

# CLARK COUNTY BOARD OF COMMISSIONERS

## AGENDA ITEM

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**Petitioner:** Briana Johnson, Clark County Assessor

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**Recommendation:**

**Approve and authorize the Chair to sign a resolution setting compensation at \$125 per day, for members of the Board of Equalization who are not elected public officials, for their work in responding to public concerns regarding property assessment disputes. (For possible action)**

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**FISCAL IMPACT:**

Fund #:	1010.00	Fund Name:	General Fund
Fund Center:	1050401000	Funded PGM/Grant:	630000
Amount:	\$125.00 PER DAY		
Description:	Compensation to the members of the Board of Equalization.		
Additional Comments:	Compensation to the members of the Board of Equalization may not exceed the rate of \$125.00 per day.		

**BACKGROUND:**

NRS 361.357 states that the owner of any property who believes that the full cash value of his property is less than the taxable value computed for the property in the current assessment year, may, no later than January 15 of the fiscal year in which the assessment was made, appeal to the County Board of Equalization.

NRS 361.340 allows the Board of County Commissioners to provide by resolution for compensation to members of the Board of Equalization who are not elected public officers. One hundred twenty-five dollars per day is the maximum compensation allowed by law.

Cleared for Agenda

**12/02/2025**

File ID#

**25-3167**