

Clark County Assessor's Office

Personal Property Class



What is Personal Property?

All property that is not defined or assessed as real estate or real property is considered to be personal property.

Personal property is taxable whether it is owned, leased, rented, loaned, or otherwise made available to the business.

Taxable personal property includes manufactured homes, aircraft, and all property used in conjunction with a business.

The taxation of personal property has been in effect since Nevada became a state in 1864. Nevada Revised Statute, Chapter 361, provides for the assessment of all property, unless specifically exempted by law.

What is the Personal Property Declaration?

The personal property declaration is a list of all personal property owned, rented, leased, or controlled, as of July 1st.

The declaration must be filed annually no later than July 31st.

If the notice was mailed after July 15th , the owner has 15 days to file the declaration.

An extension to file your declaration through August 31st can be requested on the website after logging into your account.

The declaration provides the information needed to determine the taxable value of the personal property.

Failure to file a complete and accurate declaration will result in a estimation of value.

Personal Property Declaration – What to include

List all capitalized and expensed furniture, fixtures, and equipment including all leasehold / tenant improvements and rental inventories as of July 1st.

A detailed description along with the acquisition year and cost for each listed entry is required.

The cost is defined as the purchase price of the item, including any applicable shipping and installation charges. Do not include sales tax in the cost.

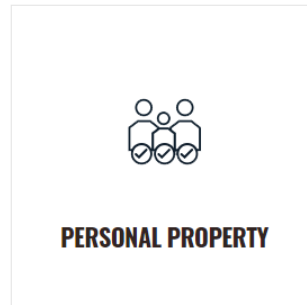
Personal Property Declaration – What to not to include

- Sales tax as part of the acquisition cost.
- Any assets acquired after July 1
- Licensed vehicles and trailers taxed by the DMV
- Inventory held for resale
- Raw materials held for manufacturing into finished goods
- Supplies that are consumed in normal day-to-day operations

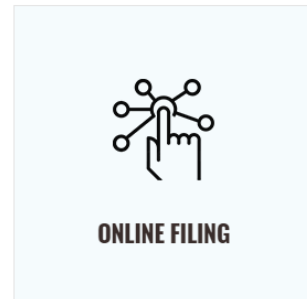
Personal Property Declaration - Filing Online

- Go to our website. www.clarkcountynv.gov/assessor

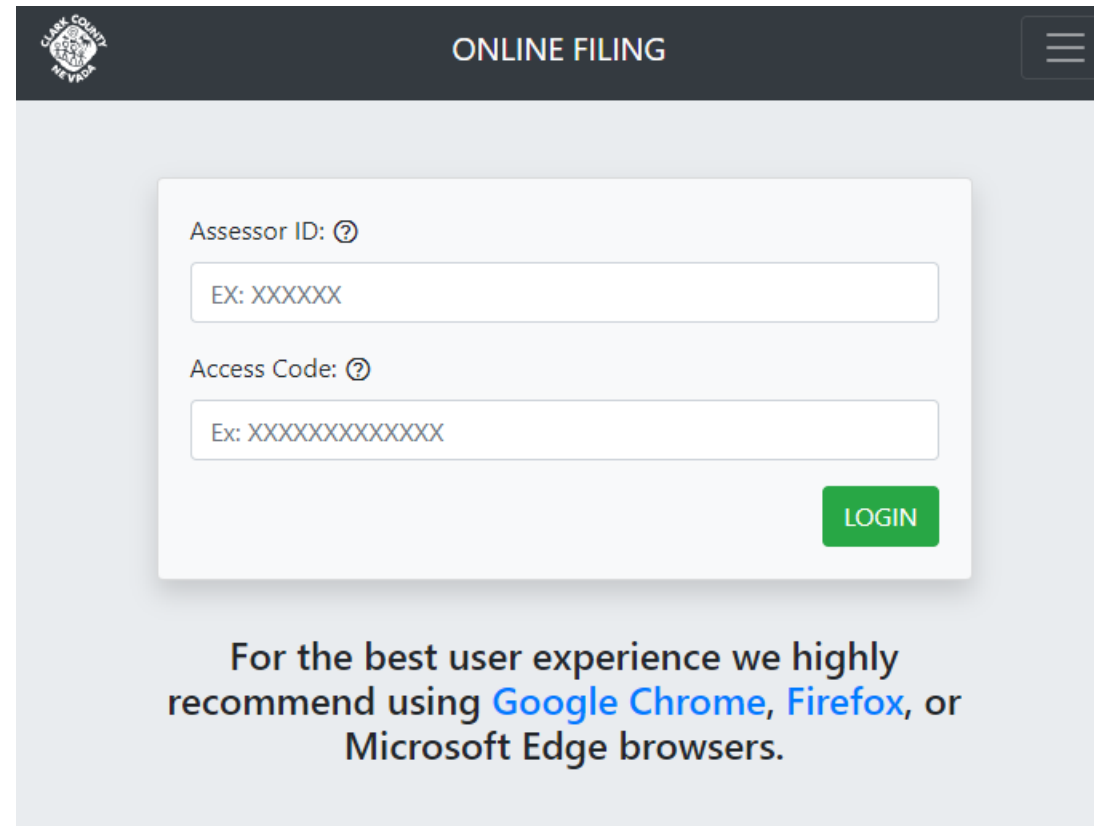
- Click **Personal Property**



- Click **Online Filing**



Assessor Online Portal



The screenshot shows the login interface for the Assessor Online Portal. At the top left is the Clark County Nevada logo. The top navigation bar is dark grey with the text "ONLINE FILING" and a hamburger menu icon on the right. The main content area is light grey and contains a white login form. The form has two input fields: "Assessor ID: ?" with an example "EX: XXXXXX" and "Access Code: ?" with an example "Ex: XXXXXXXXXXXXX". A green "LOGIN" button is positioned at the bottom right of the form. Below the form, a text block recommends using Google Chrome, Firefox, or Microsoft Edge browsers for the best user experience.

CLARK COUNTY
NEVADA

ONLINE FILING

Assessor ID: ?
EX: XXXXXX

Access Code: ?
Ex: XXXXXXXXXXXXX

LOGIN

For the best user experience we highly recommend using [Google Chrome](#), [Firefox](#), or [Microsoft Edge](#) browsers.

Reminders

File your declaration or request an extension by July 31st

List all personal property owned, rented, leased, or controlled, as of July 1

- Description
- Year of acquisition
- Cost

Do not include the following:

- Sales tax
- Any assets acquired after July 1
- Licensed vehicles and trailers taxed by the DMV
- Inventory held for resale
- Raw materials held for manufacturing into finished goods
- Supplies that are consumed in normal day-to-day

Clark County Assessor's Office
Briana Johnson, County Assessor



Mary Ann Weidner, Assistant Director of Assessment Services

500 South Grand Central Parkway, 2nd Floor

Las Vegas, Nevada 89155 (702) 455 – 4997

www.clarkcountynv.gov/assessor