



**PETITION FOR REVIEW**  
**2025/2026 PARTIAL ABATEMENT OF TAXES DETERMINATION**

**DEADLINE FOR FILING PETITION IS JUNE 30, 2026**

The partial abatement status should be reported as of July 1 of the beginning of the fiscal year being appealed.  
Changes in status after July 1 will be effective for the following tax billing.

Assessor Parcel Number (APN) or Account Number: \_\_\_\_\_

Address of Property: \_\_\_\_\_

Owner Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Phone Number: \_\_\_\_\_

**REASON FOR PETITION**

As of July 1, 2025 the property listed above was the **primary residence** of one or more of the owners of this property. The owner does not claim any other home in Nevada as a primary residence and the property is not rented, leased or otherwise made available for exclusive occupancy by any person other than the owner(s) and member of the family of the owner(s) of the residence.

As of July 1, 2025 the property listed above was a **rental property** & had been rented out between April 1, 2024 and March 31, 2025.

**(YOU MUST PROVIDE RENTAL INFORMATION BELOW FOR OUR OFFICE TO DETERMINE PARTIAL ABATEMENT QUALIFICATION. FOR PROPERTIES WITH MULTIPLE UNITS, PLEASE ATTACH A SHEET THAT PROVIDES THE BEDROOM COUNT AND RENT AMOUNT FOR EACH INDIVIDUAL UNIT.)**

Number of Bedrooms: \_\_\_\_\_ Monthly Rent Amount: \_\_\_\_\_

(Please provide the highest amount of monthly rent charged between April 1, 2024 and March 31, 2025)

Is Heat/Electric included in monthly rent?      **YES**       **NO**

Other Reason for Petition (please provide detailed explanation & attach additional sheets if necessary):

\_\_\_\_\_  
\_\_\_\_\_

By signing below, the Petitioner affirms under penalties provided by law that they are the owner of the property (or authorized person under NAC 361.606, that the information above is true and accurate and that they will notify the Assessor's office if the property is no longer used as described above. Nevada Revised Statute (NRS) 361.4735 states that any person who falsely claims to be entitled to a partial abatement from taxation pursuant to NRS 361.4723 or 361.4724 with the intent to evade the payment of the amount of ad valorem taxes required by law shall pay a penalty of three times the amount of the tax deficiency, in addition to the amount of the tax due and any other penalty provided by law.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

***When completed, return this petition to:***

Lyon County Assessor | 27 S Main St | Yerington, NV 89447 | assessor@lyon-county.org

**FOR COUNTY ASSESSOR'S OFFICE USE ONLY:**

CPCD & Low/High Cap before Petition: \_\_\_\_\_ Date Appeal Response Mailed: \_\_\_\_\_

APPROVED       DENIED Reason: \_\_\_\_\_

TAX CAP STATUS AFTER REVIEW OF PETITION:

POQ (low cap)     VOQ (low cap)     RTQ (low cap)     RTD (high cap)     QHC (high cap)     OTHER