



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: http://tax.nv.gov
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
JOAN LAMBERT
Chair, Nevada Tax Commission
DEONNE E. CONTINE
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 revised standard form )
No. 1238CA, Real and Personal Property Statement )
For use by mines reporting to the Department of Taxation )

NOTICE OF DECISION

Appearances

Jeff Mitchell, Supervisor of the Centrally-Assessed Section of the Division of Local Government Services, appeared on behalf of the Department of Taxation.

Summary

The matter of the approval of the revised standardized form NO. 1238CA, Real and Personal Property Statement came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, on May 16, 2016. The Commission reviewed the reporting form proposed by the Department. Mr. Mitchell advised the principal change was from a notarized form to a verification statement made under penalty of perjury, responding to the request of mine property taxpayers.

DECISION

The Commission, having considered all evidence and testimony pertaining to the matter, hereby adopts the revised standardized form No 1238CA, Real and Personal Property Statement presented by the Department. The form complies with the requirements of NRS 361.100(1)(b) requiring the Department to appraise and assess all reduction, smelting and milling works, plants and facilities, whether or not associated with a mine and other facilities, and is consistent with the requirements of NRS 361.260(1) providing that the assessor, in this case, the Department, shall ascertain by diligent inquiry and examination all real and secured personal property that is in the county. Further, NRS 361.265(1) enables the assessor to make assessments by demanding a written statement signed under penalty of perjury, on forms and in the format prescribed, from business taxpayers.

BY THE NEVADA TAX COMMISSION THIS 16th DAY OF MAY, 2016

Handwritten signature of Deonne E. Contine

Deonne Contine, Executive Director

cc: Terry Rubald, Deputy Executive Director