

NAC Citation	Description of NAC	Language	Recommendation	Internal Analysis/Recommendation ("Repeal" with explanation; "Amend" with explanation, or "Maintain" as written)
361.044	Provision of poster to school or parent of child who receives in-home instruction.	Upon receiving a request for a poster pursuant to paragraph (b) of subsection 3 of NRS 361.068, the taxpayer shall select which poster to provide to the school or parent.	Repeal	MAW -Ok if the Dept wants to keep this, but if needed could be repealed. Unsure if anyone is actually requesting posters in this manner.
361.052	Determination of value added by qualified system.	<p>1. For the purpose of NRS 361.079, a county assessor may consider value added by a qualified system as the difference between the cost of the building with the qualified system and the cost of a building constructed in a conventional manner without a qualified system and put to the same or a similar use. For example, a building of masonry construction used to provide solar energy may be valued on the basis of frame construction.</p> <p>2. The value added by that portion of a qualified system which is not used for heating or cooling or to provide electricity or is essential to a conventionally built structure, must be included in the assessed value of the building. For example, a qualified system with an enclosed area for a solarium or sun space that is also used as a limited living area may be valued as an enclosed porch if it facilitates the use of solar energy.</p>	Repeal	NRS 361.079 no longer exists in chapter 361. (this should include NAC 361.052 thru .058)
361.054	Form for requesting valuation.	A county assessor may provide an appropriate form for the owner of a building to request the valuation of a qualified system. If an owner does not complete such a form, the owner may not be precluded from appealing the valuation of the building to the county board of equalization.	Repeal	NRS 361.079 no longer exists in chapter 361. (this should include NAC 361.052 thru .058)
361.056	Documentation to determine conformity to standards.	A county assessor, a county board of equalization or the State Board of Equalization may require documentation from the owner of a building who has requested the valuation of a qualified system to determine whether it conforms to the standards established by the Department and functions to conserve energy.	Repeal	NRS 361.079 no longer exists in chapter 361. (this should include NAC 361.052 thru .058)
361.058	List of buildings with qualified systems.	On or before April 1 of each year, each county assessor shall submit to the Department for the preceding year a written list of the buildings in his or her county which have qualified systems.	Repeal	NRS 361.079 no longer exists in chapter 361. (this should include NAC 361.052 thru .058)

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361.1177	Adoption by reference and availability of certain publications; revision of publications after adoption.	<p>1. The Commission hereby adopts by reference:</p> <p>(a) The Standard on Mass Appraisal of Real Property, January 2008 edition, as published by the International Association of Assessing Officers. A copy of that publication may be obtained from the International Association of Assessing Officers, 314 West Tenth Street, Kansas City, Missouri 64105-1616, or at the Internet address http://www.iaao.org/store, for the price of \$10. A free copy of that publication may be obtained at the Internet address http://www.iaao.org/uploads/StandardOnMassAppraisal.pdf.</p> <p>(b) The Standard on Automated Valuation Models (AVMs), September 2003 edition, as published by the International Association of Assessing Officers. A copy of that publication may be obtained from the International Association of Assessing Officers, 314 West Tenth Street, Kansas City, Missouri 64105-1616, or at the Internet address http://www.iaao.org/store, for the price of \$8. A free copy of that publication may be obtained at the Internet address http://www.iaao.org/uploads/AVM_STANDARD.pdf.</p> <p>(c) Property Appraisal and Assessment Administration, 1990 edition, as published by the International Association of Assessing Officers. A copy of that publication may be obtained from the International Association of Assessing Officers, 314 West Tenth Street, Kansas City, Missouri 64105-1616, or at the Internet address http://www.iaao.org/store, for the price of \$75.</p> <p>(d) The Residential Cost Handbook, as published by Marshall & Swift on August 13, 2010. A copy of that publication may be obtained from Marshall & Swift, 911 Wilshire Boulevard, 16th Floor, Los Angeles, California 90017-3409, or at the Internet address http://www.marshallswift.com/eCatalog.aspx, for the price of \$308.95.</p> <p>(e) The Marshall Valuation Service, as published by Marshall & Swift on August 13, 2010. A copy of that publication may be obtained from Marshall & Swift, 911 Wilshire Boulevard, 16th Floor, Los Angeles, California 90017-3409, or at the Internet address http://www.marshallswift.com/eCatalog.aspx, for the price of \$562.95.</p> <p>(f) The Residential Estimator software, as published by Marshall & Swift on August 13, 2010. A copy of that software may be obtained from Marshall & Swift, 911 Wilshire Boulevard, 16th Floor, Los Angeles, California 90017-3409, or at the Internet address http://www.marshallswift.com/eCatalog.aspx, for the price of \$980.95.</p> <p>(g) The Commercial Estimator software, as published by Marshall & Swift on August 13, 2010. A copy of that software may be obtained from Marshall & Swift, 911 Wilshire Blvd., 16th Floor, Los Angeles, California 90017-3409, or at the</p>	Amend	We did not testify to this regulation, at the workshop but offering suggestions for an amendment as the addresses, websites and costs may or may not be up to date and should be removed and replaced with a reference to contact the Dept for information on how to get the reference materials. It may not be possible to amend this at this time as section 2 states some specific guidance for modifying these sections. Sec 3 does state the materials can be reviewed in the Assessor's Office.										
361.1295	Taxable value of land within qualified subdivision.	<p>1. In determining the taxable value of land within a qualified subdivision, the county assessor shall use, as he or she deems appropriate based upon the available information concerning the subdivision:</p> <p>(a) The full cash value of the subdivision as vacant land, plus all actual costs of site preparation, including on-site enhancements and off-site enhancements;</p> <p>(b) The selling price of any comparable subdivision or group of parcels, adjusting that price as appropriate to reflect differences between the land sold and the land being appraised; or</p> <p>(c) The estimated retail selling price of all parcels in the subdivision which are not sold, rented or occupied, reduced by the percentage specified for the expected absorption period of the parcels:</p> <table border="0" data-bbox="430 1122 1039 1256"> <thead> <tr> <th data-bbox="430 1122 787 1149">Expected Absorption Period (Years)</th> <th data-bbox="808 1122 1039 1149">Percentage of Reduction</th> </tr> </thead> <tbody> <tr> <td data-bbox="430 1149 619 1177">1 -3.....</td> <td data-bbox="850 1149 892 1177">.20</td> </tr> <tr> <td data-bbox="430 1177 619 1205">4 -6.....</td> <td data-bbox="850 1177 892 1205">.30</td> </tr> <tr> <td data-bbox="430 1205 619 1232">7 -9.....</td> <td data-bbox="850 1205 892 1232">.40</td> </tr> <tr> <td data-bbox="430 1232 619 1260">10 or more.....</td> <td data-bbox="850 1232 892 1260">.50</td> </tr> </tbody> </table> <p>2. The taxable value determined as provided in subsection 1 must be allocated to each parcel in the subdivision which is not sold, rented or occupied according to the size and other characteristics of that parcel.</p> <p>3. The taxable value of any improvements made within a qualified subdivision must be determined as provided by NRS 361.227.</p>	Expected Absorption Period (Years)	Percentage of Reduction	1 -3.....	.20	4 -6.....	.30	7 -9.....	.40	10 or more.....	.50	Amend	<p>(c) The estimated retail selling price of all parcels in the subdivision which are not [initially] sold, rented or occupied, reduced by the percentage specified for the expected absorption period of the parcels:</p> <p>Explanation: Inserting the word "initially" marks the point when the property has entered the market and thus would not be considered for a subdivision discount at any time past that point.</p>
Expected Absorption Period (Years)	Percentage of Reduction													
1 -3.....	.20													
4 -6.....	.30													
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361.1315	Adjustment in apportionment for school district.	<p>1. To determine if a school district is eligible to receive an adjustment in apportionment pursuant to subsection 2 of NRS 387.1243, each county assessor shall, on or before March 15 of each year, submit a report to the Department on a form provided by the Department. The report must include the:</p> <ul style="list-style-type: none"> (a) Value of all possessory interest of property in the county that is subject to taxation pursuant to NRS 361.157 and 361.159; (b) Value of such property for the current fiscal year; (c) Amount of taxes that are due on the property; and (d) Amount of taxes that have been paid for the current fiscal year. <p>--- A copy of the report must be provided to the county treasurer.</p> <p>2. After receipt of the report required by subsection 1, the Department will verify, in cooperation with the county treasurer, the amount of property taxes paid and the amount of anticipated shortfall in property taxes on any leasehold interest, possessory interest, beneficial interest or beneficial use on property that is owned by the Federal Government and subject to taxation pursuant to NRS 361.157 and 361.159. On or before April 15 of the year in which the taxes are due, the Department will provide certification of the amount of such anticipated shortfall to the Department of Education.</p> <p>3. If the delinquent taxes are paid after the report required by subsection 1 is made, the county treasurer shall report the date and amount of payment to the Department within 10 days after the payment is made. The Department will report the amount of the payment to the Department of Education to facilitate repayment by the school district in accordance with subsection 2 of NRS 387.1243.</p>	Amend/Repeal?	We are not doing anything with this NAC - no report is requested of our office from the Dept and not aware of any form that has been provided to our office for a report around March 15th.
361.6015	"Abatement percentage" defined.	"Abatement percentage" has the meaning ascribed to it in NRS 361.4711 .	Amend	"Abatement percentage" has the meaning ascribed to it in NRS 361.4711 [361.4722]. Explanation: The reference to NRS 361.4711 should be deleted. It refers to a repealed subsection. It should be replaced by a reference to NRS.361.4722, or it could be repealed.

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361.6055	General responsibilities of county assessors and county tax receivers.	<p>1. A county assessor shall:</p> <p>(a) Receive claims for primary residential abatements and residential rental abatements and identify each parcel or other taxable unit of property for which such a claim is received; and</p> <p>(b) Before delivering the tax roll to the county tax receiver each year, determine whether each parcel or other taxable unit of property designated on the tax roll is:</p> <p>(1) Eligible for a primary residential abatement;</p> <p>(2) Eligible for a residential rental abatement;</p> <p>(3) Eligible for a general abatement; or</p> <p>(4) Ineligible for any of those partial abatements of property taxes.</p> <p>2. A county assessor:</p> <p>(a) Except as otherwise provided in NRS 361.773, may correct the tax roll not later than June 30 of each year to indicate that a parcel or other taxable unit of property is eligible for a primary residential abatement, a residential rental abatement or a general abatement for that year.</p> <p>(b) Shall notify the county tax receiver of each claim for a primary residential abatement or residential rental abatement for the current year which the county assessor receives after the tax roll has been delivered to the county tax receiver. The county tax receiver shall process such a claim for a primary residential abatement in accordance with NRS 361.773.</p> <p>3. A county tax receiver shall calculate and apply the appropriate amount of any:</p> <p>(a) Primary residential abatement or residential rental abatement to which a parcel or other taxable unit of property is determined to be eligible; and</p> <p>(b) General abatement, in accordance with the applicable abatement percentage provided by the Department pursuant to NAC 361.605, to which a parcel or other taxable unit of property is determined to be eligible.</p> <p>4. If a county assessor or county tax receiver determines that a parcel or other taxable unit of property has been erroneously designated as eligible for a primary residential abatement, a residential rental abatement or a general abatement, the county assessor may appropriately revise that designation and the county tax receiver may transmit an appropriately revised tax bill to the taxpayer. If a change in the designation of any property pursuant to this subsection results in an increase in the liability of the taxpayer for property taxes, the county assessor shall inform the taxpayer of the change in the</p>	Amend	<p>Recommend adding the reference to NAC 361.606 to this subsection "</p> <p>(b) Before delivering the tax roll to the county tax receiver each year, [pursuant to NAC 361.606,] determine whether each parcel or other taxable unit of property designated on the tax roll is:"</p> <p>Without this addition, the text implies that the county assessor SHALL determine whether each parcel or other taxable unit of property designated on the tax roll is Eligible.</p> <p>As it stands, there is no current means to do this. The only method that we have is based on the public's making a claim.</p>

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361.61034	New parcels for development: Evaluation; determination of change in use; effect of determination.	<p>1. Each new parcel for development must be separately evaluated to determine whether there has been any change in the use of the property that comprises the parcel.</p> <p>2. A determination that there is a change in the use of the property must be based on a finding that:</p> <p>(a) The property was being used as vacant land as of the commencement of the prior year and:</p> <p>(1) As the result of the recording of a subdivision map creating individual lots for residential development, the property is held for residential use as of the commencement of the current year;</p> <p>(2) As the result of the recording of a subdivision map creating a new commercial or industrial subdivision or the creation of new parcels within such a subdivision, the property is held for commercial or industrial use as of the commencement of the current year; or</p> <p>(3) As the result of new construction on the parcel sufficient to allow for an identification of the use of the property, the property is in agricultural use, open-space use, residential use, commercial or industrial use, institutional use or recreational use as of the commencement of the current year; or</p> <p>(b) The use of the property as of the commencement of the current year for agricultural use, open-space use, residential use, commercial or industrial use, institutional use or recreational use is different from the use of the property as of the commencement of the prior year.</p> <p>3. For the purpose of determining whether there has been a change in the use of the property that comprises a new parcel for development that was created from an existing parcel that had more than one use in the prior year, the use of the portion of the existing parcel from which the new parcel for development was created must be determined to be the use of the property that comprises the new parcel for development in the current year.</p> <p>4. If the use of the property:</p> <p>(a) Has not changed, the parcel is a remainder parcel.</p> <p>(b) Has changed, the parcel is a new parcel for development which is not eligible for the partial abatement of taxes provided by subsection 2 of NRS 361.4722.</p> <p>5. The provisions of this section apply to the determination of whether a new parcel or other taxable unit of property is a remainder parcel for the tax year beginning on July 1, 2015, and each subsequent tax year.</p> <p>6. As used in this section, "use of the property" means the principal use of the property for one of the following</p>	Amend	Recommend making the minor changes below for clarification to this reg 2. (a) (2). " (2) As the result of the recording of a subdivision map creating a new commercial or industrial subdivision or parcels, or the creation of new parcels within such a subdivision, the property is held for commercial or industrial use as of the commencement of the current year; or"
361.64050	NAC 361.6405 Determination of percentage of obsolescence. (NRS 361.340, 361.375)	<p>The State Board of Equalization will or a county board of equalization shall, 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.</p> <p>(Added to NAC by St. Bd. of Equalization, eff. 1-6-84)</p>	Amend	This was addressed at the NTC workshop, but may need to be at the State Board workshop. see proposed obsolescence regulation under R192-22 .
361.721	NAC 361.721 Format of documents. (NRS 361.375, 361.395)	<p><i>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.</i></p> <p>(Added to NAC by St. Bd. of Equalization by R029-05, eff. 6-28-2006; A by R097-15, 1-27-2017)</p>	Repeal	We brought this up at the NTC workshop as the Dept indicated they might consider it for repeal and we agree. This may be a State Board reg and not NTC reg,

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361.723	NAC 361.723 Filing and receipt of documents; admission of late document into evidence. (NRS 361.375)	<p><i>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.</i></p> <p><i>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 set forth in the applicable statute or regulation. The State Board will stamp each document filed with the date and time it is received. A document is presumed to have been received at the date and time shown on the stamp.</i></p> <p><i>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, correctly addressed, postage prepaid and postmarked not later than the last day for filing the document set forth in the applicable statute or regulation. A postmark provided by a postage meter does not establish that a document is timely filed.</i></p> <p><i>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 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.</i></p> <p><i>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 its admission pursuant to NAC 361.705.</i></p> <p><i>(Added to NAC by St. Bd. of Equalization by R029-05, eff. 6-28-2006)</i></p>	Amend	<p>We brought this up at the NTC workshop as the Dept indicated they might consider it for amendment, but this may need to be under the State Board, Recommend "facsimile machine" be replaced with "electronic transmission" which captures the transfer of all forms a electronic documents.</p>