

# BOARD OF EQUALIZATION WEB LINK

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## Board of Equalization

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The Washoe County Board of Equalization is a governmental body tasked with addressing property tax disputes within Washoe County, Nevada. Its primary function is to hear appeals from property owners who disagree with the assessed value of their property as determined by the County Assessor for tax purposes. This process is crucial as it ensures that property taxes are fair and equitable, reflecting the true market value of properties.

The Board is composed of five members, each serving a four-year term, with the possibility of serving two consecutive terms. These members are appointed by the Washoe County Commission, and the Chair of the Board of County Commissioners nominates individuals who are either experienced in business or are elected public officers. The nominees must be approved by a majority vote of the Board of County Commissioners, and one of the appointees is designated as the Chair of the County Board of Equalization.

The Board conducts its business annually during the month of February and is required to conclude its activities by the end of that month. This timeframe is set to ensure that any adjustments to property valuations are made in a timely manner, allowing for the accurate calculation of property taxes for the upcoming fiscal year.

In addition to the regular members, there are provisions for alternate members who serve one-year terms, with the option for reappointment for an additional year. This structure allows for flexibility and ensures that the Board can function effectively even if a regular member is unable to participate.

The Washoe County Board of Equalization plays a vital role in maintaining the integrity of the property tax system by providing a forum for property owners to contest their assessments. This process not only helps in correcting any errors in property valuations but also upholds the principles of fairness and transparency in the taxation process.

The Board's operations are governed by Nevada Revised Statutes (NRS) 361.340, which outlines the procedures and requirements for the Board's composition and function. The statutes ensure that the Board operates within a legal framework that supports its mission to equalize property valuations and address taxpayer grievances.

Members of the Board are compensated for their service, receiving a per diem allowance and travel expenses as provided for state officers and employees. The rate of compensation is determined by the Board of County Commissioners and cannot exceed \$125 per day. This compensation structure is designed to attract qualified individuals to serve on the Board while ensuring fiscal responsibility.

Overall, the Washoe County Board of Equalization is an essential component of the local government, providing a necessary check on the property tax assessment process. By allowing property owners to appeal their assessments, the Board helps to ensure that property taxes are based on accurate and fair valuations, thereby supporting the financial health of the community and the equitable distribution of tax burdens.

### Meetings

- 2026

**Jan. 15, 2026**

10 a.m.  
Chambers

Organizational Meeting

[Agenda](#)

Additional Meeting Resources:

- [DA Presentation](#)
- [OpenMeetingLaw\\_2025\\_Planning Training - BOE.pdf](#)
- [Clerk Presentation Docs.pdf](#)
- [Assessors Office Overview 2026\\_2027 FINAL.pdf](#)
- [Assessors Office ASSR Update 1-9-2026.pdf](#)