



**STATE OF NEVADA
DEPARTMENT OF TAXATION**

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

BRIAN SANDOVAL
Governor

ROBERT R. BARENGO
Chair, Nevada Tax Commission
WILLIAM CHISEL
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite
180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

In the Matter of:)
Approval of the standard form for)
Affidavit of Labor on Patented Mining Claims)
Claiming Exemption from Taxes)

NOTICE OF DECISION

Appearances

Terry Rubald, Chief of the Division of Assessment Standards, and Bonnie Duke, Auditor II, appeared on behalf of the Department of Taxation.

Summary

The matter of the approval of the standardized form for the Affidavit of Labor on Patented Mining Claims came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, on March 9, 2012 after due notice to each Assessor. The Commission reviewed the affidavit form proposed by the Department. Ms. Rubald noted for the record that the County Recorders Association supported adoption of the form.

DECISION

The Commission, having considered all evidence and testimony pertaining to the matter, hereby adopts the standardized form for the Affidavit of Labor on Patented Mining Claims Claiming Exemption from Taxes presented by the Department. Pursuant to NRS 362.040 and 362.050, the standardized affidavit form must be recorded by an owner of a patented mining claim with the county recorder prior to exclusion of any assessment against the patented mining claim from the tax roll by the county assessor.

BY THE NEVADA TAX COMMISSION THIS 27th DAY OF MARCH, 2012.

William Chisel, Executive Director

cc: County Assessors
Gina Session, Chief Deputy Attorney General