

**REVISED PROPOSED REGULATION OF THE
STATE BOARD OF EQUALIZATION**

LCB File No. R097-15

June 13, 2016

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: §§1-7 and 9-14, NRS 361.375 and 361.395; §8, NRS 361.340.

A REGULATION relating to taxation; revising provisions governing appeals of property valuations to county boards of equalization and the State Board of Equalization; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law provides that, under certain circumstances, the owner of real or personal property that is placed on the secured or unsecured tax roll may file an appeal concerning the assessment of the owner’s property with the county board of equalization or the State Board of Equalization. (NRS 361.356, 361.357, 361.360) Existing law further provides that if a person files such an appeal on behalf of the owner of the property, the person filing the appeal must submit written authorization from the owner that authorizes the person to file the appeal. (NRS 361.362) Assembly Bill No. 452 of the 2015 Session of the Legislature revised the definition of “owner” for the purposes of such an appeal to include a person who owns or controls taxable property or possesses taxable property in its entirety. (NRS 361.334, as amended by section 1 of Assembly Bill No. 452, chapter 463, Statutes of Nevada 2015, at page 2689) A.B. 452 also revised the law to allow the written authorization to file an appeal on behalf of an owner of property to be signed by a person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment. (NRS 361.362, as amended by section 2 of Assembly Bill No. 452, chapter 463, Statutes of Nevada 2015, at page 2690) Finally, A.B. 452 revised the law to provide that if there is an objection to a written authorization, the person who filed the appeal must be given written notice and an opportunity to submit documentation to cure the objection. (NRS 361.362, as amended by section 2 of Assembly Bill No. 452, chapter 463, Statutes of Nevada 2015, at page 2690)

Existing regulations establish procedures for conducting an appeal before the State Board of Equalization. (NAC 361.682-361.753) **Sections 2-7 and 9-14** of this regulation make various additions and changes to those procedures primarily to reflect the changes made by A.B. 452.

Existing law provides for an appeal from an assessment made by the Department of Taxation, the Nevada Tax Commission or, under certain circumstances, a county assessor, directly to the State Board of Equalization without appearing before or requesting relief from a county board of

equalization. (NRS 361.360, 361.403, 361.769, 361A.273, 362.135, section 1 of Senate Bill No. 78, chapter 229, Statutes of Nevada 2015, at page 1084 (NRS 361.402)) **Section 3** of this regulation provides that the provisions of existing law concerning appeals to the State Board from a county board shall be deemed to apply to direct appeals to the State Board.

Section 4 of this regulation identifies certain kinds of documents that may be submitted by a person who has filed an appeal to the State Board of Equalization on behalf of the owner of a property to cure an objection that has been made to the written authorization from the owner that authorizes the person to file the appeal. Examples of such documents include a current lease, management agreement or articles of incorporation.

Section 5 of this regulation provides that a person who has written authorization from the owner of a property that authorizes the person to file an appeal on behalf of the owner will be deemed, unless the terms of the written authorization provide otherwise, to also have the authority on behalf of the owner to: (1) appear before the State Board of Equalization; (2) represent the owner in all related hearings and matters; (3) receive all notices and decision letters related to the appeal; (4) enter into a stipulation or other agreement with the State Board or a party; and (5) withdraw the appeal.

Section 6 of this regulation provides that a person who is employed by the owner of a property or an affiliate of the owner and who is acting within the scope of his or her employment is authorized, on behalf of the owner, to: (1) file an appeal from a county board of equalization or a direct appeal with the State Board of Equalization concerning a valuation of the property; (2) sign a written authorization from the owner that authorizes a person to file a direct appeal with the State Board concerning a valuation of the property; and (3) exercise any authority set forth in **section 5**.

Under existing regulations, a county clerk is required to submit to the State Board of Equalization a record of the proceedings before the county board of equalization upon receiving notice that an appeal from those proceedings has been docketed for a hearing at the State Board. (NAC 361.645) **Section 7** of this regulation prohibits an appellant from submitting to the State Board a copy of any exhibit, paper, report or other documentary, audio or video evidence that was submitted to the county board in the earlier proceedings. **Section 7** also authorizes the staff of the State Board to remove from the record of the State Board any material submitted by the appellant that was submitted to the county board in the earlier proceedings.

Under existing regulations, a person must file a petition to appeal the final decision of a county board to the State Board of Equalization or to make a direct appeal to the State Board. (NAC 361.701, 361.7012, respectively) **Sections 10 and 11** of this regulation revise the information that is required to be included in a petition. **Section 12** of this regulation revises the information that must be included in the written notice that must be filed with the State Board by a party that wishes to be represented by an authorized agent.

Section 13 of this regulation revises provisions concerning the appearance of a party at a proceeding before the State Board of Equalization by a person employed by the party or an affiliate of the party who is acting within the scope of his or her employment.

Existing law authorizes the State Board of Equalization to establish procedures for the county boards of equalization. (NRS 361.340) **Section 8** of this regulation provides that, with certain exceptions, the practices and procedures applicable to contested cases before the State Board shall, to the extent practicable, be deemed to apply to practice and procedure in contested cases before a county board.

Section 1. Chapter 361 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 7, inclusive, of this regulation.

Sec. 2. *For the purposes of NRS 361.362, as amended by section 2 of Assembly Bill No. 452, chapter 463, Statutes of Nevada 2015, at page 2690, and NAC 361.682 to 361.753, inclusive, and sections 2 to 7, inclusive, of this regulation, the State Board interprets the term:*

1. “Owner” to include, without limitation:

(a) A partner of a general or limited partnership that owns a property;

(b) A member of a limited-liability company that owns a property; and

(c) A trustor of a trust.

2. “Person employed” to include, without limitation:

(a) A manager of a limited-liability company;

(b) An officer, director or incorporator of a corporation;

(c) A trustee of a trust; and

(d) Any person, other than an owner of an entity, who is named in an initial or annual list that the entity is required to file with the Secretary of State in accordance with title 7 of NRS.

Sec. 3. *The provisions of NRS 361.362, as amended by section 2 of Assembly Bill No. 452, chapter 463, Statutes of Nevada 2015, at page 2690, which are applicable to an appeal from a county board to the State Board pursuant to NRS 361.360, shall be deemed to apply to a direct appeal to the State Board.*

Sec. 4. *A person who wishes to submit documentation to cure an objection to a written authorization from the owner of a property that authorizes the person to file an appeal with the State Board on behalf of the owner may submit, without limitation:*

1. A current lease, contract or other agreement concerning the occupancy or use of the property;

2. A current management agreement concerning the property; or

3. The articles of incorporation, articles of organization, operating agreement, initial or annual list or other document that is filed with the Secretary of State pursuant to title 7 of NRS.

Sec. 5. *1. Unless the terms of a written authorization from the owner of a property that authorizes a person to file an appeal with the State Board on behalf of the owner provide otherwise, the person shall be deemed to have the authority on behalf of the owner to:*

(a) Appear before the State Board;

(b) Represent the owner in all related hearings and matters;

(c) Receive all notices and decision letters related to the appeal;

(d) Enter into a stipulation or other agreement with the State Board or a party; and

(e) Withdraw the appeal.

2. A written authorization from the owner of a property that authorizes a person to file an appeal with the State Board on behalf of the owner of a property must identify the property, fiscal year and type of assessment roll to which the authorization applies. A person may not file an appeal with the State Board on behalf of the owner of a property for any property, fiscal year or type of assessment roll that is not identified in the written authorization.

Sec. 6. 1. *A person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment, in addition to the provisions of NRS 361.362, as amended by section 2 of Assembly Bill No. 452, chapter 463, Statutes of Nevada 2015, at page 2690:*

(a) May:

(1) File an appeal from a county board or a direct appeal with the State Board on behalf of the owner concerning a valuation of the property;

(2) Sign a written authorization from the owner of a property that authorizes a person to file a direct appeal with the State Board on behalf of the owner concerning a valuation of the property; and

(3) Exercise any authority set forth in section 5 of this regulation.

(b) Shall not be deemed an authorized agent of the owner.

2. *For the purposes of this section, the valuation of a property includes the determination of a claim of exemption pursuant to NRS 361.155.*

Sec. 7. 1. *A person who files with the State Board an appeal from the final decision of a county board shall not submit to the State Board a copy of any exhibit, paper, report or other documentary, audio or video evidence that was submitted to the county board in the proceedings that are the subject of the appeal.*

2. *The staff of the State Board may remove from the record of the State Board any material submitted in violation of subsection 1.*

Sec. 8. NAC 361.622 is hereby amended to read as follows:

361.622 1. NAC 361.622 to 361.645, inclusive, are the minimum requirements governing procedures before each county board of equalization and elected officers serving that board.

2. With the prior approval of the State Board of Equalization, each county board of equalization may:

- (a) Require petitioners to attach additional information to the petition form; and
- (b) Adopt more detailed rules of procedure.

3. The provisions of NAC 361.682 to 361.753, inclusive, and sections 2 to 7, inclusive, of this regulation that govern the practice and procedure in contested cases before the State Board of Equalization shall, to the extent practicable, be deemed to apply to the practice and procedure in contested cases before a county board of equalization except that a petition filed with a county board:

(a) Must include a citation to each section of NRS that authorizes the county board to hear the appeal; and

(b) Is not required to include the name of the county board, the hearing or case number or the date the case was heard by the county board.

Sec. 9. NAC 361.684 is hereby amended to read as follows:

361.684 As used in NAC 361.682 to 361.753, inclusive, *and sections 2 to 7, inclusive, of this regulation*, unless the context otherwise requires:

1. *“Affiliate” means a person, including, without limitation, a business entity, who, directly or indirectly controls, is controlled by or is under common control with another person.*

2. “Assessor’s parcel number” means the number assigned by a county assessor to each piece of real property separately owned as it appears on the county assessment roll.

~~2.~~ 3. “Authorized agent” means a person who is authorized by ~~1a~~ :

(a) A party to represent him or her in a proceeding before the State Board ~~[-The term includes]~~, *including, without limitation*, an attorney ~~[-~~
~~—3.—]~~; or

(b) *The owner of any real or personal property placed on a tax roll, or a person employed by the owner or by an affiliate of the owner who is acting within the scope of his or her employment, to file an appeal with the State Board on behalf of the owner.*

4. “Business entity” includes *a sole proprietorship*, corporation, a limited partnership or a limited-liability company.

~~[4.]~~ 5. “Conclusion of law” means a determination of the law applicable to a finding of fact.

~~[5.]~~ 6. “Contact person” means a person designated by a party to receive communications concerning a proceeding before the State Board.

~~[6.]~~ 7. “County board” means a county board of equalization.

~~[7.]~~ 8. “Day” means a calendar day.

~~[8.]~~ 9. “Direct appeal” means an appeal from an assessment by a county assessor, the Department or the Commission directly to the State Board without appearing before or requesting relief from a county board. The term includes *, without limitation*, an appeal authorized in NRS 361.360, 361.403, 361.769, 361A.273 , ~~[or]~~ 362.135 ~~[-~~

~~—9.—]~~ *or section 1 of Senate Bill No. 78, chapter 229, Statutes of Nevada 2015, at page 1084 (NRS 361.402).*

10. “Finding of fact” means a brief statement of the determination of issues of fact supported by evidence in the record or matters officially noticed.

~~[10.]~~ 11. “Identifying number” means the number assigned to each piece of personal property separately owned as represented by the county assessment rolls.

~~11.1~~ 12. *“Owner” has the meaning ascribed to it in NRS 361.334, as amended by section 1 of Assembly Bill No. 452, chapter 463, Statutes of Nevada 2015, at page 2689.*

13. “Party” means a person, government, governmental agency or political subdivision of a government entitled to appear in a proceeding of the State Board. The term includes an intervener.

~~12.1~~ 14. *“Property” has the meaning ascribed to it in NRS 361.334, as amended by section 1 of Assembly Bill No. 452, chapter 463, Statutes of Nevada 2015, at page 2689.*

15. “Secretary” means the Secretary of the State Board who is the Executive Director of the Department.

~~13.1~~ 16. “Staff” means the staff of the Department. The term includes the Attorney General and the duly appointed deputies of the Attorney General when acting as legal advisers to the Department pursuant to NRS 228.110.

~~14.1~~ 17. “State Board” means the State Board of Equalization.

Sec. 10. NAC 361.701 is hereby amended to read as follows:

361.701 1. A person *, including, without limitation, a county assessor,* entitled to appeal the final decision of a county board to the State Board pursuant to NRS *361.155, 361.360 , 361A.160, 361A.240 or 361A.273* must file a petition requesting the State Board to hear his or her appeal.

2. The petition must be on the form prescribed by the State Board and must include ~~11~~ *for the property on which the petitioner is appealing the valuation:*

(a) *The name of the property owner as it appears on the assessment roll that sets forth the valuation being appealed;*

(b) The name , *title, if any*, and mailing address of the petitioner and the petitioner’s contact person, if any;

~~[(b)]~~ (c) The telephone number for daytime business hours , *an alternate telephone number* and facsimile *transmission* number, if available, of the petitioner and the petitioner’s contact person, if any;

~~[(e)]~~ (d) The electronic mail address ~~[, if available,]~~ of the petitioner and the petitioner’s contact person, if any;

~~[(d) The tax years being appealed;]~~

(e) *If the property owner is not a natural person:*

(1) *The organizational type of the entity that is the property owner, such as a sole proprietorship, trust, corporation, limited-liability company, general or limited partnership, government or governmental agency;*

(2) *The name of the state under the laws of which the entity was organized; and*

(3) *Whether the entity is a nonprofit organization;*

(f) *The physical address of the property or, in the case of personal property, of the place where the property is located, including the county and, if applicable, the city;*

(g) The assessor’s parcel number or identifying number of the property ; ~~[on which the petitioner is appealing the valuation;~~

~~—(f) The name of the county board, the hearing or case number, and the date the case was heard by the county board;~~

~~—(g) The name and mailing address of the respondent if the petition is filed by the county assessor or the Department;]~~

(h) *An indication of whether the appeal involves more than one property and, if so, the assessor's parcel number or identifying number of each such property included in the appeal;*

(i) *The category of use of the property that best describes the primary use to which the property is put, including, without limitation:*

(1) Vacant land;

(2) Residential property;

(3) Multifamily residential property;

(4) Possessory interest in real or personal property;

(5) Mobile home treated as personal property;

(6) Commercial property;

(7) Agricultural property;

(8) Mining property;

(9) Industrial property; or

(10) Personal property;

(j) *The fiscal year and type of the assessment roll that sets forth the valuation being appealed;*

(k) The taxable value *and the assessed value* established by the county ~~assessor as set forth on the secured or unsecured tax roll~~ *board* and the ~~current taxable value determined by the county board, if different, on which the assessment of the property is based;~~

~~—(i) A statement that the petitioner has read the petition and believes the contents to be true, followed by the person's signature, or the signature of the authorized agent, if any; and~~

~~—(j) A brief statement of the relief sought or the specific~~ taxable value *and assessed value* sought *by the petitioner* for each component of the parcel such as land, improvements or personal property ~~†~~

~~—3.†~~;

(l) A citation to each section of NRS that authorizes the State Board to hear the appeal;

(m) A brief description of the issues and contentions that constitute the basis of the appeal;

and

(n) The name of the county board, the hearing or case number, and the date the case was heard by the county board.

3. A petition submitted by a person other than a county assessor must include, in addition to the requirements of subsection 2:

(a) A description of the petitioner's relationship to the owner of the property, such as that the petitioner is:

(1) The owner of the property;

(2) A co-owner of the property;

(3) A partner of a general or limited partnership that owns the property;

(4) A member of a limited-liability company that owns the property;

(5) A trustee of the trust that owns the property;

(6) An officer or director of a corporation that owns the property;

(7) A person employed by the owner of the property or an affiliate of the owner who is acting within the scope of his or her employment; or

(8) An employee or officer of a management company under a written agreement with the property owner that satisfies the conditions of NRS 361.362, as amended by section 2 of Assembly Bill No. 452, chapter 463, Statutes of Nevada 2015, at page 2690;

(b) If the petition includes the appointment of one or more authorized agents:

(1) A statement that expressly authorizes each authorized agent to perform some or all of the following:

(I) File a petition with the State Board on behalf of the owner of the property to contest the value or exemption, or both, established by the county board for the property for the fiscal year named in the petition;

(II) Receive all notices and decision letters related to the appeal; and

(III) Represent the petitioner in all related hearings and other matters related to the appeal, including, without limitation, the entry into a stipulation or the withdrawal of the appeal;

(2) The name, title, company name, if applicable, mailing address, telephone number for daytime business hours, alternate telephone number, facsimile transmission number and electronic mail address of each authorized agent; and

(3) An acknowledgment signed by each authorized agent expressly accepting the appointment and setting forth the date on which the authorized agent accepted the appointment; and

(c) A verification signed by a person who declares under penalty of perjury that:

(1) The information contained in the petition, including any accompanying statements or documents, is true, correct and complete to the best of his or her knowledge and belief;

(2) If the petition includes the appointment of one or more authorized agents pursuant to paragraph (b), the signatory is authorized to make the appointment; and

(3) The signatory is:

(I) The owner of the property, including, without limitation, a person who owns, controls or possesses in its entirety taxable property, including a leasehold interest, possessory interest, beneficial interest or beneficial use in the property;

(II) A person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment; or

(III) An authorized agent who is appointed pursuant to NAC 361.7018 and for whom the form described in that section is timely submitted to the State Board. An authorized agent appointed pursuant to paragraph (b) of this subsection may not sign the verification.

↳ A person who verifies a petition pursuant to this paragraph must include his or her signature, title and the date on which he or she signs the verification.

4. A petition submitted by a county assessor must include, in addition to the requirements of subsection 2:

(a) The name and mailing address of the respondent and the respondent's contact person, if any;

(b) The telephone number for daytime business hours, alternate telephone number and facsimile transmission number, if available, of the respondent or the respondent's contact person, if any;

(c) The electronic mail address, if available, of the respondent or the respondent's contact person, if any; and

(d) A verification signed by a person who declares under penalty of perjury that:

(1) The information contained in the petition, including any accompanying statements or documents, is true, correct and complete to the best of his or her knowledge and belief; and

(2) The signatory is the county assessor or the authorized representative of the assessor.

↪ A person who verifies a petition pursuant to this paragraph must include his or her signature, title and the date on which he or she signs the verification.

5. The State Board will provide a form of the petition to each county assessor and county clerk. The ~~{State Board will, and the}~~ county assessor and county clerk shall ~~{}~~ make available a copy of the form to any person.

Sec. 11. NAC 361.7012 is hereby amended to read as follows:

361.7012 1. A person *, including, without limitation, a county assessor or the Department,* entitled to file a direct appeal must file a petition with the State Board requesting the State Board to hear ~~{his or her}~~ *the* appeal.

2. The petition must be on the form prescribed by the State Board and must include ~~{}~~ *for the property on which the petitioner is appealing the valuation:*

(a) *The name of the property owner as it appears on the assessment roll that sets forth the valuation being appealed;*

(b) The name *, title, if any,* and mailing address of the petitioner and the petitioner's contact person, if any;

~~{(b)}~~ (c) The telephone number for daytime business hours *, an alternate telephone number* and facsimile *transmission* number, if available, of the petitioner and the petitioner's contact person, if any;

~~{(e)}~~ (d) The electronic mail address ~~{, if available,}~~ of the petitioner and the petitioner's contact person, if any;

~~{(d) The tax years being appealed;}~~

(e) *If the property owner is not a natural person:*

(1) *The organizational type of the entity that is the property owner, such as a sole proprietorship, trust, corporation, limited-liability company, general or limited partnership, government or governmental agency;*

(2) *The name of the state under the laws of which the entity was organized; and*

(3) *Whether the entity is a nonprofit organization;*

(f) *The physical address of the property or, in the case of personal property, of the place where the property is located, including the county and, if applicable, the city;*

(g) *The assessor's parcel number or other identifying number of the property ~~being~~ appealed;*

~~—(f) The roll;~~

(h) *An indication of whether the appeal involves more than one property and, if so, the assessor's parcel number or identifying number of each such property included in the appeal;*

(i) *The category of use of the property that best describes the primary use to which the property is put, including, without limitation:*

(1) *Vacant land;*

(2) *Residential property;*

(3) *Multifamily residential property;*

(4) *Possessory interest in real or personal property;*

(5) *Mobile home treated as personal property;*

(6) *Commercial property;*

(7) *Agricultural property;*

(8) Mining property;

(9) Industrial property; or

(10) Personal property;

(j) The fiscal year and type of the assessment roll that sets forth the valuation being appealed;

(k) The taxable value and the assessed value established by the county assessor or the Department, as applicable †;

~~*(g) The name and mailing address of the respondent if the petition is filed by a county assessor or the Department; and*~~

~~*(h) A statement that the petitioner has read the petition and believes the contents to be true, followed by the person's signature, or the signature of the authorized agent, if any.†, and the taxable value and assessed value sought by the petitioner for each component of the parcel such as land, improvements or personal property;*~~

(l) A citation to each section of NRS that authorizes the State Board to hear the appeal; and

(m) A brief description of the issues and contentions that constitute the basis of the appeal.

3. *A petition submitted by a person other than a county assessor or the Department must include, in addition to the requirements of subsection 2:*

(a) A description of the petitioner's relationship to the owner of the property, such as that the petitioner is:

(1) The owner of the property;

(2) A co-owner of the property;

(3) A partner of a general or limited partnership that owns the property;

- (4) A member of a limited-liability company that owns the property;*
 - (5) A trustee of the trust that owns the property;*
 - (6) An officer or director of a corporation that owns the property;*
 - (7) A person employed by the owner of the property or an affiliate of the owner who is acting within the scope of his or her employment; or*
 - (8) An employee or officer of a management company under a written agreement with the property owner that satisfies the conditions of NRS 361.362, as amended by section 2 of Assembly Bill No. 452, chapter 463, Statutes of Nevada 2015, at page 2690;*
- (b) If the petition includes the appointment of one or more authorized agents:*
- (1) A statement that expressly authorizes each authorized agent to perform some or all of the following:*
 - (I) File a petition with the State Board on behalf of the owner of the property to contest the value or exemption, or both, established by the county board for the property for the fiscal year named in the petition;*
 - (II) Receive all notices and decision letters related to the appeal; and*
 - (III) Represent the petitioner in all related hearings and other matters related to the appeal, including, without limitation, the entry into a stipulation or the withdrawal of the appeal;*
 - (2) The name, title, company name, if applicable, mailing address, telephone number for daytime business hours, alternate telephone number, facsimile transmission number and electronic mail address of each authorized agent;*

(3) An acknowledgment signed by each authorized agent expressly accepting the appointment and setting forth the date on which the authorized agent accepted the appointment; and

(c) A verification signed by a person who declares under penalty of perjury that:

(1) The information contained in the petition, including any accompanying statements or documents, is true, correct and complete to the best of his or her knowledge and belief;

(2) If the petition includes the appointment of one or more authorized agents pursuant to paragraph (b), the signatory is authorized to make the appointment; and

(3) The signatory is:

(I) The owner of the property, including, without limitation, a person who owns, controls or possesses in its entirety taxable property, including a leasehold interest, possessory interest, beneficial interest or beneficial use in the property;

(II) A person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment; or

(III) An authorized agent who is appointed pursuant to NAC 361.7018 and for whom the form described in that section is timely submitted to the State Board. An authorized agent appointed pursuant to paragraph (b) of this subsection may not sign the verification.

↪ A person who verifies a petition pursuant to this paragraph must include his or her signature, title and the date on which he or she signs the verification.

4. A petition submitted by a county assessor or the Department must include, in addition to the requirements of subsection 2:

(a) The name and mailing address of the respondent and the respondent's contact person, if any;

(b) The telephone number for daytime business hours, alternate telephone number and facsimile transmission number, if available, of the respondent or the respondent's contact person, if any;

(c) The electronic mail address, if available, of the respondent or the respondent's contact person, if any; and

(d) A verification signed by a person who declares under penalty of perjury that:

(1) The information contained in the petition, including any accompanying statements or documents, is true, correct and complete to the best of his or her knowledge and belief; and

(2) The signatory is the county assessor or the authorized representative of the assessor or of the Department.

↪ A person who verifies a petition pursuant to this paragraph must include his or her signature, title and the date on which he or she signs the verification.

5. The State Board will annually provide a form of ~~the~~ *each type of* petition to the Department, and each county assessor, who shall provide a copy of the form to any person upon request.

~~4.~~ **6.** In addition to the information required pursuant to subsection 2 ~~H~~ *and subsection 3 or 4*, a petitioner must submit:

(a) A statement reciting the facts, reasons and statutory basis relied upon to support the claim that the State Board should order a change in the taxable value or classification of the subject property;

(b) All evidence upon which the petition is based and which supports the claims therein;

(c) A copy of the final tax assessment notice for the year in question on the property that is the subject of the appeal; and

(d) A statement of the relief sought.

↪ This information must be submitted on the date of filing of the petition, if available, and if not available on the date of filing, not later than ~~15~~ 20 days before the date established for the hearing.

~~15~~ 7. If the appeal is from a valuation established pursuant to NRS 361.320 or 361.325, the petition must be filed not later than January 15 of the year immediately following the year in which the valuation was made.

Sec. 12. NAC 361.7018 is hereby amended to read as follows:

361.7018 1. A petitioner who desires to be represented by an authorized agent must notify the State Board in writing. The notice may be filed with the State Board at any time before the commencement of the hearing. The State Board will accept a notice filed by facsimile transmission, but the original document must be filed with the State Board before the commencement of the hearing.

2. ~~Except as otherwise provided in this section, the~~ *The* written notification must be on the form prescribed by the State Board. The notice must include ~~1~~, *for the property on which the petitioner is appealing the valuation and in connection with which the agent is being appointed:*

(a) ~~The date the authorization statement is executed;~~

~~—(b) The specific parcels or assessments covered by the authorization or a statement that the agent is authorized to represent the petitioner on all parcels and assessments located in Nevada or in a specific county in Nevada;~~ *The name of the property owner as it appears on the assessment roll that sets forth the valuation being appealed;*

(b) If the property owner is not a natural person:

(1) The organizational type of the entity that is the property owner, such as a sole proprietorship, trust, corporation, limited-liability company, general or limited partnership, government or governmental agency;

(2) The name of the state under the laws of which the entity was organized; and

(3) Whether the entity is a nonprofit organization;

(c) A statement to the effect that the agent is authorized to sign and file petitions ~~in the specific calendar year in which the petition is filed and that the agent is authorized~~, *to receive all notices and decision letters related to the appeal and* to represent the petitioner in all related hearings and matters ~~and~~, *including, without limitation, the entry into a stipulation or the withdrawal of the appeal;*

(d) Contact information, including the *daytime* telephone number, *alternate telephone number, facsimile transmission number, mailing address* and *electronic mail* address of the petitioner ~~;~~

~~—3.— The notification must be signed by:~~

~~—(a) The petitioner or, if the petitioner is a business entity, by an officer or authorized employee of the business entity; and~~

~~—(b) The authorized agent.~~

~~—4.— If an authorized agent required to comply with NRS 361.362 to represent a petitioner before a county board wishes to represent the petitioner in an appeal to the State Board, the State Board will accept a copy of the written notice of authority filed with the county board as the notice required pursuant to this section so long as the other requirements of this section are met.]~~

;

(e) A description of the petitioner's relationship to the owner of the property, such as that the petitioner is:

(1) The owner of the property;

(2) A co-owner of the property;

(3) A partner of a general or limited partnership that owns the property;

(4) A member of a limited-liability company that owns the property;

(5) A trustee of the trust that owns the property;

(6) An officer or director of a corporation that owns the property;

(7) A person employed by the owner of the property or an affiliate of the owner who is acting within the scope of his or her employment; or

(8) An employee or officer of a management company under a written agreement with the property owner that satisfies the conditions of NRS 361.362, as amended by section 2 of Assembly Bill No. 452, chapter 463, Statutes of Nevada 2015, at page 2690;

(f) The physical address of the property or, in the case of personal property, of the place where the property is located, including the county and, if applicable, the city;

(g) The assessor's parcel number or identifying number of the property;

(h) An indication of whether the appeal involves more than one property and, if so, the assessor's parcel number or identifying number of each such property included in the appeal;

(i) The fiscal year and type of the assessment roll that sets forth the valuation being appealed;

(j) The name, title, company name, if applicable, mailing address, telephone number for daytime business hours, alternate telephone number, facsimile transmission number and electronic mail address of the authorized agent;

(k) The signature and title of the agent acknowledging that he or she has accepted the appointment as the authorized agent and the date on which he or she accepted the appointment; and

(l) A verification signed by a person who declares under penalty of perjury that:

(1) The information contained in the authorization, including any accompanying statements or documents, is true, correct and complete to the best of his or her knowledge and belief;

(2) The signatory has appointed the authorized agent named in the form and is authorized to make the appointment; and

(3) The signatory is:

(I) The owner of the property, including, without limitation, a person who owns, controls or possesses in its entirety taxable property, including a leasehold interest, possessory interest, beneficial interest or beneficial use in the property; or

(II) A person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment.

↪ A person who verifies an authorization pursuant to this paragraph must include his or her signature, title and the date on which he or she signs the verification.

Sec. 13. NAC 361.708 is hereby amended to read as follows:

361.708 1. A party may appear in person or by his or her authorized agent. *The appearance of a person employed by the party or an affiliate of the party who is acting within the scope of his or her employment shall be deemed the appearance of the party.*

2. If the property the valuation of which is the subject of a hearing is owned by more than one person, the appearance of any owner or ~~the person who filed the petition~~ *person employed*

by any owner or an affiliate of any owner who is acting within the scope of his or her employment shall be deemed the appearance of the party.

3. If a party is a business entity, it may appear by any ~~officer or employee~~ *owner or person employed by any owner or an affiliate of any owner who is acting within the scope of his or her employment* or by an authorized agent.

4. At the time and place set for the hearing, if a party fails to appear, the State Board may:

- (a) Proceed with the hearing;
- (b) Dismiss the proceeding with or without prejudice; or
- (c) Recess the hearing for a period to be set by the State Board to enable the party to attend.

Sec. 14. NAC 361.721 is hereby amended to read as follows:

361.721 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. ~~Each document must be signed by the party, or authorized agent of the party, submitting it and must include the current mailing address and telephone number of the submitter. Documents submitted after the assignment of a case number pursuant to NAC 361.7014 must include the case number assigned.~~



MICHELE W. SHAFE

Clark County Assessor

500 S. Grand Central Pkwy, PO Box 561401, Las Vegas NV 89155-1401
Telephone: 702-455-3891 • Fax 702-455-5553
www.clarkcountynv.gov/assessor



Sent via email and US Mail

May 24, 2016

Ms. Terry Rubald
c/o State Board of Equalization
1550 College Parkway, Suite 115
Carson City, NV 89706

RE: Proposed Regulation LCB File R097-15

Dear Ms. Rubald,

The Clark County Assessor's Office submits recommendations for the April 8, 2016 draft of R097-15 as follows:

- 1) Section 2, page 3. Change "Person employed to include" to "**Person employed to include, without limitation**". This allows additional flexibility for accepting signed authorizations from persons who are acting within the scope of their employment.
- 2) Section 10, page 10, and Section 11, page 15. Change "Commercial land" to "**Commercial property**".

This letter is timely in accordance with your request to have written submissions two weeks prior to the June 16 State Board of Equalization hearing.

Thanks in advance for considering our suggestions.

Sincerely,

A handwritten signature in cursive script that reads "Doug Scott".

Doug Scott
Assistant Director of Assessment Services
dts@ClarkCountyNV.gov

Hearing Notices



BRIAN SANDOVAL
Governor

STATE OF NEVADA
STATE BOARD OF EQUALIZATION

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160

DENNIS MESERVY
Chairman
DEONNE CONTINE
Secretary

Posted: June 17, 2016

**NOTICE OF PUBLIC HEARING
FOR THE ADOPTION OF PERMANENT REGULATION OF THE
STATE BOARD OF EQUALIZATION**

The State Board of Equalization (State Board) will hold a public hearing on July 18, 2016 commencing at 8:30 a.m. at the Grant Sawyer Office Building, Room 4412, 555 East Washington Avenue, Las Vegas, Nevada with video-conferencing to State Legislative Building, Room 2134, 401 South Carson Street, Carson City, Nevada as well as internet connection at <https://www.leg.state.nv.us/App/Calendar/A/> with teleconferencing available. Please call the State Board at (775) 684-2160 for the teleconference number. The State Board will receive testimony from all interested persons and consider and take action on proposed permanent adoption of amendments, additions and deletions to the Nevada Administrative Code as identified in **Revised Proposed Regulation of the State Board of Equalization dated June 13, 2016, LCB File No. R097-15**. If no person who is directly affected by the proposed action appears to request time to make an oral presentation, the State Board 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 revised proposed permanent regulation, **LCB File No. R097-15**, is to update and clarify existing provisions relating to the practice and procedure in contested cases before the State Board. The proposed regulation is intended to make State Board administrative processes related to petitions for appeal and agent authorizations consistent with Assembly Bill 452, chapter 463, Statutes of Nevada 2015 at page 2869.

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

First: Sections 2-7 and 9-14 of the regulation make various additions and changes to the procedures for conducting an appeal before the State Board primarily to reflect the changes made by A.B. 452 (2015). In particular, Section 3 provides that the provisions of NRS 361.362 which are applicable to an appeal from a county to the State Board also apply to a direct appeal to the State Board.

Second: Section 4 of the regulation provides examples of the types of documentation a person may submit to cure an objection to a written authorization.

Third: Section 5 of the regulation clarifies the authority of the person filing an appeal on behalf of the owner with regard to representation, receipt of notices, and ability to enter into stipulations and withdrawals of the appeal.

Fourth: Section 6 of the regulation clarifies the authority of a person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment to file an appeal or grant an agent authorization to file an appeal.

Fifth: Section 7 of the regulation provides that duplicate exhibits must not be submitted for the record of the State Board.

Sixth: Section 8 of the regulation provides that the practice and procedure in contested cases before the State Board shall be deemed to apply to practice and procedure in contested cases before a county board of equalization.

Seventh: Sections 10 and 11 of the regulation provide for the types of information required on petitions for appeals of county board decisions and petitions for direct appeals to the State Board, including a description of the taxpayer petitioner's relationship to the owner of the property and a verification providing that the information contained in the petition and accompanying statements or documents are true, correct and complete under penalty of perjury.

Eighth: Section 12 of the regulation provides for the types of information required on agent authorization forms, including a verification providing that the information contained in the authorization and accompanying statements or documents are true, correct and complete under penalty of perjury,

Ninth: Section 13 of the regulation provides that a party who may appear includes a person employed by the party or an affiliate of the party acting within the scope of his or her employment.

2. 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 does not impose a direct and significant economic burden upon a small business or restrict the formation, operation or expansion of a small business. In making this analysis, the Department considered that the economic benefit derived from a streamlined appeal process outweighed the cost of completing the appeal form or agent authorization with the requested additional information.

B. Immediate and Long-Term Effects.

The immediate and long-term effects will be to improve efficiency and reduce costs associated with the administration of appeals in contested cases before the State Board.

3. The Methods Used by the Agency in Determining the Impact on a Small Business.

The Department mailed or emailed a Small Business Impact Statement and Questionnaire on October 21, 2015 to persons and businesses on the Department's interested parties list. No responses were received. Because of the nature of the regulation, the Department believes there is minimal to no impact on a small business.

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

The proposed permanent regulation is expected to reduce the number of procedural issue appeals related to proper agent authorizations. The estimated cost of enforcement related to oversight of the petitions and authorizations to the Department of Taxation is minimal.

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.

Persons wishing to comment on the proposed action of the State Board of Equalization 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, at the addresses listed below and on the Department of Taxation website, <http://tax.nv.gov/> 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.

Deonne Contine, Secretary



By Terry E. Rubald, Deputy Executive Director
Department of Taxation
June 17, 2016

Note 1: We are pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Department of Taxation in writing, at 1550 College Parkway, Carson City Nevada, 89706 or call (775) 684-2180 prior to the meeting.

Note 2: Materials and files for items on this notice are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this notice may be made to:
Terry Rubald, Deputy Executive Director, Department of Taxation, 1550 College Parkway, Suite 115, Carson City, NV 89706

Note 3: Notice of this meeting was posted in the following Carson City, Nevada locations: Department of Taxation, 1550 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 <http://tax.nv.gov/> and on the Internet website maintained by the Legislative Counsel Bureau <http://leg.state.nv.us/> and the Department of Administration website <https://notice.nv.gov/>.

Exhibits

Appeal and Agent Authorization Forms Currently in use



Nevada State Board of Equalization
 Taxpayer Petition for Appeal from
 the Decision of the County Board of Equalization
 If you have questions about this form or the appeal process, please call: (775) 684-2160.
 Email completed form to: ANITA.MOORE@tax.state.nv.us or Fax (775) 684-2020

Please Print or Type:

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ()	ALTERNATE PHONE ()	FAX NUMBER ()

Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

- Sole Proprietorship Trust Corporation
 Limited Liability Company (LLC) General or Limited Partnership Government or Governmental Agency
 Other, please describe: _____

The organization described above was formed under the laws of the State of _____.

The organization described above is a non-profit organization. Yes No

Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: Additional information may be necessary.

- Self Trustee of Trust Employee of Property Owner
 Co-owner, partner, managing member Officer of Company
 Employee or Officer of Management Company
 Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
 Other, please describe: _____

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
---------	-------------	----------------------	--------

2. Enter Applicable APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER
--------------------------------	----------------

3. Does this appeal involve multiple parcels? Yes No *List multiple parcels on a separate, letter-sized sheet.*

If yes, enter number of parcels: _____	Multiple parcel list is attached. <input type="checkbox"/>
--	--

4. Check Property Use Type:

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

5. Check Year and Roll Type of Assessment being appealed:

<input type="checkbox"/> 2016-2017 Secured Roll	<input type="checkbox"/> 2015-2016 Unsecured Roll	<input type="checkbox"/> 2015-2016 Supplemental Roll
<input type="checkbox"/> 2016-2017 Centrally-assessed Roll	<input type="checkbox"/> 2015-2016 Net Proceeds Roll	

Other years being appealed: _____
Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

Part E. VALUE OF PROPERTY

Property Type	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land				
Buildings				
Personal Property				
Total				

Form 5101SBE

Part F. TYPE OF APPEAL

Check box which best describes the authority of the State Board to take jurisdiction to hear the appeal.

<input type="checkbox"/>	NRS 361.360(1); NRS 361.400(2): The value of real or personal property is being appealed; the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property.
<input type="checkbox"/>	NRS 361A.240(2)(b): The under-or-over valuation of open-space use property is being appealed
<input type="checkbox"/>	NRS 361A.273(1): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after July 1 and before December 16 and the appeal was heard by the County Board..
<input type="checkbox"/>	NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the applicable exemption:
<input type="checkbox"/>	Other reason, please describe. _____

Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL.

Part H. COUNTY APPEAL INFORMATION

County in which appeal was heard:	County Case Number:	Date Heard by County:
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VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part I below is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part I.

_____	_____
Petitioner Signature	Title
_____	_____
Print Name of Signatory	Date

Part I. AUTHORIZATION OF AGENT *Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the State Board. List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.*

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT:			TITLE:		
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE ()	ALTERNATE PHONE ()	FAX NUMBER ()

Authorized Agent must check each applicable statement and sign below.

- I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.
- I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and the limitations contained in the Agent Authorization Form to be separately submitted.

_____	_____
Authorized Agent Signature	Title
_____	_____
Print Name of Signatory	Date

For Clerk Use Only



Nevada State Board of Equalization
 Taxpayer Petition for Direct Appeal

If you have questions about this form or the appeal process, please call: (775) 684-2160.
 Email completed form to: ANITA.MOORE@tax.state.nv.us or Fax (775) 684-2020

Please Print or Type:

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER)				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ()	ALTERNATE PHONE ()	FAX NUMBER ()

Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

- Sole Proprietorship Trust Corporation
 Limited Liability Company (LLC) General or Limited Partnership Government or Governmental Agency
 Other, please describe: _____

The organization described above was formed under the laws of the State of _____.
 The organization described above is a non-profit organization. Yes No

Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: Additional information may be necessary.

- Self Trustee of Trust Employee of Property Owner
 Co-owner, partner, managing member Officer of Company
 Employee or Officer of Management Company
 Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
 Other, please describe: _____

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
---------	-------------	----------------------	--------

2. Enter Applicable APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
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3. Does this appeal involve multiple parcels? Yes No *List multiple parcels on a separate, letter-sized sheet.*

If yes, enter number of parcels: _____	Multiple parcel list is attached. <input type="checkbox"/>
--	--

4. Check Property Type:

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

5. Check Year and Roll Type of Assessment being appealed:

<input type="checkbox"/> 2016-2017 Secured Roll	<input type="checkbox"/> 2015-2016 Unsecured Roll	<input type="checkbox"/> 2015-2016 Supplemental Roll
<input type="checkbox"/> 2016-2017 Centrally-assessed Roll	<input type="checkbox"/> 2015-2016 Net Proceeds Roll	

Other years being appealed: _____

Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

Part E. VALUE OF PROPERTY

Property Type	As established by County Assessor or Department of Taxation		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land				
Buildings				
Personal Property				
Possessory interest in real property				
Centrally-assessed properties				
Net Proceeds of Minerals				
Total				



Nevada State Board of Equalization
Assessor Petition for Appeal from
 the Decision of the County Board of Equalization
 If you have questions about this form or the appeal process, please call: (775) 684-2160
 Email completed form to: ANITA.MOORE@tax.state.nv.us or Fax (775) 684-2020
PROPERTY OWNERS MUST NOT USE THIS FORM. USE FORM 5101SBE.

Please Print or Type:

Part A. ASSESSOR INFORMATION

NAME OF ASSESSOR AND COUNTY TITLE :					
NAME OF ASSESSOR REPRESENTATIVE				TITLE	
MAILING ADDRESS (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ()	ALTERNATE PHONE ()	FAX NUMBER ()

Part B. PROPERTY OWNER AND RESPONDENT INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
NAME OF RESPONDENT (IF DIFFERENT THAN PROPERTY OWNER LISTED ABOVE):				TITLE	
MAILING ADDRESS OF RESPONDENT (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ()	ALTERNATE PHONE ()	FAX NUMBER ()

Part C. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person.

- Sole Proprietorship Trust Corporation
 Limited Liability Company (LLC) General or Limited Partnership Government or Governmental Agency
 Other, please describe: _____
 The organization described above was formed under the laws of the State of _____.
 The organization described above is a non-profit organization. Yes No

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
---------	-------------	----------------------	--------

2. Enter Applicable APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER
--------------------------------	----------------

3. Does this appeal involve multiple parcels? Yes No *List multiple parcels on a separate, letter-sized sheet.*

If yes, enter number of parcels: _____	Multiple parcel list is attached. <input type="checkbox"/>	
--	--	--

4. Check Property Use Type:

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

5. Check Year and Roll Type of Assessment being appealed:

<input type="checkbox"/> 2016-2017 Secured Roll	<input type="checkbox"/> 2015-2016 Unsecured Roll	<input type="checkbox"/> 2015-2016 Supplemental Roll
<input type="checkbox"/> 2016-2017 Centrally-assessed Roll	<input type="checkbox"/> 2015-2016 Net Proceeds Roll	

Other years being appealed: _____

Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.



Nevada State Board of Equalization

Petition for Direct Appeal by County Assessor or Department of Taxation

If you have questions about this form or the appeal process, please call: (775) 684-2160

Email completed form to: ANITA.MOORE@tax.state.nv.us or Fax (775) 684-2020

PROPERTY OWNERS MUST NOT USE THIS FORM. USE FORM 5102SBE.

Please Print or Type:

Part A. PETITIONER INFORMATION

NAME OF PETITIONER AND/OR ORGANIZATION :					
NAME OF ASSESSOR OR DEPARTMENT REPRESENTATIVE				TITLE	
MAILING ADDRESS (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ()	ALTERNATE PHONE ()	FAX NUMBER ()

Part B. PROPERTY OWNER AND RESPONDENT INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
NAME OF RESPONDENT (IF DIFFERENT THAN PROPERTY OWNER LISTED ABOVE):				TITLE	
MAILING ADDRESS OF RESPONDENT (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ()	ALTERNATE PHONE ()	FAX NUMBER ()

Part C. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person.

- Sole Proprietorship Trust Corporation
 Limited Liability Company (LLC) General or Limited Partnership Government or Governmental Agency
 Other, please describe: _____

The organization described above was formed under the laws of the State of _____.

The organization described above is a non-profit organization. Yes No

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
---------	-------------	----------------------	--------

2. Enter Applicable APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER
--------------------------------	----------------

3. Does this appeal involve multiple parcels? Yes No

List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels: _____	Multiple parcel list is attached. <input type="checkbox"/>
--	--

4. Check Property Use Type:

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

5. Check Year and Roll Type of Assessment being appealed:

<input type="checkbox"/> 2016-2017 Secured Roll	<input type="checkbox"/> 2015-2016 Unsecured Roll	<input type="checkbox"/> 2015-2016 Supplemental Roll
<input type="checkbox"/> 2016-2017 Centrally-assessed Roll	<input type="checkbox"/> 2015-2016 Net Proceeds Roll	

Other years being appealed: _____

Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.



Nevada State Board of Equalization *Agent Authorization Form*

If you have questions about this form or the appeal process, please call: (775) 684-2160.
Email completed form to: ANITA.MOORE@tax.state.nv.us or Fax (775) 684-2020

Please Print or Type:

Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE:	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
CITY	STATE	ZIP CODE	DAYTIME PHONE ()	ALTERNATE PHONE ()	FAX NUMBER ()

Part B. PROPERTY OWNER INFORMATION

Check organization type which best describes the Property Owner if not a natural person: **Natural persons may skip Part B.**

- Sole Proprietorship Trust Corporation
 Limited Liability Company (LLC) General or Limited Partnership Government or Governmental Agency
 Other, please describe: _____

The organization described above was formed under the laws of the State of _____.

The organization described above is a non-profit organization. Yes No

Part C. RELATIONSHIP OF PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER

Check box which best describes the relationship of Petitioner to Property Owner: **Additional information may be necessary.**

- Self Trustee of Trust Employee of Property Owner
 Co-owner, partner, managing member Officer of Company
 Employee or Officer of Management Company
 Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
 Other, please describe: _____

Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION:

Enter Applicable Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
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Multiple parcel list attached. (Use letter-size paper)

Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED:

<input type="checkbox"/> 2016-2017 Secured Roll	<input type="checkbox"/> 2015-2016 Unsecured Roll	<input type="checkbox"/> 2015-2016 Supplemental Roll
<input type="checkbox"/> 2016-2017 Centrally-assessed Roll	<input type="checkbox"/> 2015-2016 Net Proceeds Roll	

Other years being appealed: _____

Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

Record from Workshops



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
ROBERT R. BARENGO
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

NOTICE OF WORKSHOP

To Solicit Comments on Proposed Regulations

To: To All Interested Parties

From: Terry Rubald, Deputy Executive Director, Department of Taxation

Date: October 21, 2015

Re: Workshop on Proposed Regulations to be Adopted by the State Board of Equalization

The Department of Taxation will hold a workshop on behalf of the State Board of Equalization to receive input on proposed language changes to the Nevada Administrative Code Chapter 361. The proposed permanent regulation requires information on appeal forms and agent authorization forms describing the authority of a person to file an appeal or appoint an agent to represent the owner; and provides for a penalty of perjury clause on the written authorization. The proposed regulation amends NAC 361.701, 361.7012 and NAC 361.7018 providing for the information needed to notify the State Board and county boards of equalization regarding representation on behalf of an owner of property and other miscellaneous provisions.

Date and Time of Meeting: November 5, 2015 1:00 p.m.

The workshop will be held at the following locations:

Place of Meeting:

Nevada Department of Transportation
Third Floor Conference Room
1263 S. Stewart Street
Carson City, Nevada 89712

Video Conference To:

Nevada Department of Transportation
123 East Washington Avenue
Building D – Materials Lab
Las Vegas, NV 89101

This meeting will also be part of a teleconference. Please call the Department at (775) 684-2100 for the teleconference number. You may also listen and view this meeting by going to the Legislative Counsel Bureau at http://leg.state.nv.us/. Click on live meetings.

All interested parties will have the opportunity to present their ideas for suggested language at this workshop. The Department encourages you to provide your suggestions in writing. Although the Department requests interested parties submit written suggestions at least one week in advance so the ideas can be disseminated to others, written comments may be accepted at any time.

Note 1: 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 College Parkway, Carson City Nevada, 89706 or call (775) 684-2066 prior to the meeting.

Note 2: Materials and files for items on this notice are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this notice may be made to:

Terry Rubald, Deputy Executive Director, Department of Taxation, 1550 College Parkway, Carson City, NV 89706

Note 3: Notice of this meeting was posted in the following Carson City, Nevada location: Department of Taxation 1550 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 http://tax.nv.gov/ and on the Internet website maintained by the Legislative Counsel Bureau http://leg.state.nv.us/ and the Department of Administration website https://notice.nv.gov/.

**Nevada Department of Taxation
Local Government Services Division**

**Small Business Impact Statement and Questionnaire
(Response Requested by November 5, 2015)**

LCB File No. R097-15P

LCB File No. R097-15P amends State Board of Equalization ("State Board") procedures regarding information in property tax appeal petitions; notice of representation by an authorized agent to the State Board; documentation necessary to demonstrate authority of representative to file an appeal on behalf of an owner; definitions of parties in an appeal; and submission of duplicate documents. A copy of the draft regulation is enclosed.

The Department's preliminary analysis indicates there is no direct and significant economic burden on small businesses based on the contents of the proposed regulation. Nevertheless, the Department solicits comment from small businesses as to whether the regulation poses a direct and significant economic burden on the business or whether the business anticipates the regulation would directly restrict the formation, operation, or expansion of the small business. Your input is needed to have a complete analysis of the economic effect of the regulation on small business.

Please answer each of the questions that apply and add any qualifying remarks that may help us to understand your position. Mail, FAX or Email your completed form by November 5, 2015:

Terry E. Rubald
Deputy Executive Director
Nevada Department of Taxation
1550 College Parkway
Carson City, Nevada 89706
trubald@tax.state.nv.us
FAX: (775) 684-2020

Brief Description of Proposed Changes to the Regulation

LCB File No. 097-15 was proposed to generally clarify and improve the procedures for appealing before the State Board of Equalization, including the information collected on appeal forms and agent authorization forms, what a written authorization entails, and definitions for the participants in an appeal. These regulations take into consideration the changes made to NRS 361.334 regarding ownership of property and NRS 361.362 regarding the written authorization that authorizes a person to file an appeal on behalf of an owner. NAC 361.721 regarding duplication of exhibits is also proposed for amendment.

Small Business Impact Questionnaire LCB File No. R097-15

Part A. CONTACT INFORMATION

<i>NAME OF SMALL BUSINESS :</i>					
<i>NAME OF CONTACT PERSON</i>				<i>TITLE</i>	
<i>MAILING ADDRESS (STREET ADDRESS OR P.O. BOX)</i>				<i>EMAIL ADDRESS:</i>	
<i>CITY</i>	<i>STATE</i>	<i>ZIP CODE</i>	<i>DAYTIME PHONE</i> ()	<i>ALTERNATE PHONE</i> ()	<i>FAX NUMBER</i> ()

Part B. Is the business listed above a “small business”? Please check the appropriate box.

NRS 233B.0382 defines a small business as a business conducted for profit, which employs fewer than 150 full-time or part-time employees.

My business employs fewer than 150 full-time or part-time employees.

My business employs 150 or more full-time or part-time employees.

Part C. If your business employs fewer than 150 full-time or part-time employees, please answer the following questions:

1. Do you anticipate a specific proposed regulatory provision will have a direct and significant economic burden upon your business?

Yes No

If you checked the “yes” box, please list each regulatory provision (e.g., Section 11 amending NAC 361.721), and describe the direct and significant economic burden it will have on your business. Attach additional sheets if necessary.

2. Do you anticipate the proposed regulations will directly restrict the formation, operation or expansion of your small business? Yes No

If you checked the “yes” box, please list each regulatory provision (e.g., Section 1, 287.778(1)(a)) , and describe the restriction it will have on your business. Attach additional sheets if necessary.

**PROPOSED REGULATION OF THE
STATE BOARD OF EQUALIZATION**

LCB File No. R097-15

Submitted to LCB on September 14, 2015

EXPLANATION – Matter in *italics* is new; matter in brackets [omitted material] is material to be omitted.

AUTHORITY: §§1-22, NRS 361.375 and 361.395.

A REGULATION relating to taxation; amending procedures regarding information in appeal petitions; notice of representation by an authorized agent to the State Board of Equalization; documentation necessary to demonstrate authority of petitioner to file an appeal; definitions of parties in an appeal; submission of duplicate documents; and providing other matters properly relating thereto.

Section 1. Chapter 361 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 11, inclusive, of this regulation.

Sec. 2. *1. A county assessor, county board of equalization, the Department of Taxation or State Board of Equalization may request the petitioner to provide sufficient documentation to demonstrate the authority of the petitioner to file an appeal or appoint an agent to file an appeal on behalf of the owner, including, but not limited to:*

(a) A current lease agreement or management agreement;

(b) Articles of Organization or Articles of Incorporation; or

(c) A list filed annually with the Secretary of State identifying the petitioner as a member, manager, officer, owner, partner, proprietor, director, trustee, or incorporator of the business entity owner.

Sec. 3. *The written authorization that authorizes a person to file an appeal concerning the assessment that was made pursuant to NRS 361.362 shall be:*

(a) Presumed to include the authority to appear before a county board of equalization and the State Board of Equalization to contest the value and/or exemption established for the properties being appealed, to receive all notices and decision letters related to the appeal, and to represent the petitioner in all related hearings and matters including stipulations and withdrawals unless the written authorization specifically removes such authority;

(b) Limited to the properties, tax roll, and fiscal year named in the written authorization.

Sec. 4. *Petitions submitted to county boards of equalization must substantially contain the information required by NAC 361.701, except for NAC 361.701(2)(i) which may be omitted; and (k) for which the petition may substitute the authority of the county board to hear the appeal.*

Sec. 5. *The agent authorization submitted to county boards of equalization must substantially contain the information required by NAC 361.7018(2).*

Sec. 6. **NAC 361.690 is hereby amended as follows:**

1. *“Affiliate” means any firm related to another through ownership or control by a parent entity.*

2. *“Authorized agent” means a person authorized by the owner of any real or personal property placed on the secured or unsecured property tax rolls to file an appeal on behalf of the owner of the property as that term is defined in NRS 361.334. The authorized agent does not include a “person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment”.*

3. *“Department” means the Department of Taxation.*

[~~4~~] 4. “Intervener” means a person, government, governmental agency or political subdivision of a government, other than an original party to a proceeding, who has been granted leave to intervene in a proceeding pursuant to [NAC 361.692](#).

[~~2~~] 5. “Petitioner” means a party who initiates or commences an administrative proceeding before the State Board pursuant to the provisions of [chapter 361](#) of NRS.

6. *“A person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment” has the authority of the owner to file an appeal pursuant to NRS 361.155; 361.356, NRS 361.357, NRS 361.360, NRS 361.403, NRS 361A.240, NRS 361A.273, and NRS 362.135 or to appoint an authorized agent to act on behalf of the owner to file an appeal pursuant to NRS 361.356, NRS 361.357, NRS 361.360, NRS 361.403, NRS 361A.240, NRS 361A.273, and NRS 362.135.*

[~~3~~] 7. “Respondent” means a party who responds to an administrative proceeding initiated or commenced by a petitioner.

Sec. 7. NAC 361.701 is hereby amended as follows:

1. A person entitled to appeal the final decision of a county board to the State Board pursuant to [NRS 361.360, NRS 361A.240\(2\)\(b\), or NRS 361A.273\(1\)](#) must file a petition requesting the State Board to hear his or her appeal.

2. The petition must be on the form prescribed by the State Board and must include:

(a) The name of the property owner of record as it appears on the tax roll being appealed;

~~[(a)]~~ (b) The name and mailing address of the petitioner and the petitioner's contact person, if any;

~~[(b)]~~ (c) The telephone number for daytime business hours ~~[and facsimile number]~~ *alternative telephone number, and facsimile transmission telephone number*, if available, of the petitioner and the petitioner's contact person, if any;

~~[(e)]~~ (d) The electronic mail address, ~~[if available,]~~ of the petitioner and the petitioner's contact person, if any;

~~[(d) The tax years being appealed;]~~

(e) The assessor's parcel number or identifying number of the property on which the petitioner is appealing the valuation *and the physical address, including the county where the property is located, and the city if applicable;*

(f) Whether the appeal involves multiple parcels and a list of each parcel by assessor's parcel number or identifying number of the property;

(g) The predominant use type of the property, including, but not limited to, vacant land, residential, multi-family residential, mobile home treated as personal property, commercial, agricultural, mining, industrial, personal or possessory interest property;

(h) The fiscal year of the tax roll and the tax roll type containing the property value being appealed;

~~[(f)]~~ (i) The name of the county board, the hearing or case number, and the date the case was heard by the county board;

~~[(g) The name and mailing address of the respondent if the petition is filed by the county assessor or the Department;]~~

~~[(h)]~~ (j) The taxable value *and assessed value* established by the ~~[county assessor]~~ *county board* as set forth on the secured or unsecured tax roll ~~[and the current taxable value determined by the county board, if different, on which the assessment of the property is based]~~ *and the taxable and assessed value sought by the petitioner for each component of the parcel such as land, improvements or personal property;*

~~[(i)] [A statement that the petitioner has read the petition and believes the contents to be true, correct and complete followed by the person's signature, or the signature of the authorized agent, if any; and]~~

~~[(j)] [A brief statement of the relief sought or the specific taxable value sought for each component of the parcel such as land, improvements or personal property]~~

(k) The authority of the State Board to hear the appeal; and

(l) A description of the issues and contentions being appealed.

3. *For a petitioner other than a county assessor or Department, the petition must include, in addition to the requirements of subsection 2:*

(a) If the property owner is not a natural person:

I. The organizational type of the entity, including, but not limited to, a sole proprietorship, trust, corporation, limited liability company, general or limited partnership, or government or governmental agency;

II. The name of the State under the laws of which the organization was formed;

III. Whether the organization or entity is a non-profit organization;

(b) The nature of the relationship of the petitioner to the property owner of record, such as, but not limited to, him-or-herself; trustee of trust entity; employee or officer of

property owner, management company, or leasehold or possessory interest owner; co-owner, partner, or managing member; or officer of corporation;

(c) Authorization of the agent, if any, pursuant to Section 9 of these regulations, including contact information of the agent, the printed name, signature and title of each authorized agent accepting the appointment as the authorized agent; and the date the authorization was accepted.

(d) A verification of the petition in the manner provided for verification in NRS 15.010 by the petitioner that, under penalty of perjury:

(1) The information contained in the petition, including any accompanying statements or documents, are true, correct and complete to the best of the petitioner's knowledge and belief;

(2) The petitioner is:

I. The person who owns or controls taxable property, or possesses taxable property in its entirety;

II. The lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use; or

III. The person employed by the property owner or an affiliate of the property owner acting within the scope of his or her employment.

(3) If an agent is appointed, the petitioner has the authority to appoint the authorized agent; and

(e) The signature and title of the petitioner or the authorized agent, as applicable, and the date the petition was executed.

4. For a petition submitted by a county assessor or Department, the petition must include, in addition to the requirements of subsection 2:

(a) The name of the property owner of record as it appears on the tax roll being appealed;

(b) If the property owner is not a natural person, the organizational type of the entity, including, but not limited to, a sole proprietorship, trust, corporation, limited liability company, general or limited partnership, or government or governmental agency, if available;

(c) The name and mailing address of the respondent and the respondent's contact person, if any;

(d) The telephone number for daytime business hours, alternative telephone number, and facsimile transmission telephone number, if available, of the respondent or the respondent's contact person, if any;

(e) The electronic mail address, if available, of the respondent or the respondent's contact person, if any;

(f) A verification by the county assessor or Department that, under penalty of perjury, the information contained in the petition, including any accompanying statements or documents, are true, correct and complete to the best of the assessor's or Department's knowledge and belief;

(g) The signature and title of the county assessor or Department representative, as applicable, and the date the petition was executed.

[3-] 5. The State Board will provide a form of [the] *each* petition *type* to each county assessor and county clerk. ~~[The State Board will, and]~~ The county assessor and county clerk shall, make available a copy of the *appropriate* form to any person.

Sec. 8. NAC 361.7012 is hereby amended as follows:

1. A person entitled to file a direct appeal must file a petition with the State Board requesting the State Board to hear his or her appeal.

2. The petition must be on the form prescribed by the State Board and must include:

(a) The name of the property owner of record as it appears on the tax roll being appealed;

~~[(a)]~~ *(b) The name and mailing address of the petitioner and the petitioner's contact person, if any;*

~~[(b)]~~ *(c) The telephone number for daytime business hours ~~[and facsimile number]~~ alternative telephone number, and facsimile transmission telephone number, if available, of the petitioner and the petitioner's contact person, if any;*

~~[(e)]~~ *(d) The electronic mail address, ~~[if available,]~~ of the petitioner and the petitioner's contact person, if any;*

~~[(d)] The tax years being appealed;~~

(e) The assessor's parcel number or identifying number of the property on which the petitioner is appealing the valuation and the physical address, including the county where the property is located, and the city if applicable;

(f) Whether the appeal involves multiple parcels and a list of each parcel by assessor's parcel number or identifying number of the property;

(g) The predominant use type of the property, including, but not limited to, vacant land, residential, multi-family residential, mobile home treated as personal property, commercial, agricultural, mining, industrial, personal or possessory interest property, or net proceeds of minerals;

(h) The fiscal year of the tax roll and the tax roll type containing the property value being appealed;

~~[(f) (i) The roll value established by the county assessor or the Department, as applicable;]~~ *The taxable value and assessed value established by the county assessor or Department, as applicable, set forth on the appropriate tax roll; and the taxable and assessed value sought by the Petitioner; and*

~~[(g) The name and mailing address of the respondent if the petition is filed by a county assessor or the Department; and]~~

~~[(h) [A statement that the petitioner has read the petition and believes the contents to be true, correct and complete followed by the person's signature, or the signature of the authorized agent, if any; and]~~

(j) A reference to the authority of the State Board to hear the appeal.

3. For a petitioner other than a county assessor or Department, the petition must include, in addition to the requirements of subsection 2:

(a) If the property owner is not a natural person:

I. The organizational type of the entity, including, but not limited to, a sole proprietorship, trust, corporation, limited liability company, general or limited partnership, or government or governmental agency;

II. The name of the State under the laws of which the organization was formed;

III. Whether the organization or entity is a non-profit organization;

(b) The nature of the relationship of the petitioner to the property owner of record, such as, but not limited to, him-or-herself; trustee of trust entity; employee or officer of

property owner, management company, or leasehold or possessory interest owner; co-owner, partner, or managing member; or officer of corporation;

(c) Authorization of the agent, if any, pursuant to Section 9 of these regulations, including contact information of the agent, the signature and title of the authorized agent accepting the appointment as the authorized agent; and the date the authorization was accepted.

(d) A verification of the petition in the manner provided for verification in NRS 15.010 by the petitioner that, under penalty of perjury:

(1) The information contained in the petition, including any accompanying statements or documents, are true, correct and complete to the best of the petitioner's knowledge and belief;

(2) The petitioner is:

I. The person who owns or controls taxable property, or possesses taxable property in its entirety;

II. The lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use; or

III. The person employed by the property owner or an affiliate of the property owner acting within the scope of his or her employment.

(3) If an agent is appointed, the petitioner has the authority to appoint the authorized agent; and

(e) The signature and title of the petitioner or the authorized agent, as applicable, and the date the petition was executed.

4. For a petition submitted by a county assessor or Department, the petition must include, in addition to the requirements of subsection 2:

(a) The name of the respondent as it appears on the tax roll being appealed;

(b) If the respondent is not a natural person, the organizational type of the entity, including, but not limited to, a sole proprietorship, trust, corporation, limited liability company, general or limited partnership, or government or governmental agency, if available;

(c) The name and mailing address of the respondent and the respondent's contact person, if any;

(d) The telephone number for daytime business hours, alternative telephone number, and facsimile transmission telephone number, if available, of the respondent or the respondent's contact person, if any;

(e) The electronic mail address, if available, of the respondent or the respondent's contact person, if any;

(f) A verification by the county assessor or Department that, under penalty of perjury, the information contained in the petition, including any accompanying statements or documents, are true, correct and complete to the best of the assessor's or Department's knowledge and belief; and

(g) The signature and title of the county assessor or Department representative, as applicable, and the date the petition was executed.

[3.] 5. The State Board will annually provide a form of [the] *each* petition *type* to the Department, and each county assessor, who shall provide a copy of the form to any person upon request.

~~[4.]~~ **6.** In addition to the information required pursuant to subsection 2, **3, or 4**, a petitioner, must submit:

(a) A statement reciting the facts, reasons and statutory basis relied upon to support the claim that the State Board should order a change in the taxable value or classification of the subject property;

(b) All evidence upon which the petition is based and which supports the claims therein;

(c) A copy of the final tax assessment notice for the year in question on the property that is the subject of the appeal; and

(d) A statement of the relief sought.

↪ This information must be submitted on the date of filing of the petition, if available, and if not available on the date of filing, not later than ~~[15]~~ **20 business** days before the date established for the hearing.

~~[5.]~~ **7.** If the appeal is from a valuation established pursuant to [NRS 361.320](#) ~~[or]~~ [361.325](#) or [362.100\(1\)\(b\)](#), the petition must be filed not later than January 15 of the year immediately following the year in which the valuation was made.

Sec. 9. NAC 361.7018 is hereby amended as follows:

NAC 361.7018 Notice of representation by authorized agent. ([NRS 361.375](#))

1. A petitioner who desires to be represented by an authorized agent must notify the State Board in writing. *Except as otherwise provided in subsection 2, the notice may be filed with the State Board at any time before the commencement of the hearing. The State Board will accept a notice filed by facsimile transmission, but the original document must be filed with the State Board before the commencement of the hearing.*

2. *If a person files a direct appeal pursuant to NRS 361A.240(2)(b), NRS 361A.273(2), NRS 361.403, or NRS 362.135 in a timely manner without the written authorization required by subsection 1, the person must provide that written authorization within 48 hours after the last day allowed for filing the appeal. Objections to a written authorization must be handled in the manner provided in NRS 361.362.*

~~[2.]~~ 3. ~~[Except as otherwise provided in this section,]~~ The written notification must be on the form prescribed by the State Board. The notice must include:

(a) *The name of the property owner of record as it appears on the tax roll being appealed;*

(b) *If the property owner is not a natural person, the organizational type of the entity, including, but not limited to, a sole proprietorship, trust, corporation, limited liability company, general or limited partnership, or government or governmental agency;*

(c) *The name of the State under the laws of which the organization was formed;*

(d) *Whether the organization or entity is a non-profit organization;*

~~[(a) The date the authorization statement is executed;~~

~~—(b) The specific parcels or assessments covered by the authorization or a statement that the agent is authorized to represent the petitioner on all parcels and assessments located in Nevada or in a specific county in Nevada;~~

~~[(e)]~~ (e) A statement to the effect that the agent is authorized to sign and file petitions ~~[in the specific calendar year in which the petition is filed]~~ and that the agent is authorized to represent the petitioner in all related hearings and matters *including stipulations and withdrawals;* ~~[and]~~

~~[(e)]~~ (f) Contact information, including the *daytime* telephone number, *alternative telephone number, facsimile transmission telephone number, [and], mailing address, and electronic mail address* of the petitioner;

(g) *The nature of the relationship of the petitioner to the property owner, such as, but not limited to, him-or-herself; trustee of trust entity; employee or officer of property owner, management company, or leasehold or possessory interest owner; co-owner, partner, or managing member; or officer of corporation;*

(h) *The assessor's parcel number or identifying number of the property on which the petitioner is appealing the valuation and the physical address, including the county where the property is located, and the city if applicable;*

(i) *Whether the appeal involves multiple parcels and a list of each parcel by assessor's parcel number or identifying number of the property;*

(j) *The fiscal year of the tax roll and the tax roll type containing the property value being appealed;*

(j) *Contact information of the agent, including the name and title of the agent, the company the agent works for, if any, the mailing address, electronic address, daytime and alternate phone numbers, and facsimile transmission number; and*

(k) *A verification of petition in the manner provided for verification in NRS 15.010 by the petitioner that, under penalty of perjury:*

(1)*The information contained in the agent authorization, including any accompanying statements or documents, are true, correct and complete to the best of the petitioner's knowledge and belief;*

(2) *The petitioner is:*

I. The person who owns or controls taxable property, or possesses taxable property in its entirety;

II. The lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use; or

III. The person employed by the property owner or an affiliate of the property owner acting within the scope of his or her employment; and

(3) The petitioner has the authority to appoint the authorized agent.

(l) The signature and title of the petitioner and the date the written authorization was executed; and

(m) The printed name, signature and title of each authorized agent accepting the appointment as the authorized agent; company name, if any; and the date the authorization was accepted.

~~[3. The notification must be signed by:~~

~~—(a) The petitioner or, if the petitioner is a business entity, by an officer or authorized employee of the business entity; and~~

~~—(b) The authorized agent.~~

~~4. If an authorized agent required to comply with NRS 361.362 to represent a petitioner before a county board wishes to represent the petitioner in an appeal to the State Board, the State Board will accept a copy of the written notice of authority filed with the county board as the notice required pursuant to this section so long as the other requirements of this section are met.]~~

Sec. 10. NAC 361.708 is hereby amended as follows:

NAC 361.708 Appearance of parties; failure to appear. ([NRS 361.375](#))

1. A party may appear in person or by his or her authorized agent.

2. If the property the valuation of which is the subject of a hearing is owned by more than one person, the appearance of any ~~[owner or the person who filed the petition]~~ *owner of the property as that term is defined in NRS 361.334, a person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment, or an authorized agent* shall be deemed the appearance of the party.

3. If a party is a business entity, it may appear by any ~~[officer or employee]~~ *owner of the property as that term is defined in NRS 361.334 or a person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment* or by an authorized agent.

4. At the time and place set for the hearing, if a party fails to appear, the State Board may:

(a) Proceed with the hearing;

(b) Dismiss the proceeding with or without prejudice; or

(c) Recess the hearing for a period to be set by the State Board to enable the party to attend.

Sec. 11. NAC 361.721 is hereby amended as follows:

NAC 361.721 – Format, execution and contents of documents. ([NRS 361.375](#)) 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. ~~[Each document must be signed by the party, or authorized agent of the party, submitting it and must include the current mailing address and telephone number of the submitter. Documents submitted after the assignment of a case number pursuant to [NAC 361.7014](#) must include the case number assigned.]~~ *For appeals of a decision of county board of equalization, the parties must not submit documents which are*

duplicates of documents already in the record of the county board of equalization. The staff of the State Board may remove duplicate submissions from the record of the State Board.

DRAFT

Terry Rubald

From: Susa, James M. <jsusa@dmyl.com>
Sent: Thursday, November 12, 2015 2:08 PM
To: Terry Rubald
Subject: Comments on LCB File no. R097-15

Thank you for the opportunity to provide comments on the draft regulations. I am disappointed that the phone connection was not working properly when the workshop to consider the draft regulations occurred.

Assembly Bill 452 was enacted to correct a problem. The problem was that numerous appeals filed in Clark County were denied by the County Board of Equalization because the Board determined that it could not verify that the person signing the agent authorization form indeed was the “owner” of the parcel being appealed. As a result, if the agent authorization form was invalid, then the parcel appeal form signed only by that agent was equally invalid. Without a timely appeal, Nevada law provided that the Assessor’s taxable value would become the final value for the fiscal year.

It is in that light that both the amendments to the statute and changes to the regulations must be considered. If the statutory changes and regulations do nothing to change the previous problem, then there is something wrong. Legislatures are far too busy to enact changes to statutes that accomplish nothing. Further, when a statute is changed to address a specific problem, it is called a “remedial” (meaning to remedy a problem) statute and there are many cases saying that you broadly construe the words in a remedial statute to accomplish the solution to the problem that started the entire statutory amendment process.

Assembly Bill 452 expanded NRS 361.334 to include a definition of “owner” (previously undefined in statute) to include not only the person holding legal title to the parcel, but also a person who controls the taxable property and also a person who possesses in its entirety the taxable property. Before the legislation, the only person that could appeal the value of the property was the person holding legal title. A tenant in possession of the parcel needed to provide something showing a right to appeal the parcel value, usually a lease agreement where such right was specifically granted. With the expansion of the definition of “owner” such proof is no longer required. You only have to prove you are one of the three people defined as the owner, not that you have the title holder’s consent to file an appeal.

The bill also amended NRS 361.362 to correspond to the change in NRS 361.334. The written agent authorization form must be signed by the owner (as that term is now more broadly defined) or someone employed by the owner acting within their scope of employment.

The regulations, then, must be amended so that they correspond with the statutory changes. For the most part the regulations accomplish this task. However, there are two places where the regulations exceed the scope of the statutory changes and also run counter to the legislative theme to correct the problem that was occurring in Clark County.

Section 2 states that the Assessor, County Board, Department of State Board, may request “sufficient documentation to demonstrate the authority of the petitioner to file an appeal or appoint an agent.” Initially, both the Assessor and Department are parties to a property owner’s appeal. It is highly unusual to provide a right to the other party in a contested matter to demand information about a party from a party. It is natural for the tribunal to request such information if it becomes concerned as to the nature of the party’s right to file an appeal. Thus I would delete the Assessor and Department from Section 2. In addition, please keep in mind that any information submitted to either a county or state board is a public record under NRS 239.010. As a result, asking a parcel owner to submit items such as a lease agreement or management agreement (both private business documents with sensitive information such as term, dollar amounts etc.) would chill the parcel owner’s desire to continue in the appeal process. Other documents, such as the articles of incorporation and secretary of state records, though public in nature, are sometimes difficult or at least time consuming to obtain. Instead, I would suggest ending paragraph 1 of section 2 after the phrase “appeal on behalf of the owner” This leaves the tribunals with discretion as to what it might request, including just a letter stating why the signer meets the requirements to be the “owner” and why the person signing had authority to sign. What the regulations should avoid is placing barriers to a parcel owner retaining an agent to appeal the Assessor or Department determined taxable value. The purpose of the appeal is to determine the correctness of that government determination before a tax levy is imposed upon that government determined number.

Section 7 contains a number of requirements for the appeal form. My only concern is the relevance of paragraph 3(a)(II) and (III). What is the relevance to the identity of the parcel owner of stating the State of incorporation or organization and whether the entity is a non-profit organization? The purpose of the appeal form is to identify the person appealing and the remainder of Section 7 information should do that.

I watched the video from the workshop and had two observations. First, attorneys have a special obligation to the courts of the states where they are licensed. I agree with the comment made during the workshop that an attorney stating that he or she represents a person subjects that attorney to professional discipline (censure, suspension or disbarment) if that is not true. However, that discipline is apart from the obligations imposed by statute for those wishing to be agents for parcel owners. There is nothing in NRS 361.362 that excludes attorneys from the requirements of obtaining written authorization to act as an agent for the parcel owner. Absent language in the statute creating such exception for attorneys, agent authorization forms must be submitted naming the attorney as authorized to act on behalf of the parcel owner.

The other item mentioned was the requirement on the appeal form to place an owner’s opinion of value or relief requested. The concern expressed was whether this placed the owner in a disadvantaged position because the owner may have paid for an appraisal of the property being appealed but the appraisal is not ready by the time the appeal must be filed. I believe it is important for the owner to express an opinion of value or requested relief at the beginning of the appeal process. However, it is my experience that if an appraisal does arrive at a different, lower, value thereafter, the owner’s opinion does not bind the Board in accepting that opinion as opposed to the appraisal. I have had cases where the requested value on the appeal form was higher than a later

appraisal and I explained to the Board that the requested value was based upon the best available information at the time it was filed, but later information came to light that means the requested value should be changed. I have never had a Board reject my request.

One final thought is that the regulations, Section 7, paragraph 3(d), require that verification language be on the petition. This subjects the signer to criminal prosecution in the event that they knowingly place inaccurate information on the form. This added requirement, to me, negates the need for a number of items to be submitted showing the person signing was authorized to appeal.

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STATE OF NEVADA
DEPARTMENT OF TAXATION

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NOTICE OF WORKSHOP

To Solicit Comments on Proposed Regulations

To: To All Interested Parties

From: Terry Rubald, Deputy Executive Director, Department of Taxation

Date: August 26, 2015

Re: Workshop on Proposed Regulations to be Adopted by the State Board of Equalization

The Department of Taxation will hold a workshop on behalf of the State Board of Equalization to receive input on proposed language changes to the Nevada Administrative Code Chapter 361. The proposed permanent regulation requires information on appeal forms and agent authorization forms describing the authority of a person to file an appeal or appoint an agent to represent the owner; and provides for a penalty of perjury clause on the written authorization. The proposed regulation amends NAC 361.701, 361.7012 and NAC 361.7018 providing for the information needed to notify the State Board and county boards of equalization regarding representation on behalf of an owner of property and other miscellaneous provisions.

Date and Time of Meeting: September 11, 2015 9:00 a.m.

The workshop will be held at the following locations:

Place of Meeting:

State Legislative Building
401 South Carson Street,
Room 3138
Carson City, Nevada

Video Conference To:

Grant Sawyer State Office Building
555 East Washington Avenue, Room 4412E
Las Vegas, Nevada

This meeting will also be part of a teleconference. Please call the Department at (775) 684-2100 for the teleconference number. You may also listen and view this meeting by going to the Legislative Counsel Bureau at http://leg.state.nv.us/. Click on live meetings.

All interested parties will have the opportunity to present their ideas for suggested language at this workshop. The Department encourages you to provide your suggestions in writing. Although the Department requests interested parties submit written suggestions at least one week in advance so the ideas can be disseminated to others, written comments may be accepted at any time.

Note 1: 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 College Parkway, Carson City Nevada, 89706 or call (775) 684-2066 prior to the meeting.

Note 2: Materials and files for items on this notice are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this notice may be made to:

Terry Rubald, Deputy Executive Director, Department of Taxation, 1550 College Parkway, Carson City, NV 89706

Note 3: Notice of this meeting was posted in the following Carson City, Nevada location: Department of Taxation 1550 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 http://tax.nv.gov/ and on the Internet website maintained by the Legislative Counsel Bureau http://leg.state.nv.us/ and the Department of Administration website https://notice.nv.gov/.

NRS 361.356 and 361.357 permit an owner to file an appeal. An owner can appeal a property by him or herself directly. Unless the owner is an entity instead of an individual or the connection linking the petitioner to the name listed as the owner of record is questioned, no supporting documentation showing authority to file is needed for an owner to file an appeal. If an appeal is filed “on behalf of an owner,” authority to file may need to be proven.

The recently revised NRS 361.334 states that an “owner” “includes a person who owns or controls taxable property or possesses in its entirety taxable property.” (*emphasis added*) As such, any individual or entity that “owns or controls taxable property or possesses in its entirety taxable property does **NOT** have to provide supporting documentation showing authority to file – because by definition it is the “owner” who is filing the appeal and the “owner” has the direct authority to file. Once “owns,” “controls,” or “possesses” is established, NRS 361.362 tells us that the only remaining relevant question is whether the individual signing the appeal form or authorization form is “a person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment.”

The purpose of the new statutory language is to prevent interpretations of the statute that would reject appeals submitted by rightful appellants. The new language expands the definition of an “owner” and provides to all petitioners falling under the “owner” umbrella the same “authority” to file that an “owner” had prior to the statute revision. As such, the only items that may need to be established are (1) “owns,” “controls,” or “possesses,” and (2) employed by the owner or an affiliate. An “owner” does need to show (by lease agreement or other documentation) that he has been granted authority to contest the property valuation.

Regarding what could be used to show “owns,” “controls,” or “possesses”:

Owens – documentation could include Articles of Organization or Incorporation, a list filed with the Secretary of State, etc

Controls – documentation could include a management contract

Possesses – documentation could include a lease showing that the petitioner possesses in its entirety the taxable property

Clark County's suggestions regarding draft of Proposed Regulations to NAC 361.7018.

1. Requesting a definition for "affiliate". Suggestion: *"Affiliate" is defined as any firm related to another through ownership or control by a parent entity.*
2. **Page 1.** It isn't clear which part of NAC 361 that Sections 2 thru 5 are being added. The other sections are prefaced by a more specific reference to NAC 361.
3. **Page 1.** Sec. 2(1) (a). "A *current* lease agreement or management agreement *allowing authorizing* the lessee or management company..."
4. **Page 2.** Sec. 4 reference to NAC 361.7012(2) (o) does not properly tie to the new language in (2)(o) on the top of Page 11 which is prefaced as a change to NAC 361.7012, Page 8. Should the reference instead be to NAC 361.701(2)(o) as amended per Sec. 7(2) (o) on Page 5?
5. **Page 2.** Sec. 6(5). Are we missing additional statutory references? NRS 361.355, 361.155.
6. **Pages 4, 9, and 15.** Sec. 7 (2) (h), Sec. 8 (2) (h), and Sec. 9 (2) (f). "~~spouse, domestic partner or other relative~~" There is no statutory authority for spouses, domestic partners or relatives to appeal on behalf of an owner. The language could be subject to overreaching interpretation. This could also cause problems if an estranged spouse or relative were to appeal an owner's property without the owner's knowledge. Recommend omitting this provision.
7. **Page 11.** Sec. 8(2) (q). The *printed name*, signature and title of the petitioner. Also suggest adding *printed name* to other areas where a signature is requested. Pages 6, 8, 11, 13, 16, 17.
8. **Page 14.** 20 business days. What is the reasoning for the change?

Clark County's suggestions regarding draft of Proposed Regulations to NAC 361.7018.

1. Requesting a definition for "affiliate". Suggestion: *"Affiliate" is defined as any firm related to another through ownership or control by a parent entity. Done.*
2. **Page 1.** It isn't clear which part of NAC 361 that Sections 2 thru 5 are being added. The other sections are prefaced by a more specific reference to NAC 361. *I apologize for the lack of clarity, however, per the AG's 2015 "Administrative Rulemaking Manual", p. 25, new sections to be added to a chapter are placed before amended sections for that chapter. LCB codifies the new sections when the regulations are fully adopted and places them in the appropriate spots within the chapter.*
3. **Page 1.** Sec. 2(1) (a). "A *current* lease agreement or management agreement ~~allowing~~ *authorizing* the lessee or management company..." *Done*
4. **Page 2.** Sec. 4 reference to NAC 361.7012(2) (o) does not properly tie to the new language in (2)(o) on the top of Page 11 which is prefaced as a change to NAC 361.7012, Page 8. Should the reference instead be to NAC 361.701(2)(o) as amended per Sec. 7(2) (o) on Page 5? *Corrected, thank you.*
5. **Page 2.** Sec. 6(5). Are we missing additional statutory references? NRS 361.355, 361.155. *I added 361.155 (thank you), but I had intentionally left out 361.355 because the reference is not to "owner" but to "any person, firm, company, association or corporation". No doubt worthy of discussion.*
6. **Pages 4, 9, and 15.** Sec. 7 (2) (h), Sec. 8 (2) (h), and Sec. 9 (2) (f). ~~"spouse, domestic partner or other relative"~~ There is no statutory authority for spouses, domestic partners or relatives to appeal on behalf of an owner. The language could be subject to overreaching interpretation. This could also cause problems if an estranged spouse or relative were to appeal an owner's property without the owner's knowledge. Recommend omitting this provision. *Done*
7. **Page 11.** Sec. 8(2) (q). The *printed name*, signature and title of the petitioner. Also suggest adding *printed name* to other areas where a signature is requested. Pages 6, 8, 11, 13, 16, 17. *I did not include printed name because there is a section above to print the agent's name and the owner/owner rep name on the form. Also worthy of discussion.*
8. **Page 14.** 20 business days. What is the reasoning for the change? *The vast majority of direct appeals are from centrally-assessed properties. The Department wanted more time to understand and respond to the briefs and evidence submitted by the appellants since the issues are typically very complicated and they often don't tell us what the problem is until they have to just before the hearing. It is also more consistent with the requirements of NAC 361.703 about the scheduling for briefs among the parties.*

DRAFT
DEPARTMENT OF TAXATION
MINUTES OF THE WORKSHOP
PROPOSED REGULATIONS TO BE ADOPTED BY THE STATE BOARD OF EQUALIZATION

September 11, 2015
9:00 a.m.

The workshop was held at the Legislative Counsel Bureau located at 401 South Carson Street, Room 3138 in Carson City, Nevada and video-conferenced to the Grant Sawyer State Office Building at 555 East Washington Avenue, Room 4412E, in Las Vegas, Nevada.

DEPARTMENT OF TAXATION STAFF PRESENT:

Terry Rubald
Janie Ware

MEMBERS OF THE PUBLIC PRESENT

Name	Representing
Dave Dawley	Carson City Assessor's Office
Carol Burgeson	Clark County Assessor's Office
Michele Shafe	Clark County Assessor's Office
Jeff Payson	Clark County Assessor's Office
Doug Scott	Clark County Assessor's Office
Mary Ann Weidner	Clark County Assessor's Office
Keri Gransbery	Department of Taxation
Anita Moore	Department of Taxation
Brandt Palmer	Pivotal Tax Solutions

Terry Rubald, Deputy Executive Director, Department of Taxation (Department), stated that this is the time and place noticed for a Workshop on Proposed Regulations to be Adopted by the State Board of Equalization regarding appeal forms and the types of information on those forms as well as other miscellaneous provisions. Ms. Rubald will go through the regulations and give a general description. She will then go back and ask for comments by section. As part of the packet that was handed out, there are also some proposed forms.

Terry Rubald stated that the purpose of these regulations is to generally clarify and improve the procedures for appealing before the State Board of Equalization, including the information collected on appeal forms and agent authorization forms, what a written authorization entails and definitions of the various participants in an appeal. These regulations also take into consideration the changes made to NRS 361.334 regarding ownership of property, modifying NAC 361.708 on who may appear at a hearing. There is also a modification to NAC 361.721 regarding duplication of exhibits, which has been a continuing problem for the State Board of Equalization.

Terry Rubald began with Section 2. NRS 361.362 was amended by AB 452 in the last session to allow for an objection to a written authorization. Section 2 provides that if such an objection is made, the types of information to address the objection would include, but would not be limited to the items that are listed in subsection 1 (a), (b) and (c).

Section 3 provides for a presumption of what the written authorization would include, including not only the authority to file an appeal, but also to make an appearance before a county board of equalization or state board of equalization, to receive all notices and decision letters to represent the petitioner in all related hearings and matters, including stipulations and withdrawals. If a petitioner did not want the authorized agent to have all of these presumed powers, he or she would have to specify what limitations there are to the authorization. Otherwise it will be presumed that is what they can do.

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Section 4 require petitions submitted to county boards to have substantially the same information as what the State Board of Equalization requires on its forms, except for the date of the county board hearing and the case number which could not be known at the time of the appeal, as well as the authority of the State Board of Equalization to hear the appeal.

Similarly, Section 5 requires that an agent authorization form submitted to the county board have substantially the same information that State Board of Equalization requires on its form.

Section 6 amends NAC 361.690 and provides a new definition of affiliate, authorized agent and a “person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment.” It also amends the meaning of “petitioner” so that it includes a “person employed by the owner or affiliate acting within the scope of his or her employment.” The definition of “Authorized Agent” is intended to distinguish the authorized agent from a person employed by the owner acting within the scope of his employment. It was pointed out to Ms. Rubald that in this section, NRS 361.362 only references appeals pursuant to NRS 361.356, 357 or 360, and yet there are many other types of appeals that are heard by the State Board of Equalization which are initiated by a person employed by the owner acting within the scope of his or her employment. As a result, in subparagraph 6 in Section 6, the phrase “as that term is used in NRS 361.362” is proposed for deletion, so that all kinds of appeals before the State Board of Equalization are treated similarly. The person that is employed by the owner could file the appeal for all of these kinds of appeals, not just the ones that are listed in NRS 361.362. In subparagraph 7 in Section 6, “the county assessor or the Department” were added to clarify that a respondent could be a person responding to an appeal by the assessor or the Department.

Section 7 amends NAC 361.701, which contains the requirements of information of an appeal from a county board of equalization decision to the State Board of Equalization. It provides for information from a petitioner in subparagraph 2, and it provides for information from the county assessor in subparagraph 3. The information required for both is very similar except that the petitioner provides information about the relationship to the owner of the property, which is not required of the assessor. The information in the verification is a little different.

Section 8 asks for similar information in direct appeals, whether by the petitioner or by the county assessor or by the Department. This amends NAC 361.7012, which provides for the kind of information needed on a direct appeal form. There is a new section. One is for the petitioner, and one is for the county assessor or the Department. The reason there is a second section for the county assessor or the Department is because the county assessor does not need to provide information about the nature of the relationship of the petitioner to the property owner. Also, the verification information is a little different. Otherwise, the information is the same. Subparagraph 5 of Section 8 increases the number of days that evidence must be submitted prior to a hearing in a direct appeal. Most direct appeals the State Board of Equalization receives are from centrally assessed properties. The Department wanted more time to understand and respond to the briefs and evidence submitted by appellants since the issues are typically very complicated. It is also more consistent with the requirements of NAC 361.703 about the scheduling for briefs among the parties. There was a typo showing two subparagraph 5s. The second one is now renumbered as “6.” In that section, it adds the reference to NRS 362.100(1)(b). SB 78 passes this last session, which made the valuations of mines by the Department a direct appeal to the State Board of Equalization instead of going to the county board, so this reference is added to subparagraph 6.

Section 9 amends the agent authorization form. In subparagraph 1, it recognizes the exception of 48 hours that is in NRS 361.362. It requires similar contact information and information about the relationship of the person granting authorization to the owner of the property. It also has a similar verification requirement.

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Section 10 amends NAC 361.708, which regulates appearances before the State Board of Equalization. With the passage of amendments to NRS 361.334, this language mirrors the expansion of the meaning of “owner,” as well as includes authorized agent.

Section 11 amends NAC 361.721. Sometimes the State Board of Equalization receives hundreds of pages of evidence from the petitioner or the assessor which are already contained in the record of the county board hearing. This is an attempt to control the needless duplication and expense of reproduction of the record.

Terry Rubald stated that this covers the general introduction of these regulations. She asked if there are any comments on Sections 1 through 5.

Mary Ann Weidner, Clark County Assessor’s Office, suggested in Section 2(a) changing the word “allowing” to “authorizing.”

Terry Rubald asked for comments on Section 6.

Mary Ann Weidner asked for clarification of the change in Section 6 subparagraph 6.

Terry Rubald responded that she was proposing to delete, “as that term is used in NRS 361.362.” She is proposing to take out the specific reference to NRS 361.362 is because this statute is limited to specific appeals.

Mary Ann Weidner referred back to Section 2. She asked if Mr. Palmer’s changes were incorporated into the copy Ms. Rubald was using.

Terry Rubald stated that these are things to be considered and have not been incorporated at this time. She then asked for comments on Section 7. Hearing no comments on Section 7, Ms. Rubald asked for comments on Section 8.

Brandt Palmer, Pivotal Tax Solutions, apologized for joining the meeting late.

Terry Rubald asked Mr. Palmer if he had any questions on Sections 1 through 8.

Brandt Palmer commented on Section 2. He worked on writing the language of the new statute and knows the intent behind it. He does not believe Section 2(a) regarding a current lease agreement or management agreement captures the essence of the language. He submitted some paragraphs to Ms. Rubald regarding the intent behind the statutes. What Pivotal Tax Solutions had pushed for in getting the statutes changed was to make it a point that an owner, which is now a person that owns, controls and possesses the property has all the appeal rights that the previously interpreted owner had before the statutes were changed. There is no need to prove authorization to file. According to the statute, the only thing that needs to be proven is whether you own, control or possess the property in its entirety. He is not sure how Section 2(a) fits into this, requiring a lease authorizing the lessee or the management company to appeal. If the lessee is occupying the entire property, they automatically have the right to appeal because they are considered an owner by statute. The management company would fall under controls.

Terry Rubald asked if Mr. Palmer was suggesting that the language be deleted after “management agreement.”

Brandt Palmer responded yes. A management agreement or a lease could be necessary to show that the property is controlled or possessed by you. It is not necessary to produce a section within the lease stating that you are permitted to appeal because you are considered an owner, and you have the right to appeal.

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Mary Ann Weidner responded that a management agreement does not necessarily constitute a control of a property. Looking at the management agreement would allow them to understand if the management company does have control. Having the additional language is beneficial. The same is true for the lease agreement because a lessee many only have a portion of the property and may not be leasing the parcel that is under appeal in its entirety. There are leases that specifically do not allow a lessee to file an appeal on behalf of the owner.

Terry Rubald asked if the language was deleted after "management agreement," it would prevent them from still reviewing the lease or management agreement.

Mary Ann Weidner believes they could still review them. It would then go to a point of objection. If they felt the authority was not there, it would come before the State Board of Equalization again, as it has done in the past to make that determination.

Terry Rubald stated that the way Section 2 is written, there would have to be an objection. If you have an objection, then you can request this information.

Mary Ann Weidner responded that the information could be requested or it may have been provided. At that point, if the assessor's office felt that the lease or the management agreement did not show that the appellant completely possessed or controlled the property, it would then go before the State Board of Equalization to make that determination.

Jeff Payson, Clark County Assessor's Office, added that a lease is a contract between two parties. The lessor in a lease gives certain rights of their property to the lessee. A regulation cannot be written to take those property rights away from the lessor. The contract spells out the responsibility of the lessor and the lessee and needs to be reviewed. We cannot trample on the rights of the owner of the property or the lessor who has given those rights away. This language is saying that rights have to be given to the lessee. You are violating the contract and the rights of the lessor in that case. In some cases, the lessee is not allowed to sublet the property. All the lease details need to be looked at to determine if they possess or control the property in its entirety.

Brandt Palmer provided a handout which he previously emailed to Ms. Rubald. He stated that today we are supposed to come up with regulations or administrative code to carry out the statutes and the intent of the statutes. As the one that wrote the statue, he has a good understanding of the intent. The statute was revised because of valid appeals being rejected. They wanted to eliminate this so rightful appellants could continue to appeal, and the definition of owner could be cleared up. In the statues as written, and as stated in the paragraphs he submitted, is a person who owns, controls or possesses taxable property. He agrees that this may need to be proved. Anyone that falls into one of these three categories has the right to appeal according to the statutes. No showing of authority is required. If it is a corporation, it may have to be an officer in the corporation. No one is trying to ignore a contract. The way the statute is written, this is not relevant. What is relevant is who owns, controls or possesses. The people that are concerned about the taxes are the ones that are bearing the cost. Those are the ones that will be appealing. Most of this business is done on a contingency fee basis. To think that someone is going to appeal out of principle or appeal on another person's property and ignore a contract, is far-fetched. He understands that there have been situations in the past, but those are minimal.

Terry Rubald stated that the Department is aware of some taxpayers taking it upon themselves to appeal for all of their neighboring condominium owners, and they had no authority to do so.

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Dave Dawley, Carson City Assessor, stated that part of the issue is that there is the lessee who is going to be appealing the property taxes as well as the owner of the property. This was brought up during testimony at the Legislature. Having more than one person appeal the value of one particular property is where the issue arises. Who takes priority at that point? Is it the person that has the lease agreement who does not have anything specifically in the lease agreement stating they have the ability to appeal, or is it the actual owner of the property? There is some muddy water that needs to be cleared up.

Terry Rubald stated Section 2 simply talks about the kinds of evidence that would be looked at to clear up these kinds of questions. She thanked Mr. Dawley for his comments and asked Mr. Palmer if he had any comments on Sections 3, 4 or 5.

Brandt Palmer stated in the document he submitted are track changes. In 3(b), he asked if the last word "petition" should be "written authorization."

Terry Rubald responded that the reason the word "petition" was selected is because the petition is the first document that is filed. It is on the petition where you list the properties, the tax roll and the fiscal year. The agent authorization needs to be consistent with the petition.

Brandt Palmer stated he was thinking of a situation where there is a written authorization form for multiple properties and all the properties might not be listed on a particular petition. He thought it would be the relevant information listed on the authorization form.

Terry Rubald asked if Mr. Palmer was suggesting that there would be authorization to appeal more properties than are actually appealed.

Brandt Palmer answered no. His company has several clients in Nevada that provide one authorization form encompassing all their properties. The client may have 50 properties, but not all 50 properties are listed on a particular petition. He wanted to make sure it would still be good for all of these and not limited to one particular petition.

Terry Rubald stated on the written authorization form all of the properties can be listed.

Brandt Palmer stated it makes sense to him to have it limited to what is actually in the written authorization and not be in a separate document, the petition. Mr. Palmer moved on the Section 4, and stated this change had been addressed. He then moved on to Section 6. He asked when the term "owner" is used throughout this document, if it is referring to owner of record or owner as defined in NRS 361.334. You could potentially have a lessee that is an owner. He realizes in this section it states as defined in NRS 361.334, but he is referring to other parts of this document where it is not specified. Is it referring to owner of record or an owner who owns, controls and possesses.

Terry Rubald stated that in this particular case, Section 6 subparagraph 2, NRS 361.334 is referenced. She will check to see if there are any inconsistencies elsewhere. She also noted that in the second sentence of Section 6 subparagraph 2