



## REQUEST FOR CONSIDERATION FOR RELIEF OR WAIVER OF TAX PENALTY

Nevada law recognizes the importance and obligation of taxpayers to pay any tax assessed upon them under applicable Nevada Revised Statutes (NRS). NRS further defines what authority a county treasurer has as it relates to the waiver of any penalties and/or interest associated with the requirement for an individual to pay a property tax. As such, NRS describes the general qualifications that a county treasurer may use when determining if it is appropriate and allowable to waive any tax penalty:

### **NRS 361.4835 Waiver of all or part of interest and penalty for late payment of taxes.**

1. If the county treasurer or the county assessor finds that a person's failure to make a timely return or payment of tax that is assessed by the county treasurer or county assessor and that is imposed pursuant to [chapter 361](#) of NRS, except [NRS 361.320](#), is the result of circumstances beyond the person's control and occurred despite the exercise of ordinary care and without intent, the county treasurer or the county assessor may relieve the person of all or part of any interest or penalty, or both.

2. A person seeking this relief must pay the amount of the tax due and, within 30 days after the date the payment is made, file a statement setting forth the facts upon which the person bases his or her claim with the county treasurer or the county assessor.

3. The county treasurer or the county assessor shall disclose, upon the request of any person:

- (a) The name of the person; and
- (b) The amount of the relief.

4. If the relief sought by the taxpayer is denied, the taxpayer may appeal from the denial to the Nevada Tax Commission.

5. The county treasurer or the county assessor may defer the decision to the Department.

(Added to NRS by [1997, 1568](#); A [2003, 2769](#); [2007, 1898](#))

When considering a request to waive any tax penalties, the Carson City Treasurer's Office considers the following:

### **Examples of Criteria that Qualify for the Relief or Waiving of Penalties:**

- The death of a spouse or family member.
- Major medical emergency or terminal illness.
- Acts of God, such as: flood, earthquake, or other major or catastrophic incidents.
- Fire causing major property damage.
- Payment lost in the mail, but *must include proof of mailing, mailing certificate, or other applicable documentation.*

### **Examples of Criteria that DO NOT Qualify for the Relief or Waiving of Penalties:**

- Not receiving a tax bill due to not providing a correct or updated billing address (refer to NRS 361.480).
- Forgetting or misplacing a tax bill; being out of town when a tax payment is due; writing the incorrect or insufficient amount for the tax payment on your check; always paying taxes on time but missed one tax payment.
- Minor medical events, such as: influenza, cold, or outpatient surgery.
- Non-payment due to the fault of others, such as: spouse, accountant, title company, mortgage company, etc.
- Payment lost in regular USPS first-class mail.

The examples listed above do not provide an all-inclusive list of qualifying criteria, nor do they provide a guarantee that a taxpayer will receive any relief or waiver for the penalties or interest associated with a tax obligation. In making a request to receive a relief or waiver of any tax obligation, please submit a written request (using the back of this form or by email or regular handwritten or typed letter) that provides the following information:

- Your name.
- Contact Information.
- Property address, parcel, or reference number.
- The specific details, dates, and reasons a penalty waiver is needed.
- Any written documentation of any claim(s) made that support your request for a relief or waiver, such as a hospital or physician statement, death certificate, or mailing certificate.
- Statement made under Penalty of Perjury (please see page 2 of this form for statement to use) (revised 4/12/23)

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