

NEVADA TAX COMMISSION TELECONFERENCE MEETING  
MINUTES

May 4, 2020  
9:00 a.m.

Members Present Telephonically:

James DeVold, Chairman  
George Kelesis, Commissioner  
Craig Witt, Commissioner  
Randy Brown, Commissioner  
Sharon Rigby, Commissioner  
Tony Wren, Commissioner  
Ann Bersi, Commissioner  
Francine Lipman, Commissioner

Chairman DeVold called the meeting to order at 9:00 a.m.

I. Public Comment.

There was no public comment.

Director Young administered an oath to all meeting participants.

II. Meeting Minutes:

A. Consideration for Approval of the March 9, 2020 Nevada Tax Commission Meeting Minutes.

Commissioner Rigby moved to approve the March 9, 2020 Nevada Tax Commission meeting minutes. Commissioner Brown seconded the motion. All in favor. Motion carries.

III. CONSENT CALENDAR:

A. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (Sales/Use Tax, Modified Business Tax and/or Commerce Tax)

1) Rondi Lambeth

Commissioner Brown moved to approve the Consent Calendar. Commissioner Lipman seconded the motion. All in favor. Motion carries.

Commissioner Kelesis joined the meeting at 9:03 a.m.

IV. DIVISION OF LOCAL GOVERNMENT SERVICES:

A. Local Government Services:

1) Discussion and Consideration for Approval of the 2021-2022 Improvement Factor Study, pursuant to NRS 361.261(2).

Jeffrey Mitchell, Deputy Executive Director, was present telephonically on behalf of the Department of Taxation. Mr. Mitchell stated the Improvement Factor this year is 1.01. This information was sent out to all 17 county assessors for their approval. All of the counties have agreed to the 2021-2022 Improvement Factor Study.

Commissioner Kelesis moved to approve the 2021–2022 Improvement Factor Study. Commissioner Bersi seconded the motion. All in favor. Motion carries.

2) Review and Consideration for Adoption of Bulletin 210, 2021-2022 Agricultural Land Values and Open Space Property Procedures as authorized under NRS 361A.140 and NRS 361.325(1)(b).

Jeffrey Mitchell, Deputy Executive Director, was present telephonically on behalf of the Nevada Department of Taxation. Mr. Mitchell stated the Agricultural Survey is sent out to all ranchers and farmers located within Nevada. The information is then compiled based upon regulation and formulas used to develop the classification as well as the assessments. There is an executive summary of changes attached to the packet. There were not any large swings this year.

Commissioner Witt moved to approve the adoption of Bulletin 210, 2021-2022 Agricultural Land Values and Open Space Property Procedures. Commissioner Lipman seconded the motion. All in favor. Motion carries.

3) Consideration for Approval and Adoption of the 2020 - 2021 Ratio Study, pursuant to NRS 361.333.

Shannon Silva, Locally Assessed Supervisor, was present telephonically on behalf of the Nevada Department of Taxation. Ms. Silva stated the Nevada Tax Commission is obligated by statute to equalize property under its jurisdiction. There are two types of information that is considered by the Commission to determine whether property has been assessed equitably. The first comes from a Ratio Study, which is a statistical analysis designed to study the level and uniformity of the assessment; and the second comes from a review to determine that each county has adequate procedures in place to ensure that all properties subject to taxation are being assessed in a correct and timely matter. If the ratio of assessed value to taxable value falls between 32 and 36 percent, it is in compliance by statute. The counties studied were Churchill County, Carson City, Elko County, Lander County, Pershing County and White Pine County. Ms. Silva thanked the counties for the time that they put in over the past twelve months. This year an executive summary of any irregularities or highlights has been supplied.

Denise Mondhink-Felton, on behalf of Churchill County, was present telephonically and is in agreement with Ratio Study.

Katrinka Russell, on behalf of Elko County, was present telephonically and is in agreement with the Ratio Study.

Pat Waits, Lander County Commissioner, and Keith Westengard, Lander County Manager, were present telephonically and are in agreement with the Ratio Study.

Laureen Basso-Cerini, on behalf of Pershing County, was present telephonically and is in agreement with the Ratio Study.

Burton Hilton, on behalf of White Pine County, was present telephonically and is in agreement with the Ratio Study.

Dave Dawley, on behalf of Carson City, was present telephonically and is in agreement with the Ratio Study.

Commissioner Rigby moved to approve the 2020-2021 Ratio Study. Commissioner Kelesis seconded the motion. All in favor. Motion carries.

4) Review and Consideration of Approval of the Renewal of the Residential Construction Tax as authorized under NRS 387.331.

a. Nye County School District

Kelly Langley, Supervisor of Local Government Finance, was present telephonically on behalf of the Nevada Department of Taxation. Ms. Langley stated Nye County has requested the Residential Construction Tax since 2004. The renewal is every four years. Nye County's current population is 48,472 and is well within the 55,000 limit per statute.

Ray Ritchie was present telephonically on behalf of the Nye County School District.

Commissioner Lipman moved to approve the renewal of the Residential Construction Tax for the Nye County School District. Commissioner Bersi seconded the motion. All in favor. Motion carries.

5) Discussion and Consideration for Approval for the 2021-2022 Personal Property Manual as authorized under NRS 361.227 and NAC 361.1365.

Jeff Mitchell, Deputy Executive Director, was present telephonically on behalf of the Nevada Department of Taxation. Mr. Mitchell stated the market study for all of the tables are in compliance. A workshop was held telephonically on April 28, 2020. No comments opposing the Personal Property Manual were received.

Commissioner Witt made a motion to approve the 2021-2022 Personal Property Manual. Commissioner Lipman seconded the motion. All in favor. Motion carries.

V. BRIEFING:

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

Director Young stated the Department is handling the COVID-19 issue well and the executive team has been working tirelessly. Our utmost concern is for the safety of taxpayers, staff members and families. We realize this is an unprecedented event that has divided the nation. Every day the Department's staff demonstrates the battle born attitude and continues to work with supervisors and executives in order to accomplish the Department's missions and essential functions; and for this Director Young stated she can't thank them enough. Staff takes the challenges during this time and comes up with solutions. They have a can and will do attitude. The Department is handling tax extensions on a case by case basis and as of April 29, 2020, we have processed over 809 requests. The Department sent out notices to taxpayers informing them of this availability and an email address for the Department ([CV19@tax.state.nv.us](mailto:CV19@tax.state.nv.us)) is available for any questions. Extensions are granted on a 30 day period and need to be requested each month. The Department's call center is now functioning on extended hours of 6:30 a.m. to 5:30 p.m.

Commissioner Lipman applauded the Director and the Department's staff and stated she is proud of the Director and the staff for rising to this occasion.

VI. Next Meeting Date: June 25, 2020

VII. Public Comment.

There was no public comment.

VIII. Items for Future Agendas.

Commissioner Brown stated he is interested on an update from the Department on budget reductions.

Chairman DeVold asked Commissioner Rigby if she would like to address a letter from McDermott Will and Emery regarding COVID19 on a future agenda.

Commissioner Rigby mentioned that the letter from McDermott Will and Emery to state tax commissions makes recommendations to help states be more accessible and to help the process of administration of taxation flow more smoothly during COVID. Three out of the five suggestions are things that are already available in Nevada or not needed. One suggestion was in regard to personal income tax, which we do not have in Nevada. Another suggestion was to automate payments, which is already available. One suggestion worth discussing is some type of an interest abeyance/allowance. They also suggested a period of time for interest/penalties to be waived.

Director Young stated if the Department receives a request for an extension, the Department notifies the taxpayer as to how they can waive the penalty and interest. When the Department receives payment, the penalty and interest can then be waived, but it is done in a separate process.

Commissioner Lipman asked if this applies to property tax as well.

Director Young stated she will follow-up with Jeffrey Mitchell.

Commissioner Kelesis asked if there is information on the Department's website regarding COVID19.

Director Young stated there is a notice on the website and questions can be sent to CV19@tax.state.nv.us.

IX. Meeting adjourned.