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DEPARTMENT OF TAXATION

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POSTED – April 10, 2012

**NOTICE OF PUBLIC HEARING FOR THE ADOPTION  
OF PERMANENT REGULATIONS  
COMMITTEE ON LOCAL GOVERNMENT FINANCE**

The Committee on Local Government Finance (CLGF) will hold a public hearing on May 10, 2012 commencing at 9:00 a.m., at the Nevada State Legislative Building, 401 South Carson Street, Room 2134, Carson City, Nevada, with videoconferencing to the Grant Sawyer Office Building located at 555 East Washington Avenue, Room 4412E, Las Vegas, Nevada. CLGF will receive testimony from all interested persons and consider and take action on the following proposed permanent adoption of amendments, additions and deletions to the Nevada Administrative Code. If no person who is directly affected by the proposed action appears to request time to make an oral presentation, CLGF may proceed immediately to act upon any written submissions:

**1. The Need for and Purpose of the Proposed Permanent Regulations.**

The need and purpose of the proposed permanent regulation, LCB File No. R007-12, is to establish standards for the allocation of certain expenses of a local government to an enterprise fund; and other matters properly relating thereto.

**2. Terms or Substance of the Proposed Permanent Regulation or Description of the Subjects and Issues Involved.**

**First:** The regulations describe the information to be included in the central service cost allocation plan of a local government. The allocation plan must be limited to indirect costs for services and property provided by the local government on a localized basis. The regulations provide examples of the types of indirect costs that may be included and the types of costs that must not be included.

**Second:** The regulations provide the cost allocation plan must include the criteria and methods by which costs are allocated.

**Third:** The regulations provide the criteria for determining which costs may be allocated to an enterprise fund.

**3. Estimated Economic Effect of the Proposed Permanent Regulation on the Business which it is to Regulate, and the Public.**

**A. Adverse and Beneficial Effects.**

The proposed permanent regulation presents no reasonably foreseeable or anticipated adverse economic effects to businesses or to the general public. The regulation provides guidelines for determining how to construct a cost allocation plan for local governments with central services; and does not directly affect businesses.

**B. Immediate and Long-Term Effects.**

The long-term effect is to provide a consistent process used by local governments to construct cost allocation plans. The immediate effect is to provide guidance with regard to the criteria for developing a cost allocation plan.

**4. Estimated Cost to Agency for Enforcement of the Proposed Permanent Regulation.**

The proposed permanent regulation presents no significant foreseeable or anticipated cost or decrease in costs for enforcement.

**5. Regulations of Other State or Local Governmental Agencies which the Proposed Permanent Regulation Overlaps or Duplicates and the Necessity Therefore.**

The proposed permanent regulation does not overlap or duplicate regulations of other state or local governmental agencies.

**6. Establishment of New Fee or Existing Fee Increase.**

None.

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Persons wishing to comment on the proposed action of the Committee on Local Government Finance may appear at the above scheduled public hearing or may address their comments, data, views, or arguments, in written form, to the Department of Taxation, 1550 College Parkway, Suite 115, Carson City, Nevada 89706. **Written submissions must be received at least two weeks prior to the above scheduled public hearing.**

A copy of this notice and the proposed permanent regulations to be adopted and amended will be on file at the Nevada State Library, 100 Stewart Street, Carson City, Nevada, for inspection by members of the public during business hours. Additional copies of the notice and the proposed permanent regulations to be adopted and amended will be available at the Department of Taxation, 1550 East College Parkway, Carson City, Nevada; Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Nevada; Department of Taxation, 555 East Washington Avenue, Suite 1300, Las Vegas, Nevada; Department of Taxation – 2550 Paseo Verde Parkway, Suite 180, Henderson, Nevada; and in all counties in which an office of the Department of Taxation is not maintained, at the main public library, for inspection and copying by members of the public during business hours. The text of the proposed permanent regulations will include the entire text of any section of the Nevada Administrative Code, which is proposed for amendment or repeal. Copies will be mailed to members of the public upon request. A reasonable fee may be charged for copies if deemed necessary.

Under NRS 233B.064(2), when adopting any regulation, the Agency, if requested to do so by an interested person, either prior to adoption or within 30 days thereafter, shall issue a concise statement of the principal reasons for and against its adoption and incorporation, and its reason for overruling the consideration urged against its adoption.

Marvin Leavitt, Chairman



By Terry E. Rubald, Chief,  
Division of Assessment Standards  
April 10, 2012

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Note: We are pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the workshop. If special arrangements for the meeting are necessary, please notify the Department of Taxation in writing, at 1550 E. College Parkway, Carson City Nevada, 89706 or call (775) 684-2180 prior to the meeting.

Notice of this meeting was posted in the following Carson City, Nevada location: Department of Taxation 1550 E. College Parkway; Legislative Building, 401 South Carson Street; and Nevada State Library, 100 Stewart Street. Notice of this meeting was emailed for posting to the following locations: Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson; Department of Taxation, 555 E. Washington Street; Las Vegas; Clark County Office, 500 South Grand Central Parkway, Las Vegas. Notice of this meeting was posted on the Internet through the Department of Taxation website at [www.tax.state.nv.us](http://www.tax.state.nv.us)