

OFFICE OF

172297

## Kureka County Assessor

J.P. "JIM" ITHURRALDE, ASSESSOR

EUREKA COUNTY COURTHOUSE 20 SOUTH MAIN STREET P.O. BOX 88 - EUREKA, NEVADA 89316 PHONE: (702) 237-5270 FAX:(702) 237-5707 E-MAIL: eucoas@eurekanv.org

June 24, 1999

Sara Groth dba Sara's Video P.O. Box 662 Eureka, NV 89316

Certified Mail #P 560 819 204

## 1998-99 Personal Property Tax (Sara's Video)

As per our conversation on Tuesday, this office has placed your personal property tax owing on Sara's Video in the amount of \$305.15 on your real property located in Eureka town parcel # 01-053-04.

Under Nevada law a tax lien attaches to real property for payment of personal property tax. Lien is not in lieu of payment of personal property taxes, but security for payment.

Tax owed on personal property must be paid before tax on real property is paid. Tax on personal property creates lien on owner's real property and is first tax which must be paid. Thus, owner cannot pay upon real property without first paying tax due on personal property.

If you have any questions on this matter please feel free to contact me.

J. P. ITHURRALDE

**EUREKA COUNTY ASSESSOR** 

cc: Eureka County District Attorney Eureka County Treasurer

DEPARTMENT OF MOTOR VEHICLES

GARNEY DAMELE, CHIEF APPRAISER

MICHAEL A. MEARS, APPRAISER/GIS TECH

GLADY GOICOECHEA, CHIEF DEPUTY ASSESSING 27 PAGE 4 7 8

