

Nevada Tax Commission Meeting

NEVADA LEGISLATIVE BUILDING
401 S Carson Street, Room 4100
Carson City, Nevada

VIDEO CONFERENCE

LEGISLATIVE COUNSEL BUREAU
Grant Sawyer State Office Building
555 E Washington Avenue, Room 4412
Las Vegas, Nevada

July 15, 2014

**Note: Items on this agenda may be taken in a different order than listed.
Items may be combined for consideration by the Tax Commission.
Items may be pulled or removed from the agenda at any time.**

9:00 a.m. I. ****Public Comment** – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.

II. DIVISION OF LOCAL GOVERNMENT SERVICES:

A. For Consideration and Possible Action: Pursuant to NRS 360.250(2) meeting to investigate, obtain information and confer with Lincoln County Assessor and other Lincoln County Officers regarding:

1. Whether Lincoln County's system for the collection of property tax from private contractors making beneficial use of federal property in Lincoln County is consistent with a uniform system of property tax;
2. Lincoln County's authority for entering into a Memorandum of Agreement with the Air Force regarding the collection of property tax from private contractors.
3. Lincoln County's authority to enter into a Consulting Agreement with a private company to carry out the duties of the County Assessor.
4. Lincoln County's intended distribution of money received in satisfaction of property taxes due from private contractors.

As a result of the discussion with Lincoln County, the Commission may take the following actions:

1. Subpoena witnesses for appearance at a subsequent meeting of the Commission.
2. Direct the Assessor and/or other County Officers to conduct an assessment of taxable federal property being used for profit by private contractors in Lincoln County.
3. Direct the Assessor and/or other County Officers to distribute property taxes in compliance with Nevada statutes.

B. For Consideration and Possible Action: To Consider Intervention by the Department of Taxation into *Lincoln County v. State of Nevada*, CV-0515014, a Verified Petition for Declaratory Relief filed in the 7th Judicial District Court, State of Nevada.

III. BRIEFING:

- A. Briefing to/from the Commission and the Executive Director.

IV. **Next Meeting Date**

- V. ****Public Comment** – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.

VI. **Items for Future Agendas**

VII. Adjourn

Any appeal to the Nevada Tax Commission (Commission) concerning the liability of tax must be heard in open session. A taxpayer may request that a portion of the hearing be closed to the public so that the Commission can receive proprietary or confidential information pursuant to NRS 360.247. The request must be submitted to the Commission in writing and contain a list or summary of the information that the taxpayer believes is proprietary or confidential. It must also include a short statement explaining how the information qualifies as proprietary or confidential information pursuant to NRS 360.247. The submission must be made no later than fourteen (14) days prior to the date of the hearing. *All requests for closed hearings will be noted as such on the Commission's agenda.

Decisions of the Tax Commission and any information submitted in public session will become public and may be published. If a transcript of any hearing held before the Commission is desired by the petitioner or appellant, he/she may obtain a copy, at the party's expense, from the reporter furnished by the Commission.

Please contact Christine Platt, 775-684-2096 for the Nevada Tax Commission support materials. The support materials are made available at the Department of Taxation, 1550 College Pkwy, Carson City, NV and made available during the meeting located at the Nevada Legislative Building, 401 S. Carson Street, Room 4100, Carson City, NV.

****This item is to receive public comment on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Nevada Tax Commission. No action will be taken on any items raised in the public comment period. At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi judicial proceeding that may affect the due process rights of an individual the board may refuse to consider public comment. See NRS 233B.126.**

Members of the public who are disabled and require accommodations or assistance at this meeting are requested to notify the Department of Taxation in writing or call 684-2096 prior to the meeting.

Notice of this meeting has been posted at the Department of Taxation 1550 College Parkway; and mailed to each County Public Library for posting.

Notice of this meeting was EMAILED for posting to the following locations: Department of Taxation, 555 E. Washington Street; Las Vegas, Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Department of Taxation, and FAXED to the State Library, Carson City, Nevada. Notice of this meeting was also posted on the Internet through the Department of Taxation website at www.tax.nv.gov and on the Legislative website at www.leg.state.nv.us.