



JOE LOMBARDO  
Governor

STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7921  
Telephone (775) 684-2160

SHELLIE HUGHES  
Secretary

Posted 3/27/23

**State Board of Equalization**

**Notice of Workshop and Public Hearing**

**Governor's Executive Order 2023-003**

<b><u>Notice of Workshop</u></b>	<b><u>Notice of Public Hearing</u></b>
<p><b><u>Date and Time of Meeting:</u></b> April 14, 2023, at 1:00pm</p>	<p><b><u>Date and Time of Meeting:</u></b> April 26, 2023, at 1:00pm</p>
<p><b><u>Place of Meeting:</u></b> Nevada Department of Taxation Large Conference Room 1550 College Parkway, Suite 115 Carson City, NV 89706</p>	<p><b><u>Place of Meeting:</u></b> Nevada Department of Taxation Large Conference Room 1550 College Parkway, Suite 115 Carson City, NV 89703</p>
<p><b><u>Zoom Information:</u></b> Please click this URL to join from a PC, Mac, iPad, iPhone or Android device: <a href="https://us02web.zoom.us/j/82392069026">https://us02web.zoom.us/j/82392069026</a> <b>Or One tap mobile:</b> +16699009128, 82392069026# US +17193594580, 82392069026# US <b>Or join by phone:</b> Dial (for higher quality, dial a number based on your current location): US: +1 719 359 4580 or 1 253 205 0468 or +1 253 215 8782 or +1 346 248 7799 or +1 669 444 9171 or +1 669 900 9128 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646 558 8656 or +1 646 931 3860 or +1 689 278 1000 or +1 301 715 8592 or +1 305 224 1968 or +1 309 205 3325 <b>Webinar ID: 823 9206 9026</b> International numbers available: <a href="https://us02web.zoom.us/u/kbSu7oP17G">https://us02web.zoom.us/u/kbSu7oP17G</a></p>	<p><b><u>Zoom Information:</u></b> Please click this URL to join from a PC, Mac, iPad, iPhone or Android device: <a href="https://us02web.zoom.us/j/85313960640">https://us02web.zoom.us/j/85313960640</a> <b>Or One tap mobile:</b> +12532050468, 85313960640# US +12532158782, 85313960640# US <b>Or join by phone:</b> Dial (for higher quality, dial a number based on your current location): US: +1 719 359 4580 or +1 253 205 0468 or +1 253 215 8782 or +1 346 248 7799 or +1 669 444 9171 or +1 669 900 9128 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646 558 8656 or +1 646 931 3860 or +1 689 278 1000 or +1 301 715 8592 or +1 305 224 1968 or +1 309 205 3325 <b>Webinar ID: 853 1396 0640</b> International numbers available: <a href="https://us02web.zoom.us/u/ktusoMUVS">https://us02web.zoom.us/u/ktusoMUVS</a></p>

Pursuant to Governor Lombardo's Executive Order No. 2023-003, all Executive Branch agencies, boards, and commissions must conduct a comprehensive review of the regulations subject to their enforcement and provide a report to the Governor's office by May 1, 2023, detailing how the regulations may be streamlined, clarified, reduced, or otherwise improved to provide for the general welfare of the State without inhibiting economic growth. The Executive Order further requires these agencies, boards, and commissions to recommend at least ten (10) regulations for removal/repeal. Finally, the Executive Order requires each agency, board, and commission to hold a public hearing to obtain industry stakeholder feedback regarding recommended regulatory changes.

The State Board of Equalization (SBE) is established under NRS 361.375. The Executive Director of the Nevada Department of Taxation serves as the Secretary to the SBE and directs Department staffing and administrative support to SBE. The SBE hears and determines appeals from decisions of county boards of equalization and appeals from valuations set by the Nevada Tax Commission. The SBE has statutory authority to adopt certain regulations as set forth in NAC Chapter 361 (Property Tax).

The Department staff will hold a public workshop and the SBE will hold a public hearing in accordance with this Notice to consider stakeholder input to amend or repeal various provisions under NAC Chapter 361 that are subject to the jurisdiction of the SBE.

**Regulations for repeal/amendment: (See Attachment)**

A copy of this Notice can be found on the Department's website at [https://tax.nv.gov/Boards/Public\\_Meetings/](https://tax.nv.gov/Boards/Public_Meetings/) and at the Nevada Legislature's website at <https://www.leg.state.nv.us/App/Notice/A/>.

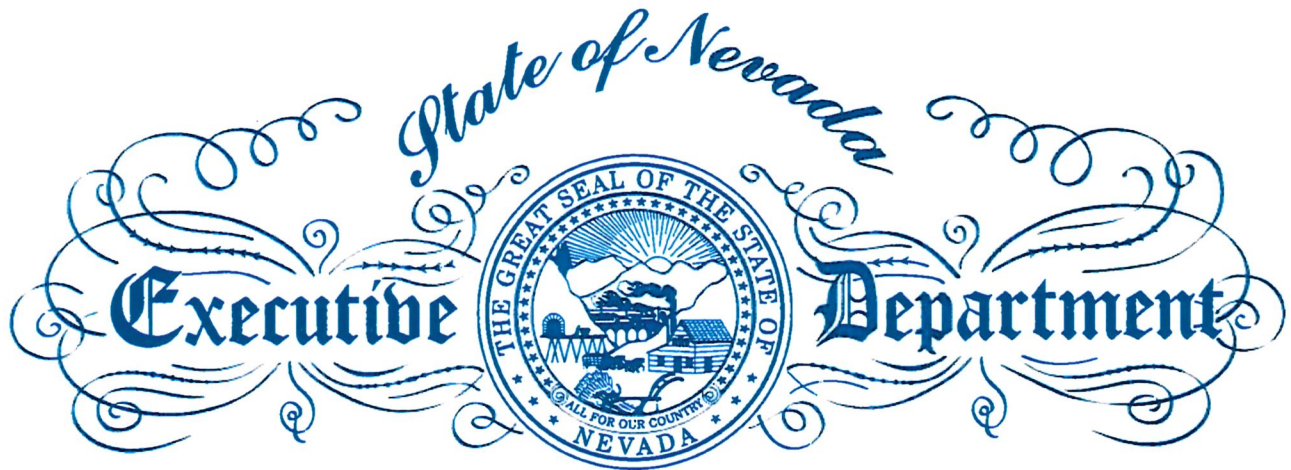
All interested parties will have the opportunity to present their ideas. Please submit all suggestions in writing at least one (1) week prior to the Workshop and two (2) weeks prior to the Hearing so the suggestions can be disseminated at the meeting. Written comments may be accepted at any time. Please email any comments to Sarah Glazner at [sglazner@tax.state.nv.us](mailto:sglazner@tax.state.nv.us) so they may be posted to the Departments website.

Members of the public who are disabled and require accommodations or assistance at the Workshop or Hearing are requested to notify the Department of Taxation in writing or by calling 775-684-2096 no later than five working days prior to the Workshop.

**Notice has been posted at the following location:** The Department of Taxation - 1550 College Parkway, STE 115, Carson City.

**Notice has been EMAILED/MAILED for posting at the following locations:** Department of Taxation - 4600 Kietzke Lane, Building L, Ste 235, Reno; Department of Taxation - 700 E. Warm Springs Rd, Ste 200, Las Vegas; The Legislative Building - Capitol Complex, Carson City; The Nevada State Library -100 Stewart Street, Carson City; The County Public Library's, Interested Parties Group, and the Mailing List maintained by the Department. Notice of this meeting was posted on the Department of Taxation website at <https://tax.nv.gov/>, on the Legislative website at <https://www.leg.state.nv.us/>, and the Nevada Public Notice Website at <https://notice.nv.gov/>.

If you have any questions, please feel free to call Sarah Glazner at 775-684-2059.



## EXECUTIVE ORDER 2023-003

### **Order Freezing the Issuance of New Regulations and Requiring a Review of Existing Regulations by All Executive Branch Agencies, Departments, Boards and Commissions**

*WHEREAS*, state regulations should protect workers, consumers and the environment, while promoting entrepreneurship and economic growth; and

*WHEREAS*, state regulations can become outdated, result in unintended consequences, create conflicts or impose an unnecessary burden on citizens, businesses or government entities; and

*WHEREAS*, it is in the best interest of the state of Nevada that its regulatory environment be concise, transparent, stable, balanced, predictable and thoughtfully constructed; and

*WHEREAS*, Nevada's current regulatory structure is too often unfocused and inefficient, contains regulations that are obsolete and includes regulations that are unnecessarily onerous, thereby limiting the economic potential of the State; and

*WHEREAS*, Article 5, Section 1 of the Nevada Constitution provides that, "The Supreme Executive Power of this State shall be vested in a Chief Magistrate who shall be Governor of the State of Nevada;

*NOW, THEREFORE*, by the authority vested in me as Governor by the Constitution and laws of the State of Nevada, it is hereby ordered as follows:

#### **SECTION 1**

Every executive branch department, agency, board and commission shall undertake a comprehensive review of the regulations subject to its enforcement. On or before, May 1, 2023 each department, agency, board and commission shall provide a report to the Governor's office detailing how the regulation subject to its enforcement can be streamlined, clarified, reduced or otherwise improved to ensure those regulations provide for the general welfare of the State without unnecessarily inhibiting economic growth.

#### **SECTION 2:**

As part of its report, every executive branch department, agency, board and commission shall provide a list of not less than ten (10) regulations recommended for removal, ranking them in descending order of priority.

#### **SECTION 3:**

Prior to submitting their respective reports, every executive branch department, agency, board and commission shall hold a public hearing, after having provided reasonable notice consistent with Chapter 233B of the Nevada Revised Statutes, to key industry stakeholders, to: (i) vet their recommended changes; (ii) solicit input as to the merits of those changes and (iii) identify other regulatory changes stakeholders feel are worthy of consideration. Stakeholder input shall be reflected in the summary of findings and recommendations included in each submitted report.

#### **SECTION 4:**

Unless specifically exempt from this Executive Order as set forth in Section 5, no new regulations shall be proposed, approved or acted on by any executive branch agency, department, board or commission until such time as this Executive Order is rescinded.

#### **SECTION 5:**

The following regulations are not subject to the suspension set forth in Section 4:

- (a) Regulations that affect public health;

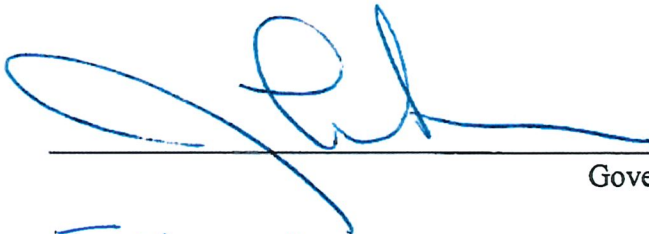


- (b) Regulations that affect public safety and security;
- (c) Regulations that are necessary in the pursuit of federal funds and certifications;
- (d) Regulations that affect the application of powers, functions and duties essential to the operation of the executive branch agency, department, board or commission at issue;
- (e) Regulations that affect pending judicial deadlines; and
- (f) Regulations necessary to comply with federal law.

Until the suspension of this Executive Order, each executive branch department, agency, board and commission that intends to continue with the enactment of a proposed regulation under an exception to the freeze set forth in Section 4 shall submit a report to the Governor's office identifying which exemption the proposed regulation falls within and detailing the problem the regulation addresses or the value to the public of the regulation, how the regulation addresses the problem or the benefits provided by the regulation, why alternate forms of regulation are insufficient to address the problem and whether other regulations currently address the problem.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Nevada to be affixed at the State Capitol in Carson City, this 12th day of January, in the year two thousand twenty-three.



  
\_\_\_\_\_  
Governor

  
\_\_\_\_\_  
Secretary of State

  
\_\_\_\_\_  
Deputy

FILED.NV.SOS  
2023 JAN 12 PM2:03

*cuttels*

No.	NAC Citation	Description of NAC	Language	Analysis/Recommendation ("Repeal" with explanation; "Amend" with explanation, or "Maintain" as written)
1		EQUALIZATION BY COUNTY BOARD OF EQUALIZATION	NAC 341.622 - 341.645 are Adopted by the State Board of Equalization	
2	361.622	Scope practice and procedure process of county boards to adapt additional requirements.	1. NAC 341.622 to 341.645, inclusive, are the minimum requirements governing procedures before each county board of equalization and elected officers serving that board. 2. With the approval of the State Board of Equalization, each county board of equalization may: (a) Require petitioners to attach additional information to the petition form and (b) Adopt more detailed rules of procedure. 3. The provisions of NAC 341.622 to 341.753, inclusive, that govern the practice and procedure in contested cases before the State Board of Equalization shall, to the extent practicable, be deemed to apply to the practice and procedure in contested cases before a county board of equalization except that a petition filed with a county board. (a) Must include a citation to each section of NRS that authorizes the county board to hear the appeal, and (b) Is not required to include the name of the county board, the hearing or case number or the date the case was heard by the county board.	
3	361.623	List of members of additional panel	If an additional panel is added to a county board of equalization, the county clerk shall send to the Secretary of the State Board of Equalization a list of the names and addresses of the members and the chair of the panel. The list must be sent by January 25.	
4	361.624	They to equalize within geographic vicinity, whole county, limitation on adjustment of result of cyclic reappraisal.	The county board of equalization shall seek to equalize taxable valuation within the geographic vicinity of the subject property, as well as the whole county. Unequal valuations resulting solely from the effect of cyclic reappraisal authorized by law does not justify an adjustment to a valuation.	
5	361.626	Notice of county clerk	1. Each county clerk shall: (a) In addition to giving notice as required by chapters 241 and 361 of NRS, post a notice for each meeting of the county board of equalization at the meeting room and the clerk's office; (b) Publish a notice in a newspaper of general circulation in the county at least 5 days before the first meeting by using a display advertisement which is no smaller than 2 by 4 inches and includes the deadline for filing petitions. 2. The county clerk or a representative of the county clerk shall attend all meetings of each panel of the county board of equalization.	
6	361.627	Consideration of complaints.	1. A county board of equalization shall hear each complaint property brought before it and make an independent determination of the valuation of the property assessed. The State Board of Equalization will remain to a county board any complaint which was denied because it was too complex or based on a method of appraisal required by law or for which evidence of taxable value was not received. 2. A county board shall give each petitioner sufficient time to submit the petitioner's evidence. No complaint may be denied solely on the basis of insufficient time in which to hear the evidence.	
7	361.628	Summary of appraisal data.	Each county assessor shall prepare and submit to the county board of equalization a summary of appraisal data for each property which is the subject of a complaint alleging that taxable value is in excess of full cash value. The summary must: 1. Include the method used to value the property and the sales price of comparable property which supports the valuation and 2. Be accompanied by a map of the area showing the location of the property and all comparable property.	
8	361.630	Order of appearances, testimony to be under oath.	1. Unless modified by the county board of equalization, the order of appearances must be as follows: (a) Assessing authority's brief presentation; (b) Petitioner's presentation; (c) Assessing authority's presentation; and (d) Petitioner's rebuttal. 2. All persons shall testify under oath.	
9	361.631	Evidence of market value.	At a hearing before a county board of equalization, the following information may be submitted as evidence of the market value of the property: 1. The amount derived from the capitalization of fair economic income. 2. The full cash value of the land plus the depreciated replacement cost of any improvements, and 3. Prices paid in market transactions for comparable property.	
10	361.632	Consolidation of cases.	1. A county board of equalization may consolidate for hearing at one time and place all cases raising similar questions of law or fact. 2. All parties to the consolidated cases shall be notified of the opportunity to be heard and may raise issues of law or fact which are different from those issues raised in the consolidated hearing.	
11	361.634	Notices.	The county clerk shall maintain adequate proof of mailing or personal delivery of all letters or notices scheduling appearances before the county board of equalization. The proof may be a certificate of mailing or other reliable evidence. The letter or notice must advise the petitioner he or she is to pay for a court reporter and transcript if a transcript is desired and that one copy of the transcript must be provided to the county and one provided to the State Board of Equalization. A courtesy copy of such letters or notices must be delivered to the county assessor.	
12	361.638	Exhibits, minutes, petition forms.	Each county clerk shall: 1. Mark, record and file all exhibits submitted to the county board of equalization. A list of exhibits must be included on each petition at the place designated therefor. 2. Prepare complete minutes of each hearing, including any action taken by the board and the specific reasons for that action. 3. Complete each petition form to reflect the action taken by the board and the specific reasons for that action. 4. Submit petitions, exhibits, minutes, certificates of mailing and other material accepted by the county board of equalization to the Secretary of the State Board of Equalization no later than the fourth Monday in February.	
13	361.640	Notice of action.	1. All petitioners of its actions and 2. Any other property owner whose property values were affected.	
14	361.641	Determination of percentage of obsolescence.	The State Board of Equalization shall or a county board of equalization, in fixing a percentage of obsolescence to be deducted from the taxable value of any improvements subject to its jurisdiction, consider the total value of land and improvements to determine whether taxable value exceeds full cash value.	
15	361.641	Reduction of percentage of obsolescence when taxable value exceeds cash value.	If a determination that the computed total taxable value of any property exceeds its full cash value, the State Board of Equalization will or a county board of equalization shall instruct the county assessor to annually deduct the percentage of obsolescence fixed by the board from the computed total taxable value of the improvements until the property is physically repossessed.	
16	361.643	Record to support reduction of assessed valuation.	1. If a county board of equalization reduces the assessed valuation of any property, the record of the case must contain the reasons for the reduction including, when applicable: (a) An accurate measurement of square footage; (b) The reduction of the valuation of that class of property; (c) A finding of depreciation or obsolescence; (d) Evidence of comparative sales or fair economic income which proves that the taxable value of the property exceeded its full cash value. 2. If the State Board of Equalization determines that the record of any case appeal from a county board of equalization is inadequate, the Board will remain the case to the county board before October 1. If the county board holds a hearing on the complaint, it must be held and a decision must be rendered within 30 days after the hearing.	
17	361.645	Appeal of decision to State Board of Equalization Board of proceedings before county board.	1. Within a calendar day after a county clerk receives notice from the State Board of Equalization that an appeal of a decision of the county board of equalization has been decided for a hearing at the State Board, the county clerk shall: (a) Prepare a record of the proceedings before the county board on the decision on appeal, including a general copy of a format prescribed by the State Board of Equalization. The notes must clearly identify each exhibit, paper, report or other documentary, audio or video evidence included in the record. (b) Send the record as complete except as described in subsection 3. (c) Transmit the certified record to the State Board of Equalization. (d) Serve a copy of the general index on each party to the appeal. 2. If a petitioner has delivered a certified transcript of the hearing before the county board to the county clerk pursuant to NRS 361.365, the clerk shall include a copy of the transcript and the record. The transcript delivered to the clerk must be prepared by a certified court reporter. 3. Except as otherwise provided in this subsection, the State Board of Equalization must review its determination. The State Board will give notice that the review is not suitable for this State within 30 days after the hearing. If the State Board does not give such notice, the review becomes part of the public information available by reference pursuant to subsection 1. (a) By written stipulation of all parties to the appeal, and (b) By the submission of duplicate copies of any exhibit, paper, report or other documentary evidence submitted at the hearing before the county board. The clerk shall include original documents rather than copies of all documentary evidence, if possible.	
18		EQUALIZATION BY STATE BOARD OF EQUALIZATION	NAC 341.650 - 341.669 are Adopted by the State Board of Equalization	
19	361.650	Definitions.	As used in NAC 341.650 to 341.669, inclusive, unless the context otherwise requires, the words and terms defined in NAC 361.051 to 361.056, inclusive, have the meanings ascribed to them in those sections.	
20	361.651	"County board" defined.	"County board" means a county board of equalization.	
21	361.652	"Equalize property valuations" defined.	Equalize property valuations "means to ensure that the property in this State is assessed uniformly in accordance with the methods of appraisal and at the level of assessment required by law.	
22	361.653	"Interested person" defined.	"Interested person" means an owner of any relevant property, as indicated in the records of the county assessor of the county in which the property is located or, if the Commission establishes the valuation of the property, as indicated in the records of the Department.	
23	361.654	"Ratio study" defined.	"Ratio study" means an evaluation of the quality and level of assessment of a class or group of properties in a county which compares the assessed valuation established by the county assessor for a sampling of these properties to: 1. An estimate of the taxable value of the property by the Department or an independent appraiser; or 2. The sales price of the property, -- as appropriate.	
24	361.655	"Secretary" defined.	"Secretary" means the Secretary of the State Board.	
25	361.656	"State Board" defined.	"State Board" means the State Board of Equalization.	
26	361.657	Scope.	The provisions of NAC 341.650 to 341.669, inclusive, govern the practice and procedure for proceedings before the State Board to carry out the provisions of NRS 361.395.	
27	361.658	Adoption by reference of Standard or Ratio Studies.	1. The State Board hereby adopts by reference the Standard on Ratio Studies, July 2007 edition, published by the International Association of Assessing Officers. The Standard on Ratio Studies may be obtained from the International Association of Assessing Officers, 314 West 106th Street, Kansas City, Missouri 64105. 2. If the publication adopted by reference in subsection 1 is revised, the State Board will review the revision to determine its suitability for this State. If the State Board determines that the revision is not suitable for this State, the State Board will hold a public hearing to review its determination and give notice of that hearing within 30 days after the hearing. If the State Board determines that the revision is suitable for this State within 30 days after the hearing, the State Board does not give such notice, the revision becomes part of the public information available by reference pursuant to subsection 1.	
28	361.659	Annual revision of State Board adjustment.	1. During each annual revision of the State Board, the State Board will hold one or more hearings to: (a) Review the tax roll of each county, as corrected by the county board and filed with the Secretary pursuant to NRS 361.390; (b) Determine whether the property in this State has been assessed uniformly in accordance with the methods of appraisal and at the level of assessment required by law; (c) Determine whether the taxable values specified in the tax roll of any county may be increased or decreased to equalize property valuations in this State; and (d) Take such additional actions as it deems necessary to carry out the provisions of NRS 361.395. 2. Subject to the time limitations specified in NRS 361.390, the State Board may adjust its annual session from time to time until it has completed its duties pursuant to NRS 361.395 for the applicable fiscal year.	
29	361.660	Information to be considered by State Board.	In determining whether the property in this State has been assessed uniformly in accordance with the methods of appraisal and at the level of assessment required by law, the State Board will consider: 1. The tax roll of each county, as corrected by the county board and filed with the Secretary pursuant to NRS 361.390; 2. The control assessment roll prepared pursuant to NRS 361.320;5; 3. The results of any relevant ratio study conducted by the Department pursuant to NRS 361.333; 4. The results of any relevant audit of the work practices of a county assessor performed by the Department pursuant to NRS 361.333 to determine whether a county has adequate procedures to ensure that all property subject to taxation is being assessed in a correct and timely manner; 5. Any relevant evidence submitted to a county board or the State Board pursuant to NRS 361.352; 6. Any information provided to the State Board pursuant to NAC 341.641, 361.642 and 361.640; and 7. Any other information the State Board deems relevant.	
30	361.661	Provision of certain information by county assessor upon request of State Board.	1. In addition to the information contained in the tax roll filed with the Secretary pursuant to NRS 361.390, a county assessor shall, upon the request of the State Board, provide any information the State Board deems necessary to carry out the provisions of NRS 361.395, including, without limitation: (a) The assessor's parcel number for any parcel of property; (b) The taxable value and assessed value determined for any land, improvements or personal property before and after any adjustments to that value by the county board. (c) The value per unit determined for any land or personal property before and after any adjustments to that value by the county board. (d) Land use codes for the county. (e) Market area in the county. (f) The date on which any improvements were built. (g) The classification of quality for any improvements. (h) The size of any improvements. (i) The size of any land. (j) The zoning of any property. (k) The date of the most recent sale of any property and the sales price of the property. (l) Summary statistics concerning taxable values and assessed values for tax districts, market areas, neighborhoods and land use codes, including, without limitation, the applicable median and modes. 2. If the State Board desires a county assessor to provide any information pursuant to this section, the State Board will require the Department to send to the county assessor by regular mail a notice of the request which discloses the information requested and the format and type of media in which the information is to be provided. The county assessor shall submit the information to the State Board, in the format and type of media requested, within 10 business days after the date of the postmark on the notice of the request or such a longer period as the State Board, upon the request of the county assessor, may allow.	
31	361.662	Ratio studies and other statistical analyses.	1. Upon the request of the State Board, the Department or county assessor shall perform and submit to the State Board any ratio study or other statistical analysis that the State Board deems appropriate to assist it in determining the quality and level of assessment of any class or group of properties in a county. 2. Each ratio study or other statistical analysis requested by the State Board pursuant to this section must: (a) Be conducted in accordance with the provisions of the Standard on Ratio Studies adopted by reference in NAC 361.658, except any specific provision of the Standard on Ratio Studies that conflicts or is inconsistent with the laws of this State or any regulations adopted by the State Board or the Commission; (b) Identify the statistical population that is the subject of the ratio study or statistical analysis, which may be divided into two or more strata according to neighborhood, age, type of construction or any other appropriate criteria or set of criteria; and (c) Include an adequate sampling of each stratum into which the statistical population that is the subject of the ratio study or statistical analysis is divided, and such statistical criteria as may be required, to indicate an accurate ratio of assessed value to taxable value and an accurate measure of equality in assessment. 3. The State Board will determine the appropriate time frame from which sales of property may be considered in any ratio study or statistical analysis requested pursuant to this section. If the State Board determines that the appropriate time frame is any period other than the 36 months immediately preceding July 1 of the year before the applicable fiscal year, the State Board will provide the reasons for that determination to the Department or county assessor. 4. The State Board will evaluate each ratio study and statistical analysis performed pursuant to this section to determine whether the ratio study or statistical analysis reliably indicates the quality and level of assessment for the applicable class or group of properties. In making that determination, the State Board will consider: (a) Whether the Department or county assessor used a sufficient number of sales or appraisals in performing the ratio study or statistical analysis; (b) Whether the samples of property selected by the Department or county assessor adequately represent the total makeup of the applicable class or group of properties; (c) Whether the Department or county assessor correctly adjusted the sample of property for market conditions; (d) Whether any variations among sales or appraisal ratios affect the reliability of the ratio study or statistical analysis; and (e) Any other matters the State Board deems relevant.	
32	361.663	Investigation and evaluation by Department of procedures and operation of county board.	Before making any determination concerning whether the property in a county has been assessed uniformly in accordance with the methods of appraisal required by law, the State Board will require the Department to: 1. Conduct a systematic investigation and evaluation of the procedures and operations of the county assessor; and 2. Report to the State Board its findings concerning whether the county assessor has appraised the property in the county in accordance with the methods of valuation prescribed by statute and the regulations of the Commission.	
33	361.664	Preliminary finding that class or group of properties was not assessed uniformly in accordance with the methods of appraisal and at the level of assessment required by law.	1. If the State Board, after considering the information described in NAC 361.660, makes a preliminary finding that any class or group of properties in this State was not assessed uniformly in accordance with the methods of appraisal and at the level of assessment required by law, the State Board will: (a) Schedule a hearing to receive testimony and evidence in a public hearing which is not less than 10 business days after the notice of the hearing is mailed pursuant to paragraph (b); (b) Require the Department to be notified by registered or certified mail a notice of the hearing to the county clerk, county assessor, district attorney and chair of the county board of each county in which any of the property is located. A legal representative of the county may waive the receipt of such notice. (c) Require the Secretary to provide a copy of the notice of the hearing to the Commission and to the board of county commissioners of each county in which any of the property is located. 2. The notice of the hearing must state: (a) The date, time and location of the hearing; (b) The information on which the State Board relied to make its preliminary finding that the class or group of properties was not assessed uniformly in accordance with the methods of appraisal and at the level of assessment required by law; and (c) The proposed order of the State Board. 3. The Department shall include with each notice provided pursuant to paragraph (b) of subsection 1, and upon the request of any interested person, provide to that person, a copy of any analysis or other information considered by the State Board in making its preliminary finding that the class or group of properties was not assessed uniformly in accordance with the methods of appraisal and at the level of assessment required by law.	

34	361.665 Hearing on preliminary finding. Order of State Board, additional hearing following order for reappraisal.	<p>1. Upon the completion of a hearing scheduled pursuant to NAC 361.664, the State Board will issue:</p> <ol style="list-style-type: none"> <li>(a) An order referring the matter to the State Board for further action and specifying the reasons that action will be taken.</li> <li>(b) An order referring the matter to the Commission for the Commission to take such action within its jurisdiction as the Commission deems to be appropriate.</li> <li>(c) An order requiring the reappraisal by the county assessor of a class or group of properties in a county.</li> <li>(d) Except as otherwise provided in this paragraph, if a ratio study or other statistical analysis performed pursuant to NRS 361.313 or NAC 361.662 indicates with a confidence level of at least 95 percent that the median assessment ratio for any class or group of properties is less than 72 percent or more than 36 percent, an order increasing or decreasing the assessed valuation of that class or group of properties by such a factor as the State Board deems to be appropriate to cause the median assessment ratio to be less than 72 percent and not more than 36 percent. The State Board will not issue such an order if the application of the factor would cause the coefficient of dispersion calculated for the class or group of properties to fail to meet the recommendations set forth in the Standard on Ratio Studies adopted by reference in NAC 361.658.</li> </ol> <p>2. If the State Board orders the reappraisal of a class or group of properties pursuant to this section, the State Board will:</p> <ol style="list-style-type: none"> <li>(a) Schedule an additional hearing to determine whether to issue an order:</li> <li>(1) Stating that the State Board will take no further action on the matter and specifying the reasons that no further action will be taken.</li> <li>(2) Referring the matter to the Commission for the Commission to take such action within its jurisdiction as the Commission deems to be appropriate; or</li> <li>(3) Increasing or decreasing the taxable valuation of the class or group of properties in accordance with the reappraisal of such other orders as the State Board deems appropriate to equalize property valuations.</li> </ol> <p>(b) Request the Department to send by registered or certified mail, not less than 10 business days before the date of the additional hearing, notice of the date, time and location of the hearing to the county clerk, county assessor, district attorney and chair of the county board of the county in which the property is located. A final representation of the county may waive the receipt of such notice.</p> <p>(c) Request the Secretary to notify the Commission and the board of county commissioners of the county in which the property is located, of the date, time and location of the hearing.</p> <p>3. Each order issued pursuant to this section must include a statement of any pertinent findings of fact made by the State Board if the State Board issues an order pursuant to this section.</p> <p>(a) Requesting the reappraisal of a class or group of properties, the order must specify:</p> <ol style="list-style-type: none"> <li>(i) The class or group of properties;</li> <li>(ii) The purpose and objectives of the reappraisal; and</li> <li>(iii) The procedures required for the reappraisal, including the particular methods of appraisal prescribed by the regulations of the Commission.</li> </ol> <p>(b) Increasing or decreasing the valuation of any class or group of properties, the order must specify:</p> <ol style="list-style-type: none"> <li>(i) The class or group of properties affected; and</li> <li>(ii) The amount of or the formula to be used to calculate the amount of that increase or decrease.</li> </ol>	
		<p><b>CONF.</b></p> <p>1. Upon the issuance of any order pursuant to this section:</p> <ol style="list-style-type: none"> <li>(a) The Department shall send a copy of the order.</li> <li>(b) If a certified mail to the county assessor of each affected county.</li> <li>(c) By regular mail to the county clerk and chair of the county board of each affected county; and</li> <li>(d) The Secretary shall provide:</li> <li>(1) A copy of the order to the Commission; and</li> <li>(2) Any certification and notice required to carry out the provisions of NRS 361.405.</li> </ol> <p>5. As used in this section, "assessment ratio" means the ratio of assessed value to taxable value.</p>	
35	361.666 Hearings. Provision of notice by Department.	<p>1. The State Board will require the Department to place on the Internet website maintained by the Department, not less than 10 business days before the date of each hearing scheduled pursuant to NAC 361.664 or 361.665, a copy of the notice of the hearing and of the agenda for the meeting at which the State Board will conduct the hearing.</p> <p>2. If the State Board proposes to issue an order increasing the valuation of any class or group of properties at any hearing scheduled pursuant to NAC 361.664 or 361.665, the State Board will require the Department to provide to each interested person the notice of the hearing required by subsection 2 of NRS 361.395. If the notice is not provided in an interested person by personal service and the mailing address of that person is not available, the Department must send the notice of the hearing by registered or certified mail to the address of the relevant property or, if the interested person has designated a resident agent pursuant to chapter 77 of NRS, the address of that resident agent as appearing in the records of the Secretary of State. For the purposes of subsection 2 of NRS 361.395, the State Board continues the term "interested person" to have the meaning ascribed to it in NAC 361.665.</p>	
36	361.667 Hearings. Persons required to appear. Conduct.	<p>1. The following persons shall appear at each hearing scheduled pursuant to NAC 361.664 or 361.665:</p> <ol style="list-style-type: none"> <li>(a) The county assessor of the county in which the subject of the hearing is located.</li> <li>(b) A representative of the county board of each county in which any of the property that is the subject of the hearing is located.</li> <li>(c) At each hearing scheduled pursuant to NAC 361.664 or 361.665:</li> <li>(1) The State Board will receive testimony under oath from interested persons.</li> <li>(2) The county assessor or his or her representative, the representative of the county board and a representative of the board of county commissioners of each county in which any of the property that is the subject of the hearing is located may:</li> <li>(i) Provide additional information and analysis in support of or in opposition to any proposed order of the State Board; and</li> <li>(ii) Show cause why the State Board should not increase or decrease the valuation, or require a reappraisal, of the pertinent class or group of properties in the county.</li> </ol> <p>2. A hearing scheduled pursuant to NAC 361.664 or 361.665 will be held by video teleconference between two or more locations if the video technology used at the hearing provides the persons present at each location with the ability to hear and communicate with the persons present at each other location.</p> <p>3. The presiding member of the State Board may exclude any disruptive person from the hearing room.</p>	
37	361.668 Order of State Board increasing or decreasing valuation of property. Notice of county assessor and Department.	<p>If the State Board orders any increase or decrease in the valuation of any property as contained in NAC 361.665:</p> <ol style="list-style-type: none"> <li>(a) The county assessor of the county shall, on or before June 30 immediately following the issuance of the order or such a later date as the State Board may require, file with the Department the assessment for the county, as adjusted to carry out that order; and</li> <li>(b) The Department shall, on or before August 1 immediately following the issuance of the order or such a later date as the State Board may require:</li> <li>(1) Audit the records of the county assessor of the county to the extent necessary to determine whether that order has been carried out; and</li> <li>(2) Report to the State Board its findings concerning whether the county assessor has carried out that order.</li> </ol>	
38	361.669 Reconsideration of order of State Board.	<p>The State Board may reconsider any order issued pursuant to NAC 361.665 in the manner provided in NAC 361.7475, except that:</p> <ol style="list-style-type: none"> <li>(a) A petition for reconsideration must be filed with the Secretary within 5 business days after the date on which the order was mailed to the petitioner; and</li> <li>(b) If the State Board takes no action on the petition within 10 business days after the date the petition was filed with the Secretary, the petition shall be deemed to be denied.</li> </ol>	
39	<b>PROCEEDINGS BEFORE STATE BOARD OF EQUALIZATION - General Provisions</b>	<p><b>NAC 361.682 - 361.688 are Adopted by the State Board of Equalization</b></p>	
40	361.682 Scope, construction, deviation.	<p>1. The provisions of NAC 361.682 to 361.753, inclusive:</p> <ol style="list-style-type: none"> <li>(a) Cover the practice and procedure in contested cases before the State Board.</li> <li>(b) Except where inconsistent with the provisions of NAC 361.650 to 361.665, inclusive, apply to proceedings before the State Board to carry out the provisions of NRS 361.395.</li> <li>(c) Will be liberally construed to secure the just, speedy and economical determination of all issues presented to the State Board.</li> </ol> <p>2. In special cases, where good cause appears, not contrary to statute, deviation from these rules, if stipulated by all parties of record, will be permitted.</p>	
41	361.684 Definitions.	<p>As used in NAC 361.682 to 361.753, inclusive, unless the context otherwise requires:</p> <ol style="list-style-type: none"> <li>"Affiliate" means a person, including, without limitation, a business entity, who, directly or indirectly controls, is controlled by or is under common control with another person.</li> <li>"Assessor's parcel number" means the number assigned by a county assessor to each parcel of real and personal property separately owned as appears on the county assessment roll.</li> <li>"Authorized agent" means a person who is authorized by:</li> <li>(1) A party to represent that party or her proceeding before the State Board, including, without limitation, an attorney; or</li> <li>(2) The owner of any real or personal property placed on a tax roll, or a person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment, to file an appeal with the State Board on behalf of the owner.</li> <li>"Business entity" includes, without limitation, a sole proprietorship, a corporation, a general partnership, a limited partnership or a limited-liability company.</li> <li>"Conclusion of law" means a determination of the law applicable to a finding of fact.</li> <li>"Contact person" means a person designated by a party to receive communications concerning a proceeding before the State Board.</li> <li>"County board" means a county board of equalization.</li> <li>"Day" means a calendar day.</li> <li>"Direct appeal" means an appeal from an assessment by a county assessor, the Department or the Commission directly to the State Board without appearing before or requesting relief from a county board. The term includes, without limitation, an appeal authorized in NRS 361.360, 361.402, 361.403, 361.740, 361A.273 or 362.135.</li> <li>"Finding of fact" means a brief statement of the determination of facts supported by evidence in the record or matters officially admitted.</li> <li>"Identifying number" means the number assigned to each parcel of personal property separately owned as represented by the county assessment roll.</li> <li>"Owner" has the meaning ascribed to it in NRS 361.334.</li> <li>"Party" means a person, government, governmental agency or political subdivision of a government entitled to appear in a proceeding of the State Board. The term includes an intervenor.</li> <li>"Petition" has the meaning ascribed to it in NRS 361.334.</li> <li>"Secretary" means the Secretary of the State Board who is in the Executive Director of the Department.</li> <li>"Staff" means the staff of the Department. The term includes the Attorney General and the duly appointed deputies of the Attorney General when acting as legal advisors to the Department pursuant to NRS 228.110.</li> <li>"State Board" means the State Board of Equalization.</li> </ol>	
42	361.685 "Owner" and "person employed" interpreted.	<p>For the purposes of NRS 361.362 and NAC 361.682 to 361.753, inclusive, the State Board interprets the term:</p> <ol style="list-style-type: none"> <li>"Owner" to include, without limitation:</li> <li>(1) A partner of a general or limited partnership that owns a property;</li> <li>(2) A member of a limited-liability company that owns a property; and</li> <li>(3) A trustee of a trust that owns a property, if allowed under the terms of the trust.</li> <li>"Person employed" to include, without limitation:</li> <li>(1) A manager of a limited-liability company;</li> <li>(2) An officer, director or incorporator of a corporation;</li> <li>(3) A trustee of a trust, if allowed under the terms of the trust; and</li> <li>(4) Any person, other than an owner of an entity, who is named in an annual list that the entity is required to file with the Secretary of State in accordance with title 7 of NRS.</li> </ol>	
43	361.686 Hearings. Notice. Motions. Notice. Informal conference. Conduct.	<p>1. The State Board will post notices for each meeting at the County City, Reno, Las Vegas and Silver Springs offices of the Department 3 working days in advance of the meeting.</p> <p>2. The State Board may conduct a meeting or any part thereof by means of a telephone conference call as long as it complies with the applicable provisions of chapter 241 of NRS.</p> <p>3. A person appearing in a proceeding shall conform to the recognized standards of ethical and courteous conduct.</p>	
44	361.688 Communications.	<p>1. Informal communications must be addressed or delivered to the Secretary.</p> <p>2. Informal communications from the staff of the State Board must be signed by the responsible staff member or member of the State Board.</p> <p>3. Each communication must be limited to one subject and contain the name and address of the communicator and the appropriate assessor's parcel number or legal description of any property pertaining to the subject of the communication.</p>	
45	361.689 Appeals on Behalf of Owners of Property	<p><b>NAC 361.682 - 361.688 are Adopted by the State Board of Equalization</b></p>	
46	361.6892 Direct appeal to State Board on behalf of owner.	<p>The provisions of NRS 361.362, which are applicable to an appeal from a county board to the State Board pursuant to NRS 361.360 shall be deemed to apply to a direct appeal to the State Board.</p>	
47	361.6894 Documentation to owner objection to written authorization to file appeal.	<p>A person who wishes to submit documentation to raise an objection to a written authorization from the owner of a property that authorizes the person to file an appeal with the State Board on behalf of the owner may submit, without limitation:</p> <ol style="list-style-type: none"> <li>(a) A current lease, contract or other agreement concerning the occupancy or use of the property;</li> <li>(b) A current management agreement concerning the property; or</li> <li>(c) The articles of incorporation, articles of organization, operating agreement, initial or annual list or other document that is filed with the Secretary of State pursuant to title 7 of NRS.</li> </ol>	
48	361.6896 Scope of authority of person authorized to file appeal. Information required to be included in written authorization to file appeal.	<p>1. Unless the terms of a written authorization from the owner of a property that authorizes a person to file an appeal with the State Board on behalf of the owner provide otherwise, the person shall be deemed to have the authority on behalf of the owner to:</p> <ol style="list-style-type: none"> <li>(a) Appear before the State Board;</li> <li>(b) Represent the owner in all related hearings and matters;</li> <li>(c) Receive all notices and decision letters related to the appeal;</li> <li>(d) Enter into stipulations or other agreement with the State Board or a party; and</li> <li>(e) Withdraw the appeal.</li> </ol> <p>2. A written authorization from the owner of a property that authorizes a person to file an appeal with the State Board on behalf of the owner of a property must identify the property, fiscal year and type of assessment roll to which the authorization applies. A person may not file an appeal with the State Board on behalf of the owner of a property for any property, fiscal year or type of assessment roll that is not identified in the written authorization.</p>	
49	361.6898 Scope of authority of person employed by owner or affiliate of owner.	<p>1. A person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment, in addition to the provisions of NRS 361.362:</p> <ol style="list-style-type: none"> <li>(a) May:</li> <li>(1) File an appeal from a county board or a direct appeal with the State Board on behalf of the owner concerning a valuation of the property;</li> <li>(2) Sign a written authorization from the owner of a property that authorizes a person to file a direct appeal with the State Board on behalf of the owner concerning a valuation of the property; and</li> <li>(3) Exercise any authority set forth in this title.</li> </ol> <p>2. Shall not be deemed an authorized agent of the owner.</p> <p>3. For the purposes of this section, the valuation of a property includes the determination of a claim of exemption pursuant to NRS 361.155.</p>	
50	361.690 Parties to Proceedings	<p><b>NAC 361.680 - 361.700 are Adopted by the State Board of Equalization</b></p>	
51	361.690 Classification of parties.	<p>1. "Intervenor" means a person, government, governmental agency or political subdivision of a government, other than an original party to a proceeding, who has been granted leave to intervene in a proceeding pursuant to NAC 361.692.</p> <p>2. "Petitioner" means a party who initiates or commences an administrative proceeding before the State Board pursuant to the provisions of chapter 361 of NRS.</p> <p>3. "Respondent" means a party who responds to an administrative proceeding initiated or commenced by a petitioner.</p>	
52	361.692 Intervenor.	<p>1. A person, government, governmental agency or political subdivision of a government, other than an original party to any proceeding, who is directly and substantially affected by the proceeding must request an order from the Secretary or the State Board granting leave to intervene before being allowed to participate. For the purpose of review by a court on an appeal, leave to intervene in any matter or proceeding is not a finding or determination of the Secretary or the State Board that the party will or may be a party aggrieved by any ruling, order or decision.</p> <p>2. A petition for leave to intervene must be in writing and clearly identify the proceeding in which intervention is sought. The petition must include all the information required of a petition for a direct appeal pursuant to NAC 361.702 and contain a clear and concise statement of the direct and substantial interest of the intervenor in the proceeding, stating the manner in which the intervenor will be affected by the proceeding and outlining the matters relied upon by him or her as a basis for the petition for leave to intervene. If affirmative relief is sought, the petition must contain a clear and concise statement of the relief sought and the basis for that relief, together with a statement as to whether the intervenor will present his or her petition in person.</p> <p>3. A petition for leave to intervene must be filed with the Secretary and served on each party of record not less than 15 days before the date set for the commencement of the hearing.</p> <p>4. If a petition for leave to intervene shows a direct and substantial interest of the intervenor in the proceeding or any part of the proceeding and does not timely burden the issues, the Secretary or the State Board may grant leave to intervene or otherwise appear and participate in the proceeding with respect to the matters set forth in the petition, subject to any reasonable conditions that may be prescribed.</p> <p>5. If an appeal during the course of a proceeding that an intervenor has no direct or substantial interest in the proceeding, and that the public interest does not require his or her participation in the proceeding, the State Board may dismiss the intervenor from the proceeding.</p>	
53	361.698 Qualification of attorneys.	<p>If a party chooses to be represented by an attorney, the attorney must be one who is admitted to practice and is either a good standing bar or the highest court of any state of the United States.</p>	
54	361.700 Limitations on representation of parties and appearance as expert witness by former employees of Department or Attorney General.	<p>1. No former employee of the Department or member of the Attorney General's staff may, at any time after severing his or her employment with the Department or the Attorney General, appear, except with the written permission of the State Board, in a representative capacity on behalf of other parties in a proceeding in which he or she previously took an active part as a representative of the State Board or Department.</p> <p>2. No former employee of the Department may at any time after severing his or her employment with the Department, appear, except with the written permission of the State Board, as an expert witness on behalf of other parties in a proceeding in which he or she previously took an active part in the investigation or preparation as a representative of the Department.</p>	
55	361.701 Hearings	<p><b>NAC 361.701 - 361.740 are Adopted by the State Board of Equalization</b></p>	
56	361.701 Petition for appeal of final decision of county board.	<p>1. A person, including, without limitation, a county assessor, entitled to appeal the final decision of a county board to the State Board pursuant to NRS 361.155, 361.360, 361A.160, 361A.240 or 361A.273 must file a petition requesting the State Board to hear his or her appeal.</p> <p>2. The petition must be in the form prescribed by the State Board and must include for the property on which the petitioner is appealing the valuation:</p> <ol style="list-style-type: none"> <li>(a) The name of the property owner as it appears on the assessment roll that sets forth the valuation being appealed;</li> <li>(b) The name, title, if any, and mailing address of the petitioner and the petitioner's contact person, if any;</li> <li>(c) The telephone number for daytime business hours, an alternate telephone number and facsimile transmission number, if available, of the petitioner and the petitioner's contact person, if any;</li> <li>(d) The electronic mail address of the petitioner and the petitioner's contact person, if any;</li> <li>(e) If the property owner is not a natural person:</li> <li>(1) The organizational type of the entity that is the property owner, such as a sole proprietorship, trust, corporation, limited-liability company, general or limited partnership, government or governmental agency;</li> <li>(2) The name of the state under the laws of which the entity was organized; and</li> <li>(3) Whether the entity is a nonprofit organization;</li> <li>(f) The physical address of the property or, in the case of personal property, of the place where the property is located, including the county and, if applicable, the city;</li> <li>(g) The assessor's parcel number or identifying number of the property;</li> <li>(h) An indication of whether the appeal involves more than one property and, if so, the assessor's parcel number or identifying number of each such property included in the appeal.</li> </ol> <p>3. The categories of any of the property that best describes the primary use to which the property is put, including, without limitation:</p> <ol style="list-style-type: none"> <li>(1) Vacant land;</li> <li>(2) Residential property;</li> <li>(3) Multifamily residential property;</li> <li>(4) Passover interest in real or personal property;</li> <li>(5) Mobile home treated as personal property;</li> <li>(6) Commercial property;</li> <li>(7) Agricultural property;</li> <li>(8) Mining property;</li> <li>(9) Industrial property; or</li> <li>(10) Personal property.</li> </ol> <p>4. The fiscal year and type of assessment roll that sets forth the valuation being appealed.</p> <p>5. The taxable value and the assessed value established by the county board and the taxable value and assessed value sought by the petitioner for each component of the parcel such as land, improvement or personal property;</p> <p>6. A citation to each section of NRS that authorizes the State Board to hear the appeal;</p> <p>7. A brief description of the issues and contention that constitute the basis of the appeal; and</p> <p>8. The name of the county board, the hearing or case number and the date the case was heard by the county board.</p> <p style="text-align: right;"><b>CONF.</b></p>	

		<p>3. A petition submitted by a person other than a county assessor must include, in addition to the requirements of subsection 2:</p> <p>(a) A description of the petitioner's relationship to the owner of the property, such as that the petitioner is:</p> <ol style="list-style-type: none"> <li>The owner of the property;</li> <li>A co-owner of the property;</li> <li>A partner of a general or limited partnership that owns the property;</li> <li>A member of a limited-liability company that owns the property;</li> <li>A trustee of the trust that owns the property;</li> <li>An officer or director of a corporation that owns the property;</li> <li>A person employed by the owner of the property or an affiliate of the owner who is acting within the scope of his or her employment or</li> <li>An employee or officer of a management company under a written agreement with the property owner that satisfies the conditions of NRS 361.362.</li> </ol> <p>(b) If the petition includes the appointment of one or more authorized agents:</p> <ol style="list-style-type: none"> <li>A statement that expressly authorizes each authorized agent to perform some or all of the following: <ol style="list-style-type: none"> <li>File a petition with the State Board on behalf of the owner of the property to contest the value or exemption, or both, established by the county board for the fiscal year named in the petition;</li> <li>Receive all notices and decision letters related to the appeal; and</li> <li>Represent the petitioner at all related hearings and other matters related to the appeal, including, without limitation, the entry into a stipulation or the withdrawal of the appeal.</li> </ol> </li> <li>The name, title, company name, if applicable, mailing address, telephone number for daytime business hours, alternate telephone number, facsimile transmission number and electronic mail address of each authorized agent; and</li> <li>An acknowledgment signed by each authorized agent expressly accepting the appointment and setting forth the date on which the authorized agent accepted the appointment; and</li> <li>A verification signed by a person who declares under penalty of perjury that: <ol style="list-style-type: none"> <li>The information contained in the petition, including any accompanying statements or documents, is true, correct and complete to the best of his or her knowledge and belief;</li> <li>The petition includes the appointment of one or more authorized agents pursuant to paragraph (b); the signature is authentic to make the appointment; and</li> <li>The signature is: <ol style="list-style-type: none"> <li>The owner of the property, including, without limitation, a person who owns, controls or possesses in its entirety taxable property, including a leasehold interest, possessory interest, beneficial interest or beneficial use in the property;</li> <li>A person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment; or</li> <li>An authorized agent who is appointed pursuant to NAC 361.7018 and for whom the form described in that section is timely submitted to the State Board. An authorized agent appointed pursuant to paragraph (b) may not sign the verification.</li> </ol> </li> </ol> </li> </ol> <p>A person who verifies a petition pursuant to this paragraph must include his or her signature, title and the date on which he or she signs the verification.</p> <p><b>CONT.</b></p>
		<p>4. A petition submitted by a county assessor must include, in addition to the requirements of subsection 2:</p> <p>(a) The name and mailing address of the respondent and the respondent's contact person, if any;</p> <p>(b) The telephone number for daytime business hours, alternate telephone number and facsimile transmission number, if available, of the respondent or the respondent's contact person, if any;</p> <p>(c) The electronic mail address, if available, of the respondent or the respondent's contact person, if any; and</p> <p>(d) A verification signed by a person who declares under penalty of perjury that:</p> <ol style="list-style-type: none"> <li>The information contained in the petition, including any accompanying statements or documents, is true, correct and complete to the best of his or her knowledge and belief; and</li> <li>The signature is the county assessor or the authorized representative of the assessor.</li> </ol> <p>A person who verifies a petition pursuant to this paragraph must include his or her signature, title and the date on which he or she signs the verification.</p> <p>The State Board will provide a copy of the petition to each county assessor and county clerk and make available a copy of the form to any person.</p>
57	361.3012	<p>Petition for direct appeal to State Board</p> <p>1. A person, including, without limitation, a county assessor or the Department, entitled to file a direct appeal must file a petition with the State Board requesting the State Board to hear the appeal.</p> <p>2. The petition must be on the form prescribed by the State Board and must include, for the property on which the petitioner is appealing the valuation:</p> <ol style="list-style-type: none"> <li>The name of the property owner if it appears on the assessment roll that sets forth the valuation being appealed;</li> <li>The name, title, if any, and mailing address of the petitioner and the petitioner's contact person, if any;</li> <li>The telephone number for daytime business hours, alternate telephone number and facsimile transmission number, if available, of the petitioner and the petitioner's contact person, if any;</li> <li>The electronic mail address of the petitioner and the petitioner's contact person, if any;</li> <li>If the property owner is not a natural person:</li> <ol style="list-style-type: none"> <li>The organizational type of the entity that the property owner, such as a sole proprietorship, trust, corporation, limited-liability company, general or limited partnership, government or governmental agency;</li> <li>The name of the state under the laws of which the entity was organized; and</li> <li>Whether the entity is a nonprofit organization;</li> </ol> </ol> <p>(5) The physical address of the property or, in the case of personal property, of the place where the property is located, including the county and, if applicable, the city;</p> <p>(6) The assessor's parcel number or other identifying number of the property;</p> <p>(7) An indication of whether the appeal involves more than one property and, if so, the assessor's parcel number or identifying number of each such property included in the appeal;</p> <p>(8) The category of use of the property that best describes the primary use to which the property is put, including, without limitation:</p> <ol style="list-style-type: none"> <li>Vacant land;</li> <li>Residential property;</li> <li>Multifamily residential property;</li> <li>Passive interest in real or personal property;</li> <li>Mobile home treated as personal property;</li> <li>Commercial property;</li> <li>Agricultural property;</li> <li>Mining property;</li> <li>Industrial property; or</li> <li>Personal property;</li> </ol> <p>(9) The fiscal year and type of the assessment roll that sets forth the valuation being appealed;</p> <p>(10) The taxable value and the assessed value established by the county assessor or the Department, as applicable, and the taxable value and assessed value sought by the petitioner for each component of the parcel such as land, improvements or personal property;</p> <p>(11) A citation to each section of NRS that authorizes the State Board to hear the appeal; and</p> <p>(12) A brief description of the issues and contentions that constitute the basis of the appeal.</p> <p><b>CONT.</b></p>
		<p>3. A petition submitted by a person other than a county assessor or the Department must include, in addition to the requirements of subsection 2:</p> <p>(a) A description of the petitioner's relationship to the owner of the property, such as that the petitioner is:</p> <ol style="list-style-type: none"> <li>The owner of the property;</li> <li>A co-owner of the property;</li> <li>A partner of a general or limited partnership that owns the property;</li> <li>A member of a limited-liability company that owns the property;</li> <li>A trustee of the trust that owns the property;</li> <li>An officer or director of a corporation that owns the property;</li> <li>A person employed by the owner of the property or an affiliate of the owner who is acting within the scope of his or her employment; or</li> <li>An employee or officer of a management company under a written agreement with the property owner that satisfies the conditions of NRS 361.362.</li> </ol> <p>(b) If the petition includes the appointment of one or more authorized agents:</p> <ol style="list-style-type: none"> <li>A statement that expressly authorizes each authorized agent to perform some or all of the following: <ol style="list-style-type: none"> <li>File a petition with the State Board on behalf of the owner of the property to contest the value or exemption, or both, established by the county board for the fiscal year named in the petition;</li> <li>Receive all notices and decision letters related to the appeal; and</li> <li>Represent the petitioner at all related hearings and other matters related to the appeal, including, without limitation, the entry into a stipulation or the withdrawal of the appeal.</li> </ol> </li> <li>The name, title, company name, if applicable, mailing address, telephone number for daytime business hours, alternate telephone number, facsimile transmission number and electronic mail address of each authorized agent; and</li> <li>An acknowledgment signed by each authorized agent expressly accepting the appointment and setting forth the date on which the authorized agent accepted the appointment; and</li> <li>A verification signed by a person who declares under penalty of perjury that: <ol style="list-style-type: none"> <li>The information contained in the petition, including any accompanying statements or documents, is true, correct and complete to the best of his or her knowledge and belief;</li> <li>The petition includes the appointment of one or more authorized agents pursuant to paragraph (b); the signature is authentic to make the appointment; and</li> <li>The signature is: <ol style="list-style-type: none"> <li>The owner of the property, including, without limitation, a person who owns, controls or possesses in its entirety taxable property, including a leasehold interest, possessory interest, beneficial interest or beneficial use in the property;</li> <li>A person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment; or</li> <li>An authorized agent who is appointed pursuant to NAC 361.7018 and for whom the form described in that section is timely submitted to the State Board. An authorized agent appointed pursuant to paragraph (b) may not sign the verification.</li> </ol> </li> </ol> </li> </ol> <p>A person who verifies a petition pursuant to this paragraph must include his or her signature, title and the date on which he or she signs the verification.</p> <p><b>CONT.</b></p>
		<p>4. A petition submitted by a county assessor or the Department must include, in addition to the requirements of subsection 2:</p> <p>(a) The name and mailing address of the respondent and the respondent's contact person, if any;</p> <p>(b) The telephone number for daytime business hours, alternate telephone number and facsimile transmission number, if available, of the respondent or the respondent's contact person, if any;</p> <p>(c) The electronic mail address, if available, of the respondent or the respondent's contact person, if any; and</p> <p>(d) A verification signed by a person who declares under penalty of perjury that:</p> <ol style="list-style-type: none"> <li>The information contained in the petition, including any accompanying statements or documents, is true, correct and complete to the best of his or her knowledge and belief; and</li> <li>The signature is the county assessor or the authorized representative of the assessor or the Department.</li> </ol> <p>A person who verifies a petition pursuant to this paragraph must include his or her signature, title and the date on which he or she signs the verification.</p> <p>5. The State Board will initially provide a form of each type of petition to the Department, and each county assessor who shall provide a copy of the form to any person upon request.</p> <p>6. In addition to the information required pursuant to subsections 2 and 3, a petitioner must submit:</p> <ol style="list-style-type: none"> <li>A statement reciting the facts, reasons and authority basis relied upon to support the claim that the State Board should order a change in the taxable value or classification of the subject property;</li> <li>All affidavits upon which the petitioner is based and which support the claim claimed;</li> <li>A copy of the final tax assessment notice for the year in question on the property that is the subject of the appeal; and</li> <li>A statement of the relief sought.</li> </ol> <p>7. The information must be submitted on the date of filing of the petition, if available, and if not available on the date of filing, not later than 20 days before the date established for the hearing.</p> <p>7. If the appeal is from a valuation established pursuant to NRS 361.320 or 361.325, the petition must be filed not later than January 15 of the year immediately following the year in which the valuation was made.</p>
58	361.3014	<p>Action upon receipt of petition case file.</p> <p>1. The State Board shall acknowledge the receipt of each petition as writing.</p> <p>2. The Secretary shall examine each petition upon receipt.</p> <p>3. If the Secretary's examination reveals that:</p> <ol style="list-style-type: none"> <li>The petition is entirely filed or</li> <li>It appears that the State Board lacks jurisdiction to hear the appeal,</li> </ol> <p>the Secretary shall recommend to the State Board that it order the appeal to be dismissed. The recommended order must be placed on the consent agenda of the next meeting of the State Board for which public notice pursuant to NRS 241.020 has not yet been given, and the Secretary shall notify the petitioner, or the petitioner's authorized agent, of the time and place of the meeting at which the recommended order will be considered.</p> <p>4. If the Secretary's examination reveals that:</p> <ol style="list-style-type: none"> <li>The petition is timely filed,</li> <li>The appeal appears to be within the jurisdiction of the State Board, and</li> <li>The petition satisfies the applicable requirements of NAC 361.7011 to 361.7012,</li> </ol> <p>the Secretary shall assign a case number to the appeal, place the appeal on the State Board's hearing dock and notify the petitioner and respondent that the case has been docketed for a hearing.</p> <p>5. The Secretary shall:</p> <ol style="list-style-type: none"> <li>Establish a case file;</li> <li>As each petition, exhibit, report, paper, pleading or other documentary evidence is received, mark it with the case number and place it in the case file; and</li> <li>If the appeal is from the final decision of a county board, notify the county clerk that the case has been docketed for a hearing and request the transmission of a certified copy of the record as set forth in NAC 361.645.</li> </ol>
59	361.3016	<p>Consolidation of cases.</p> <p>1. If two or more docketed cases present substantially the same issues of fact, law or valuation, the State Board may, on its own motion or upon the request of a party, consolidate the cases for purposes of a hearing or written decision.</p> <p>2. The State Board may move to consolidate cases at any time. A request for consolidation from a party must be filed with the State Board and served on all other parties not later than 30 days before the date established for the hearing.</p> <p>3. A party who objects to the proposed consolidation of cases or the case may request that it be held in abeyance until after it has raised on the request for a separate hearing.</p>
60	361.3018	<p>Notice of representation by authorized agent.</p> <p>1. The petitioner who desires to be represented by an authorized agent must notify the State Board in writing. The notice may be filed with the State Board at any time before the commencement of the hearing. The State Board will accept a notice filed by facsimile transmission, but the original document must be filed with the State Board before the commencement of the hearing.</p> <p>2. The notice verification must be on the form prescribed by the State Board. The notice must include, for the property on which the petitioner is appealing the valuation and in connection with which the agent is being appointed:</p> <ol style="list-style-type: none"> <li>The name of the property owner if it appears on the assessment roll that sets forth the valuation being appealed;</li> <li>If the property owner is not a natural person:</li> <ol style="list-style-type: none"> <li>The organizational type of the entity that the property owner, such as a sole proprietorship, trust, corporation, limited-liability company, general or limited partnership, government or governmental agency;</li> <li>The name of the state under the laws of which the entity was organized; and</li> <li>Whether the entity is a nonprofit organization;</li> </ol> </ol> <p>(5) A statement to the effect that the agent is authorized to sign and file petitions, to receive all notices and decision letters related to the appeal and to represent the petitioner at all related hearings and matters, including, without limitation, the entry into a stipulation or the withdrawal of the appeal;</p> <p>(6) Contact information, including the daytime telephone number, alternate telephone number, alternate telephone number, mailing address and electronic mail address of the petitioner;</p> <p>(7) A description of the petitioner's relationship to the owner of the property, such as that the petitioner is:</p> <ol style="list-style-type: none"> <li>The owner of the property;</li> <li>A co-owner of the property;</li> <li>A partner of a general or limited partnership that owns the property;</li> <li>A member of a limited-liability company that owns the property;</li> <li>A trustee of the trust that owns the property;</li> <li>An officer or director of a corporation that owns the property;</li> <li>A person employed by the owner of the property or an affiliate of the owner who is acting within the scope of his or her employment; or</li> <li>An employee or officer of a management company under a written agreement with the property owner that satisfies the conditions of NRS 361.362.</li> </ol> <p>(8) The physical address of the property or, in the case of personal property, of the place where the property is located, including the county and, if applicable, the city;</p> <p>(9) The assessor's parcel number or identifying number of the property;</p> <p>(10) An indication of whether the appeal involves more than one property and, if so, the assessor's parcel number or identifying number of each such property included in the appeal;</p> <p>(11) The fiscal year and type of the assessment roll that sets forth the valuation being appealed;</p> <p>(12) The name, title, company name, if applicable, mailing address, telephone number for daytime business hours, alternate telephone number, facsimile transmission number and electronic mail address of the authorized agent;</p> <p>(13) The signature and title of the agent acknowledging that he or she has accepted the appointment as the authorized agent and the date on which he or she accepted the appointment; and</p> <p>(14) A verification signed by a person who declares under penalty of perjury that:</p> <p><b>CONT.</b></p>
		<p>(1) The information contained in the authorization, including any accompanying statements or documents, is true, correct and complete to the best of his or her knowledge and belief;</p> <p>(2) The signature is the person who appointed the authorized agent named on the form and is authorized to make the appointment; and</p> <p>(3) The signature is:</p> <ol style="list-style-type: none"> <li>The owner of the property, including, without limitation, a person who owns, controls or possesses in its entirety taxable property, including a leasehold interest, possessory interest, beneficial interest or beneficial use in the property; or</li> <li>A person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment;</li> </ol> <p>(4) A person who verifies an authorization pursuant to this paragraph must include his or her signature, title and the date on which he or she signs the verification.</p>
61	361.302	<p>Notice of hearing, duties of county assessor or representative of county assessor.</p> <p>1. The State Board will give reasonable notice of any hearing held before it to each party or the authorized agent of a party at the address of each of these persons as those addresses appear in the records of the Department.</p> <p>2. The State Board will notify the petitioner in writing of the date, time and place of the hearing, including the date, time and place of the hearing, if the petitioner is a party or the county or which may have a direct effect upon his or her county. The county assessor or a representative of the county assessor shall:</p> <ol style="list-style-type: none"> <li>Attend any hearing specified in the subsection, unless otherwise directed by the State Board; and</li> <li>Make any presentation prescribed by the State Board.</li> </ol>
62	361.303	<p>Briefs, memoranda and other written explanations.</p> <p>1. The State Board may, at any time, require a party to submit a brief, memorandum or other written explanation. The State Board will prescribe:</p> <ol style="list-style-type: none"> <li>The time for filing;</li> <li>The number of copies that must be filed with the State Board; and</li> <li>The parties that must be served, if any.</li> </ol> <p>2. If the State Board does not require submission of a brief, memorandum or other written explanation, a party may submit such a written explanation on his or her own initiative. Unless the State Board otherwise directs, the written explanation must be filed with the State Board and served on the other parties not later than 20 days before the date established for the hearing.</p> <p>3. A party may respond to writing in a brief, memorandum or other written explanation filed by another party. Unless the State Board otherwise directs, the written explanation must be filed with the State Board and served on the other parties not later than 10 days before the date established for the hearing.</p> <p>4. A party who has made a response to a brief, memorandum or other written explanation may, within 7 days after service of the response, reply to the response in a writing filed with the State Board and served on all other parties.</p> <p>5. A party must not include in or attach to his or her brief, memorandum or other written explanation an exhibit, paper, report or other documentary evidence that is included in the record submitted to the State Board.</p> <p>6. A brief, memorandum or other written explanation filed with the State Board pursuant to this section may be filed electronically, but the State Board may require a party to file the original document.</p> <p>7. Unless otherwise provided by the State Board, the Secretary may perform any administrative functions of the State Board set forth in this section.</p>
63	361.305	<p>Motion by justice/justice by State Board on its own motion.</p> <p>1. A party may make a motion orally during a hearing or in writing.</p> <p>2. A motion must state with particularity the relief or order sought and identify the reasons and authority pursuant to which the motion is made.</p> <p>3. A written motion must be filed with the State Board and served on all other parties not later than 20 days before the date established for the hearing.</p> <p>4. A party against whom a motion is directed may respond to the motion.</p> <p>(4) Orally, if the motion is made during the hearing or</p> <p>(5) In writing, if the motion is made before the hearing. A written response must be filed with the State Board and served on all parties within 10 days after service of the motion.</p> <p>5. A party who has made a motion in writing and been served with a written response may, within 7 days after service of the response, reply to the response in a writing filed with the State Board and served on all parties.</p> <p>6. The State Board may, for good cause, take notice on its own motion. Unless notice is made orally during the hearing, the State Board will serve each party with notice of its notice to take notice and the reasons therefor. A party who receives the State Board's notice of intent and wishes to object to it must file his or her objection in writing with the State Board within 10 days after service of the notice. The State Board's notice of intent must advise a party of his or her right to file a written objection.</p>
64	361.306	<p>Continuances.</p> <p>1. The State Board may, upon good cause shown, grant a continuance:</p> <ol style="list-style-type: none"> <li>To delay a hearing to another day or time; or</li> <li>To extend the time for a pleading, motion or other document to be filed or served.</li> </ol> <p>2. Unless otherwise provided by the State Board, the Secretary may perform any function of the State Board set forth in this section.</p>



65	361.308	Appearance of parties; failure to appear.	<ol style="list-style-type: none"> <li>1. A party may appear in person or by its authorized agent. The appearance of a person employed by the party or an affiliate of the party who is acting within the scope of his or her employment shall be deemed the appearance of the party.</li> <li>2. In the absence of the appearance of a party, the appearance of a person employed by any owner or person employed by any owner or an affiliate of any owner who is acting within the scope of his or her employment shall be deemed the appearance of the party.</li> <li>3. If a party to a business entity, it may appear by any owner or person employed by any owner or an affiliate of any owner who is acting within the scope of his or her employment or by an authorized agent.</li> <li>4. At the time and place set for the hearing, if a party fails to appear, the State Board may: <ol style="list-style-type: none"> <li>(a) Proceed with the hearing.</li> <li>(b) Dismiss the proceeding with or without prejudice.</li> <li>(c) Remove the hearing for a period to be set by the State Board to enable the party to attend.</li> </ol> </li> </ol>
66	361.312	Subpoenas.	<ol style="list-style-type: none"> <li>1. Subject to the restrictions imposed by NRS 366.240, the Secretary may, on his or her own initiative or at the request of a party, issue a subpoena requiring the attendance of a witness for the purpose of taking the testimony of the witness orally before the State Board or compelling the production of books, papers or other documents. <ol style="list-style-type: none"> <li>(a) A petitioner or respondent desiring a subpoena must submit an application in writing to the Secretary stating the reasons why the subpoena is requested. If the application is for a subpoena for the production of books, papers or other documents, the application must identify, as clearly as may be, the books, papers or other documents desired.</li> <li>(b) The application must be filed with the Secretary and served on all parties at least 20 days before the date established for the hearing.</li> <li>(c) The Secretary, not later than 5 days after he or she receives an application for a subpoena, shall: <ol style="list-style-type: none"> <li>(i) Grant the application and issue the subpoena;</li> <li>(ii) Modify the application and issue the subpoena;</li> <li>(iii) Deny the application.</li> </ol> </li> </ol> </li> <li>2. The person to whom the subpoena is directed may request in writing that the Secretary modify or quash the subpoena. The Secretary shall grant this request if he or she determines that the subpoena is unreasonable or oppressive.</li> <li>3. If the Secretary issues a subpoena at the request of a party, the party must arrange for service of the subpoena and bear the expense of such service.</li> <li>4. If the Secretary denies the request of a party for a subpoena, the party may appeal the denial to the State Board.</li> </ol>
67	361.314	Testimony must be under oath.	<ol style="list-style-type: none"> <li>1. Oath evidence will be taken only upon oath or affirmation administered by: <ol style="list-style-type: none"> <li>(a) The Secretary;</li> <li>(b) A member of the State Board; or</li> <li>(c) A member of the staff who has been designated for that purpose by the State Board.</li> </ol> </li> <li>2. Before testifying, each person must swear or affirm that the testimony he or she is about to give will be the truth, the whole truth and nothing but the truth.</li> </ol>
68	361.320	Official notice of State Board.	<p>The State Board may take official notice of the following matters:</p> <ol style="list-style-type: none"> <li>1. Rules, regulations, official orders, decisions and orders of the Commission, the State Board, or any agency of the State.</li> <li>2. Matters of common knowledge and technical or scientific facts of established character.</li> <li>3. Official documents, if pertinent, when properly introduced into the record of formal proceedings by reference if proper and definite reference to the document is made by the party offering it and it is published and generally circulated so that all of the parties of interest at the hearing have an opportunity to examine it and present rebuttal evidence.</li> <li>4. Matters which may be judicially noticed by the courts of the State.</li> </ol>
69	361.321	Format of documents.	All petitions, pleadings, briefs, correspondence, notices and other written documents filed with the State Board must be on white paper that is 8 1/2 by 11 inches in size and must be legibly written, printed or typewritten on one side of the paper only.
70	361.323	Filing and receipt of documents, admission into evidence.	<ol style="list-style-type: none"> <li>1. Any petition, pleading, brief, correspondence, notice or other written document required or authorized to be filed with the State Board may be filed in person or by facsimile machine, United States mail or third-party delivery service.</li> <li>2. A document filed in person or by facsimile machine must be received by the State Board not later than 5 p.m. on the last day for filing the document or for the applicable statute, regulation, order or other document. A document is presumed to have been received at the time shown on the stamp.</li> <li>3. Except as otherwise provided in this subsection, a document filed by mail or third-party delivery service is timely filed if it is deposited with the post office or delivery service, corrected, addressed, postage prepaid and postmarked not later than the last day for filing the document or for the applicable statute or regulation. A postage-prepaid envelope does not establish that a document is timely filed.</li> <li>4. If the last day set forth in a statute or regulation for the performance of an act falls on a Saturday, Sunday or legal holiday, the act is as timely if it is performed on the next business day. For the purposes of this section, the performance of an act includes, without limitation, filing a document with the State Board and serving a document on a party.</li> <li>5. The State Board will not admit into evidence a document that is not timely filed as set forth in this section except upon a motion for an admission pursuant to NAC 361.705.</li> </ol>
71	361.324	Service of documents; verification of service.	<ol style="list-style-type: none"> <li>1. A document that is required to be served on another party may be served on the party or authorized agent of the party.</li> <li>2. A document that is required to be served on a party may be served on the party or its regular mail.</li> <li>3. Service to be made by mail, the document must be deposited in the post office, properly addressed to the party being served, with postage prepaid, not later than the date set forth in the applicable regulation or order of the State Board.</li> <li>4. With all documents required to be served, an acknowledgment of service or substantially the following certificate must be included:</li> </ol> <p style="text-align: center;"><b>CERTIFICATE OF SERVICE</b></p> <p>I hereby certify that I have this day served the foregoing document upon all parties of record in this proceeding (by delivering a copy thereof in person to _____) (by mailing a copy thereof, postage prepaid to _____).</p> <p>Dated at this _____ day of the month of _____ of the year _____.</p> <p>_____ Signature</p>
72	361.326	Additional information on appeal.	The State Board will take any additional information it deems necessary to determine the correct taxable value of any property under consideration and, if necessary, order the Department's appraisers to view or appraise the property and to prepare for the State Board an estimate of its value or other relevant testimony and evidence.
73	361.329	Testimony before State Board. Authority to testify; person who voluntarily testifies as appraiser of real estate.	<ol style="list-style-type: none"> <li>1. Any person may testify before the State Board on behalf of a party.</li> <li>2. If a person testifies before the State Board regarding the State Board to be or to be in possession of real estate but has not obtained a certificate, license or permit required by chapter 645C of NRS, the State Board will, unless the circumstances of the case otherwise require, give the person's testimony the same weight as the testimony of a person who is not an appraiser. <ol style="list-style-type: none"> <li>(a) If a person specified in subsection 2 receives or expects to receive any form of compensation for an analysis, opinion or conclusion concerning the nature, quality, value or use of property the value of which is before the State Board, the State Board will inform the person that, unless the person obtains a certificate, license or permit pursuant to chapter 645C of NRS, and</li> <li>(b) The State Board may notify the Real Estate Division of the Department of Business and Industry of the conduct of the person.</li> </ol> </li> <li>3. Upon informing a person pursuant to subsection 2, the State Board may notify the Real Estate Division of the Department of Business and Industry of the conduct specified in that subsection.</li> </ol>
74	361.331	Transcripts.	<ol style="list-style-type: none"> <li>1. A party wishing to obtain a transcript of any hearing conducted before the State Board, the party must: <ol style="list-style-type: none"> <li>(a) Provide a reporter, if a reporter is not provided by the State Board for the hearing.</li> <li>(b) Pay for the transcript or transmit a copy from the reporter provided by the State Board at the party's expense; and</li> <li>(c) Provide a copy of the transcript to the Secretary, if requested.</li> </ol> </li> </ol>
74	361.333	Direct appeal. Rights of petitioner, respondent and staff.	<p>During any hearing of a direct appeal, the petitioner, respondent and staff, through the presiding member of the State Board, may:</p> <ol style="list-style-type: none"> <li>1. Call and examine witnesses concerning any matter relevant to the issues of the case.</li> <li>2. Introduce exhibits relevant to the issues of the case.</li> <li>3. Direct any question to an opposing witness that the State Board determines is relevant to the issues of the case.</li> <li>4. Impugn any witness, regardless of which party first called the witness to testify.</li> <li>5. Offer rebuttal evidence.</li> <li>6. Call any person who, because of his or her relationship to any other party, may be an adverse witness and examine the person as an adverse witness.</li> </ol>
76	361.335	Direct appeal. Burden of proof; receipt of evidence.	<p>In any hearing of a direct appeal:</p> <ol style="list-style-type: none"> <li>1. The petitioner has the burden of proof.</li> <li>2. Evidence will ordinarily be received from the parties in the following order: <ol style="list-style-type: none"> <li>(a) A brief examination by the county assessor or the county assessor's staff;</li> <li>(b) The petitioner;</li> <li>(c) The respondent;</li> <li>(d) Intervenors;</li> <li>(e) Rebuttal by the petitioner; and</li> <li>(f) Rebuttal by the respondent.</li> </ol> </li> <li>3. The Secretary or a person the Secretary has designated shall mark, record and file all exhibits submitted at the hearing.</li> </ol>
77	361.337	Direct appeal. Rules of evidence. Petitioner, respondent, exchange of names of witnesses and copies of evidence.	<p>In any hearing of a direct appeal:</p> <ol style="list-style-type: none"> <li>1. The hearing will not be conducted according to the technical rules of evidence and procedure as practiced in civil actions. Except as otherwise provided in NAC 361.745 or by a specific statute, any relevant evidence may be admitted, if it is of a type commonly relied upon by reasonable and prudent persons in the conduct of their affairs, regardless of whether the evidence is subject to objection in the actions.</li> <li>2. Hearsay evidence, as that term is used in civil actions, may be admitted to supplement or explain other evidence, but it is not sufficient by itself to support findings of fact unless it is admissible over objection in civil actions.</li> <li>3. The rules of privilege will be applied as they are applied in civil actions.</li> <li>4. Impeachment and rebuttal evidence are not admissible, except as incompetent evidence, as provided in subsection 2.</li> <li>5. The parties or their counsel may, by written stipulation, agree that certain specified evidence may be admitted, regardless of whether the evidence is otherwise subject to objection.</li> <li>6. The State Board may: <ol style="list-style-type: none"> <li>(a) Compel the deposition of witnesses to be taken in the manner prescribed by law and the rules of the court for depositions in civil actions.</li> <li>(b) Upon the motion of a party or the person from whom the deposition is sought, upon a showing of good cause, prohibit, restrict or modify the scope of the deposition.</li> </ol> </li> <li>7. A party who objects to the admission or exclusion of any piece of evidence must, at the time the party makes his or her objection, briefly state the grounds on which he or she objects.</li> <li>8. If the State Board sustains an objection to the admission of certain evidence, the party offering the evidence may make an offer of proof for the record. An offer of proof must consist of a statement of the substance of the evidence to which objection has been sustained. An offer of proof must be included in the record.</li> <li>9. The failure of a party to timely object to the admission or exclusion of a piece of evidence constitutes a waiver of the party's right to object.</li> <li>10. Not later than 10 days before the date established for the hearing, a party shall provide all other parties with: <ol style="list-style-type: none"> <li>(a) The names of each witness that the party expects to call at other testimony at the hearing.</li> <li>(b) A copy of each exhibit, paper or other documentary evidence that the party expects to introduce at the hearing.</li> </ol> </li> </ol>
78	361.338	Appeal of decision of county board. Submission of certain evidence prohibited; removal of certain evidence from record submitted.	<ol style="list-style-type: none"> <li>1. A person who files with the State Board an appeal from the final decision of a county board shall not submit to the State Board a copy of any exhibit, paper, report or other documentary, audio or video evidence that was submitted to the county board in the proceedings that are the subject of the appeal.</li> <li>2. The staff of the State Board may remove from the record of the State Board any material submitted in violation of subsection 1.</li> </ol>
79	361.339	Appeal of decision of county board. Introduction of new evidence.	<ol style="list-style-type: none"> <li>1. In a hearing of an appeal of a decision of a county board, a party that wishes to introduce evidence that was not submitted to the county board in the first instance must: <ol style="list-style-type: none"> <li>(a) Satisfy the State Board that the new evidence could not, by due diligence, have been discovered or secured before the final adjustment of the county board, and</li> <li>(b) Submit the evidence in writing to the State Board and all parties of record not less than 7 business days before the hearing on the matter.</li> </ol> </li> <li>2. For the purposes of this subsection: <ol style="list-style-type: none"> <li>(a) A new summary or exhibit prepared from evidence that was submitted to a county board in the first instance is not new evidence.</li> <li>(b) The State Board interprets "days" as used in NRS 361.300 to mean calendar days.</li> </ol> </li> </ol>
80	361.341	Appeal of decision of county board. Burden of proof, order and length of presentation.	<p>In a hearing concerning an appeal from a decision of a county board:</p> <ol style="list-style-type: none"> <li>1. The petitioner has the burden of proof.</li> <li>2. The order and length of presentation will ordinarily be: <ol style="list-style-type: none"> <li>(a) A brief examination by the county assessor or the county assessor's staff;</li> <li>(b) A presentation of not more than 15 minutes by the petitioner;</li> <li>(c) A presentation of not more than 15 minutes by the respondent; and</li> <li>(d) A rebuttal of not more than 5 minutes by the petitioner.</li> </ol> </li> <li>3. If the State Board allows a party, pursuant to NRS 361.300, 361.400 and NAC 361.730, to present new evidence, the State Board will extend the length of the party's presentation by the time required to present the evidence and, in the case of new testimony, for the State Board to question the witness.</li> </ol>
81	361.343	Direct appeal. Consideration of issues, contention and evidence outside scope of petition.	<ol style="list-style-type: none"> <li>1. Except as otherwise provided in this section, in a direct appeal, the State Board will limit its consideration to the issues and contentions set forth in the petition for a hearing before the State Board.</li> <li>2. Issues, contentions and evidence beyond the scope of the petition may be considered by the State Board if: <ol style="list-style-type: none"> <li>(a) New issues, contentions and evidence which would be considered by the State Board have been discovered and presented in the petition; and</li> <li>(b) The issues, contentions and evidence are set forth in an addendum to the petition.</li> </ol> </li> <li>3. The addendum to the petition must be submitted in writing to the State Board and each party not less than 15 days before the hearing of the appeal. The addendum must include: <ol style="list-style-type: none"> <li>(a) A statement reciting the facts, contentions and statutory basis relied upon to support each claim stated in the addendum;</li> <li>(b) All evidence upon which the addendum to the petition is based and which supports the claims therein; and</li> <li>(c) A statement of the relief sought.</li> </ol> </li> <li>4. Each party is entitled to respond to any such issue, contention or evidence: <ol style="list-style-type: none"> <li>(a) In a brief, memorandum or other written document as set forth in NAC 361.703; and</li> <li>(b) Orally, at the hearing.</li> </ol> </li> </ol>
82	361.347	Submission of case for decision; decision of State Board; correction of clerical mistake in record.	<ol style="list-style-type: none"> <li>1. After the hearing of a contested case, and the receipt by the State Board of the postmarking date or the expiration of the time prescribed by the State Board for submitting such briefs, if any, the case shall stand submitted for decision.</li> <li>2. In reaching its decision in a contested case, the State Board: <ol style="list-style-type: none"> <li>(a) Will make an independent valuation of the property that is the subject of the appeal. This valuation may be different from any valuation proposed by a party to the appeal.</li> <li>(b) May initiate review or modify, in whole or in part, any decision granted in a hearing.</li> <li>(c) If the appeal is brought pursuant to subsection 1 of NRS 361.300, may determine the question of whether real or personal property is exempt from taxation pursuant to any provision of NRS 361.045 to 361.187, inclusive.</li> <li>(d) The staff shall prepare the State Board's final decision on the issues presented in the hearing pursuant to the decision and with the approval of the State Board. The draft of each decision must be approved by the Chair of the State Board before being issued.</li> </ol> </li> <li>3. The State Board's final decision in a contested case will be written and will include separate findings of fact and conclusions of law based upon substantial evidence or matters officially received. After a case stands submitted for decision, the State Board may request proposed findings of fact and conclusions of law from a party. <ol style="list-style-type: none"> <li>(a) The Department shall serve a copy of the State Board's decision upon each party of the State Board, by certified mail, within 60 days after the date of the decision.</li> <li>(b) Except as otherwise provided in this subsection, a clerical mistake in a decision, order or any other part of the record of the State Board may be corrected by the staff on its own initiative or on the motion of a party. If the record of the State Board is before a court pursuant to NRS 361.410 to 361.435, inclusive, a clerical mistake may be corrected only as directed by the court.</li> </ol> </li> </ol>
83	361.347S	Petition for reconsideration. Filing and content; answer; grant or denial.	<ol style="list-style-type: none"> <li>1. A party who believes that a decision or order of the State Board, or a portion thereof, is: <ol style="list-style-type: none"> <li>(a) Unlawful;</li> <li>(b) Unreasonable; or</li> <li>(c) Based on findings of fact or conclusions of law that are erroneous,</li> </ol> may file a petition for reconsideration. The petition must be filed with the State Board and served on all parties within 15 days after the date of service of the decision or order.</li> <li>2. A petition for reconsideration must: <ol style="list-style-type: none"> <li>(a) Identify with precision each portion of the decision or order that the party alleges is unlawful, unreasonable or erroneous.</li> <li>(b) Cite with specificity those portions of the record, the statutes or regulations that support the allegations in the petition. The petition must not include additional evidence or request the submission or taking of new evidence.</li> </ol> </li> <li>3. A party may submit an answer or opposition to a petition for reconsideration. The answer must be filed with the State Board and served on all other parties within 5 days after the date of service of the petition for reconsideration. The answer must be limited to the issues raised in the petition for reconsideration.</li> <li>4. The State Board will grant a petition for reconsideration within 60 days after the date of service of the final decision. If the State Board takes an action within the 60 days, the petition shall be deemed to be denied.</li> <li>5. Unless otherwise provided by the State Board, the filing of a petition for reconsideration or the granting of such a petition by the State Board does not excuse compliance with or suspend the effectiveness of the challenged decision or order.</li> <li>6. If the State Board grants a petition for reconsideration, it will recommence the decision or order and the record will be reopened. After the recommencement, the State Board will issue a modified final order or reaffirm its original order.</li> <li>7. A modified final decision or order incorporates all portions of the original decision or order not modified. A modified final decision or order, or the original decision or order if reaffirmed, is the final decision of the State Board.</li> <li>8. For the purposes of NRS 361.420, the date of the final decision is the date of the decision or order if the State Board grants a petition for reconsideration, the date the State Board issues its modified final decision or order or reaffirms its original decision or order; or if the State Board denies a petition for reconsideration, the date the petition is denied or deemed to be denied.</li> </ol>
84	361.348	Action for redress from finding of State Board.	A person who commences an action pursuant to NRS 361.410 to 361.435, inclusive, for redress from a finding of the State Board shall serve a copy of the summons, complaint or petition on the Department.
85		Advisory Opinions	NAC 362.749 - 361.751 are Adopted by the State Board of Equalization
86	361.349	Petition. Authority; form and content.	<ol style="list-style-type: none"> <li>1. Any person may petition for an advisory opinion concerning matters within the jurisdiction of the Department or State Board.</li> <li>2. All petitions must be in writing, be addressed to the Secretary and set forth as follows: <ol style="list-style-type: none"> <li>(a) A statement that an advisory opinion is requested;</li> <li>(b) A succinct statement of all the facts and circumstances necessary to dispose of the petition;</li> <li>(c) A clear, simple statement of the issue or question to be resolved;</li> <li>(d) A statement of all statutes, rules, agency decisions or other authorities which the petitioner believes may be relevant in disposing of the petition; and</li> <li>(e) A statement with supporting arguments and authorities of the petitioner's opinion of a proper disposition of the petition.</li> </ol> </li> </ol>
87	361.351	Introduction.	Since the State Board's jurisdiction is limited to the equalization of the assessed valuation of property, the Secretary may respond to any request for an advisory opinion as being directed to the Commission.
88	361.353	Opinion: Form; content; issuance; delivery; appeal.	<ol style="list-style-type: none"> <li>1. Advisory opinions must: <ol style="list-style-type: none"> <li>(a) Be written;</li> <li>(b) Include a statement of facts, question, analysis and opinion;</li> <li>(c) Be issued by the Secretary within 45 days after filing of the petition unless the Secretary, in writing, orders an extension of time up to a maximum of 60 days after filing; and</li> <li>(d) Be delivered to the petitioner by mail or by certified mail.</li> </ol> </li> <li>2. Advisory opinions of the Secretary are appealable to the State Board in the same manner as any other valuation decision.</li> </ol>
		Final	