of the following branches: Army, Navy, Marines, Air Force, Coast Guard; the National Guard, or Reserves, while on active duty; Merchant Marine during time of war or national emergency. A veteran must have served a minimum of 90 continuous days of active duty of which at least one day was during one of the following periods:

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

Also eligible are veterans who served on active duty in connection with carrying out the authorization granted to the President of the United States in Public Law 102-1, or served on active duty in connection with a campaign or expedition for service in which a medal has been authorized by the United States.

To apply for the Veteran's Exemption:

- You must be a bona fide resident of the State of Nevada and provide a copy of your valid Nevada Driver's License or Nevada Identification Card.
- Provide a copy of your DD214, honorable discharge paper, certificate of satisfactory service or separation documents (which indicate your date of entry and honorable discharge date).
- You must provide a copy of your Leave and Earnings Statement, showing Nevada as your home of record, if you are on active duty.

To determine whether a person served *in connection* with Public Law 102-1 as it pertains to the Gulf War or Desert Storm, or in connection with a campaign or expedition for service in which a medal has been authorized by the United States, the Assessor's Office needs ONE of the following documents in addition to the requirements listed above:

- A DD214 showing the dates of service and indication of connection to Desert Storm or a campaign or expedition such as an authorized Medal.
- Orders or commendations from your records that specifically indicate your duties were performed in support of the Gulf War or a campaign or expedition.
- A written statement from the military that you performed duties to support the Gulf War or a campaign or expedition.
- An affidavit in the form of a written, signed letter by you explaining in detail the assignments you personally performed in support of the Gulf War or a campaign or expedition.

## **DISABLED VETERAN'S EXEMPTION (NRS 361.091)**

The Disabled Veteran's Exemption is provided for veterans who have a permanent service-connected disability of at least 60%. The amount of exemption is dependent upon the degree of disability incurred. The permanently disabled veteran with a 60% to 100% disability receives the exemption.

To apply for the Disabled Veteran's Exemption:

- You must be a bona fide resident of the State of Nevada and provide a copy of your valid Nevada Driver's License or Nevada Identification Card.
- Provide a copy of your DD214, honorable discharge paper, certificate of satisfactory service or separation documents (which indicate your date of entry and honorable discharge date).
- Provide documentation from the Veteran's Administration or from the Armed Forces of the United States showing the percentage of permanent service-connected disability.

The benefits of this program may succeed to the surviving spouse of the disabled veteran who was eligible for the exemption at the time of death.

## **BLIND EXEMPTION (NRS 361.085)**

The Blind Exemption is available to residents whose visual acuity with correcting lenses does not exceed 20/200 in the better eye, or whose vision in the better eye is restricted to a field which subtends an angle of not greater than 20 degrees.

To apply for the Blind Exemption:

- You must be a bona fide resident of the State of Nevada and provide a copy of your valid Nevada Driver's License or Nevada Identification Card.
- Furnish a certificate from a licensed physician, stating that you meet the visual acuity qualifications.

## **HOW DO I USE MY EXEMPTION?**

The exemption amount may be applied to next year's tax bill on real property you own. This amount will be reflected on your property tax bill mailed in July of each fiscal year. It may also be applied to any personal property (which includes business personal property, aircraft or manufactured housing) at any time during the year, prior to payment of taxes.

As an option, you may choose to apply the exemption toward your Governmental Services and Supplemental Governmental Services Tax when you register your vehicle with the Department of Motor Vehicles (DMV). To use your exemption on your motor vehicle, you can use your personal exemption number when registering on the DMV's online registration website, at a DMV Kiosk, in person at the DMV or by mail. If your vehicle is registered to a trust, you are donating your exemption to your spouse, your name does not meet the DMV's match criteria or you are donating your Veteran's Exemption to the Gift Account for the Veterans Home in Southern Nevada, you must request a paper voucher from the Assessor and provide it to the DMV either in person or by mail.

## **AFTER THE INITIAL APPLICATION, HOW MAY I CONTINUE MY EXEMPTION?**

After filing the original affidavit, the County Assessor will mail you an Exemption Renewal Post Card each year. To continue your exemption, simply sign and return this post card to the Assessor's Office.