



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

DEONNE E. CONTINE
Secretary

In the Matter of)
)
Elko County Board of Equalization)
Elko County Assessor,)
PETITIONER)
)
Approval of Rules Pursuant to NAC 361.622)

NOTICE OF DECISION

Appearances

On August 28, 2017, Katrinka Russell, Elko County Assessor, appeared on behalf of the Elko County Assessor's Office and the Elko County Board of Equalization (County Board).

Summary

Ms. Russell presented to the Board proposed rules of procedure for the County Board proceedings. Ms. Russell explained that the County Board believes the detailed rules of procedure will assist both the taxpayer and the County Board in understanding the appeal process.

The rules of procedure sought to be adopted state as follows:

- To request that financial information be submitted with the petition when it is filed; with the further understanding that supplemental information may be provided no later than 7 business days of the petition due date.
- Any petitioner needing to submit evidence to the County Board may submit it not later than the Friday before the scheduled hearing or not less than 72 hours if the meeting is scheduled later in the week except in the event of newly discovered evidence that was not available.
- Newly discovered evidence presented to the County Board will be reviewed and determined whether it will be admitted. The petitioner will have to present information as to why the new evidence was not submitted in the time frame set in the recommendation for filing a petition.

DECISION

Pursuant to the Board's authority under NAC 361.622 and by unanimous vote, the proposed rules and procedures of the Elko County Board of Equalization are hereby approved.

BY THE STATE BOARD OF EQUALIZATION THIS 17th DAY OF October, 2017.



Deonne Contine, Secretary
DC/jm