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Agency: Department of Taxation

Permanent Regulation  
LCB File No. R037-24

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REGULATIONS ONLY

Effective date \_\_\_\_\_

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\_\_\_\_\_  
Governor's signature

**Classification: ADOPTED BY AGENCY**

**Brief description of action:** The State Board of Equalization adopted LCB File No. **R037-24**, to revise and/or repeal various provisions of NAC Chapter 361 to be consistent with current requirements under Nevada statutes as well as best practices for government property assessment.

**Authority citation other than 233B: AUTHORITY:** §§1 and 4, NRS 361.375 and 361.395; §3, NRS 361.375 and 361.385; §§2, 5 and 6, NRS 361.375

**Notice date:** August 9, 2024

**Date of Adoption by Agency:** September 9, 2024

**Hearing date:** September 9, 2024



**APPROVED REGULATION OF THE  
STATE BOARD OF EQUALIZATION**

**LCB File No. R037-24**

Filed December 19, 2024

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

AUTHORITY: §§ 1 and 4, NRS 361.375 and 361.395; §§ 2, 5 and 6, NRS 361.375; § 3, NRS 361.375 and 361.385.

A REGULATION relating to property tax; updating information concerning a publication adopted by reference; updating references to registered agents to whom certain notices must be sent; revising requirements for attorneys who represent parties before the State Board of Equalization; authorizing certain notices and documents to be filed with the State Board by electronic mail; repealing provisions concerning the format and service of certain documents; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

Existing law authorizes the State Board of Equalization to adopt regulations governing the conduct of its business. (NRS 361.375) Under existing law, the State Board is required, during each of its annual sessions, to review the tax rolls of the various counties to equalize property valuations in the State and hear and determine appeals of actions taken by county boards of equalization. (NRS 361.395)

Under existing regulations, a ratio study is one factor that the State Board considers in determining whether property in this State has been assessed uniformly in accordance with the methods of appraisal and at the level of assessment required by law. (NAC 361.660) Such a ratio study is a comparison of the assessed valuation established by a county assessor for a sampling of property to: (1) an estimate of the taxable value of the property by the Department of Taxation or an independent appraiser; or (2) the sales price of the property. (NAC 361.654) Under existing regulations, a ratio study requested by the State Board must be conducted in accordance with the *Standard on Ratio Studies*, July 2007 edition, published by the International Association of Assessing Officers. (NAC 361.658, 361.662) Existing regulations provide that if this publication is revised and, after reviewing the revision, the State Board does not give notice that the revision is not suitable for this State within a certain period, the revision to the publication is adopted for use in this State. (NAC 361.658) **Section 1** of this regulation updates references to the current

edition of the *Standard on Ratio Studies* and the manner in which a copy of that publication may be obtained.

Existing law requires business entities doing business in this State to designate in certain filings with the Secretary of State a registered agent located in this State, upon whom legal process and notices may be served. (NRS 14.020, 77.310) Senate Bill No. 242 of the 2007 Legislative Session changed the title of such agents from “resident agent” to “registered agent.” (Chapter 480, Statutes of Nevada 2007, at pages 2629-2728) **Section 2** of this regulation updates references to such agents in an existing regulation. (NAC 361.666)

Existing law provides that all sessions of the State Board are public and any person is entitled to appear in person or by his or her agent or attorney. (NRS 361.385) Existing regulations require an attorney who represents a party before the State Board to be admitted to practice and in good standing before the highest court of any state of the United States. (NAC 361.698) **Section 3** of this regulation eliminates this requirement and requires instead that such an attorney be an attorney: (1) in good standing who is admitted to practice in this State and maintains an office in this State; or (2) who is otherwise authorized to practice in the courts of this State pursuant to the rules of the Nevada Supreme Court.

Existing regulations require that certain notices and documents be filed with the State Board. (NAC 361.7018, 361.723) **Sections 4 and 5** of this regulation provide that such notices and documents may be filed by electronic mail.

Existing regulations: (1) set forth the format for documents that are filed with the State Board; and (2) require a person who files an action for redress from a finding of the State Board to serve certain documents on the Department. (NAC 361.721, 361.748) **Section 6** of this regulation repeals these provisions.

**Section 1.** NAC 361.658 is hereby amended to read as follows:

361.658 1. The State Board hereby adopts by reference the *Standard on Ratio Studies*, ~~{July 2007}~~ *April 2013* edition, published by the International Association of Assessing Officers ~~{The Standard on Ratio Studies may be obtained from the International Association of Assessing Officers, 314 West 10th Street, Kansas City, Missouri 64105-1616, or on}~~ , *which is available, free of charge, at the Internet [at <http://www.iaao.org/store>, for the price of \$10.] address <https://www.iaao.org/wp-content/uploads/Standard on Ratio Studies.pdf>.*

2. If the publication adopted by reference in subsection 1 is revised, the State Board will review the revision to determine its suitability for this State. If the State Board determines that

the revision is not suitable for this State, the State Board will hold a public hearing to review its determination and give notice of that hearing within 30 days after the date of the publication of the revision. If, after the hearing, the State Board does not revise its determination, the State Board will give notice that the revision is not suitable for this State within 30 days after the hearing. If the State Board does not give such notice, the revision becomes part of the publication adopted by reference pursuant to subsection 1.

**Sec. 2.** NAC 361.666 is hereby amended to read as follows:

361.666 1. The State Board will require the Department to place on the Internet website maintained by the Department, not less than 10 business days before the date of each hearing scheduled pursuant to NAC 361.664 or 361.665, a copy of the notice of the hearing and of the agenda for the meeting at which the State Board will conduct the hearing.

2. If the State Board proposes to issue an order increasing the valuation of any class or group of properties at any hearing scheduled pursuant to NAC 361.664 or 361.665, the State Board will require the Department to provide to each interested person the notice of the hearing required by subsection 2 of NRS 361.395. If the notice is not provided to an interested person by personal service and the mailing address of that person is not available, the Department must send the notice of the hearing by registered or certified mail to the address of the relevant property or, if the interested person has designated a ~~resident~~ *registered* agent pursuant to chapter 77 of NRS, the address of that ~~resident~~ *registered* agent as it appears in the records of the Secretary of State. For the purposes of subsection 2 of NRS 361.395, the State Board construes the term “interested person” to have the meaning ascribed to it in NAC 361.653.

**Sec. 3.** NAC 361.698 is hereby amended to read as follows:

361.698 If a party chooses to be represented by an attorney, the attorney must be ~~one who is admitted to practice and in good standing before the highest court of any state of the United States.~~ *an attorney in good standing who is admitted to practice in this State and maintains an office in this State or an attorney who is otherwise authorized to practice in the courts of this State pursuant to the rules of the Nevada Supreme Court.*

**Sec. 4.** 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 ~~H~~ *or electronic mail*, but the original document must be filed with the State Board before the commencement of the hearing.

2. The written notification must be on the form prescribed by the State Board. The notice must include, for the property on which the petitioner is appealing the valuation and in connection with which the agent is being appointed:

(a) 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, to receive all notices and decision letters related to the appeal and to represent the petitioner in all related hearings and matters, 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;

(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;

(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. 5.** NAC 361.723 is hereby amended to read as follows:

361.723 1. Any petition, pleading, brief, correspondence, notice or other written document required or authorized to be filed with the State Board may be filed in person or by facsimile machine, *electronic mail*, United States mail or third-party delivery service.

2. A document filed in person, ~~or~~ by facsimile machine *or electronic mail* must be received by the State Board not later than 5 p.m. on the last day for filing the document set forth in the applicable statute or regulation. The State Board will stamp each document filed with the date and time it is received. A document is presumed to have been received at the date and time shown on the stamp.

3. Except as otherwise provided in this subsection, a document filed by mail or third-party delivery service is timely filed if it is deposited with the post office or delivery service, correctly addressed, postage prepaid and postmarked not later than the last day for filing the document set forth in the applicable statute or regulation. A postmark provided by a postage meter does not establish that a document is timely filed.

4. If the last day set forth in a statute or regulation for the performance of an act falls on a Saturday, Sunday or legal holiday, the act is timely if it is performed on the next business day. For the purposes of this section, the performance of an act includes, without limitation, filing a document with the State Board and serving a document on a party.

5. The State Board will not admit into evidence a document that is not timely filed as set forth in this section except upon a motion for its admission pursuant to NAC 361.705.

**Sec. 6.** NAC 361.721 and 361.748 are hereby repealed.

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**TEXT OF REPEALED SECTIONS**

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**361.721 Format of documents. (NRS 361.375, 361.395)** 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.

**361.748 Action for redress from finding of State Board. (NRS 361.375)** A person who commences an action pursuant to NRS 361.410 to 361.435, inclusive, for redress from a finding of the State Board shall serve a copy of the summons, complaint or petition on the Department.

**LEGISLATIVE REVIEW OF ADOPTED REGULATIONS - NRS 233B.066**  
**Informational Statement**  
**LCB File No. R037-24**

**1. A clear and concise explanation of the need for the adopted regulation.**

Various provisions of NAC Chapter 361 require updating to be consistent with current requirements under Nevada statutes as well as best practices for government property assessment as determined by the Board and local county assessors. These changes were established in response to the Governor's Executive Order 2023-003 and a review by local assessors of existing regulatory language.

This Regulation updates references to registered agents to whom certain notices must be sent; revises requirements for attorneys who represent parties before the State Board of Equalization; authorizes certain notices and documents to be filed with the State Board by electronic mail; repeals provisions concerning the format and service of certain documents; and provides other matters properly relating thereto.

**2. Description of how public comment was solicited, a summary of public response, and an explanation of how other interested persons may obtain a copy of the summary.**

The Department of Taxation, as staff to the State Board of Equalization, solicited comment from the public by issuing a questionnaire to interested parties regarding any impact on the public and small businesses and sending notices of workshops and hearings for public meetings to provide public comment by electronic or regular mail as follows:

<u>Date of Notice</u>	<u>Workshop/ Hearing</u>	<u>Date of Workshop/Hearing</u>	<u>Number Notified</u>
6/6/24	Workshop	6/21/24	217
8/9/24	Adoption Hearing	9/9/24	25

The mailing list included the interested parties list maintained by the Department. Notices were also posted at the Nevada State Library, Legislative Counsel Bureau, the Department's website and various Department of Taxation locations throughout the State. Comments were also solicited by direct email.

**Summary of public responses from Workshop:**

Mary Ann Weidner, Clark County Assessor's Office:

The Clark County Assessor's Office suggested changing the current provision to align with NAC 360.085. Under the proposed Rule 42, an out-of-state attorney representing a client before the State Board would need approval from the Board, apply to the Nevada State Bar,

and associate with a Nevada-licensed attorney. The Assessor asserted that the new requirement creates an unnecessary burden on the State Board and staff. The Assessor recommends adopting NAC 360.085 instead, as it provides consistency and ensures that out-of-state attorneys will still associate with a Nevada-licensed attorney, achieving the same goal as Rule 42 without the extra burden.

The Clark County Assessor also suggested to not repeal NAC 361.748. The claims under NRS 361.420 are different than a challenge to the State Board's decision. In light of this statutory claim provision, it would be Clark County's recommendation that NAC 361.748 remain to ensure that the Department is served a copy of an action brought under NRS 361.420.

**Summary of Public Comment at Adoption Hearing:**

The Clark County Assessor's Office did not object to the language as presented.

A copy of the recorded comments, the record of proceedings, and/or the Small Business Impact Statement may be obtained by calling the Nevada Department of Taxation at (775) 684-2059 or by writing to the Department of Taxation, 3850 Arrowhead Dr., 2<sup>nd</sup> Floor, Carson City, Nevada 89706, or by e-mailing the Department at [sglazner@tax.state.nv.us](mailto:sglazner@tax.state.nv.us).

**3. The number of persons (not including Department staff or Commission Members) who:**

- (a) Attended each hearing:**
- (b) Testified at each hearing:**
- (c) Submitted written comments:**

Workshop date: June 21, 2024

- (a) Number in attendance: 7
- (b) Number testifying: 1
- (c) Written statements submitted: 1

Adoption Hearing date: September 9, 2024

- (a) Number in attendance: 81
- (b) Number testifying: 1
- (c) Written statements submitted: 0

**4. For each person identified in paragraphs (b) and (c) of number 3 above, the following information if provided to the agency conducting the hearing:**

**Testified at Workshop, Adoption Hearing and Submitted Written Comment:**

Name: **Mary Ann Weidner**

Telephone number: **702-455-2126**

Business address: **500 S. Grand Central Parkway, 2<sup>nd</sup> Floor, Las Vegas, NV 89155**

Electronic mail address: [mwe@ClarkCountyNV.gov](mailto:mwe@ClarkCountyNV.gov)

Name of entity or organization represented: **Clark County Assessor**

5. **A description of how comment was solicited from affected businesses, a summary of their response and an explanation of how other interested persons may obtain a copy of the summary.**

The Department of Taxation, as staff to the State Board of Equalization, solicited comment from the public by issuing a questionnaire to interested parties regarding any impact on the public and small businesses and sending notice of workshops and hearings for public meetings to provide public comment by electronic or regular mail.

See above in Section 2 for responses.

A copy of the written and recorded comments or the record of proceedings may be obtained by calling the Nevada Department of Taxation at (775) 684-2059 or by writing to the Department of Taxation, 3850 Arrowhead Dr., 2<sup>nd</sup> Floor, Carson City, Nevada 89706, or by e-mailing the Department at [sglazner@tax.state.nv.us](mailto:sglazner@tax.state.nv.us).

6. **If the regulation was adopted without changing any part of the proposed regulation, a summary of the reasons for adopting the regulation without change.**

The State Board of Equalization approved the proposed regulation with a minor revision to clarify the reference to the Nevada Supreme Court Rules. Section 3 of the regulation was updated to reflect this clarification. The Board determined that the rule should read consistently with the Nevada Supreme Court provisions and therefore adopted it with a minor change.

7. **The estimated economic effect of the regulation on the business which it is to regulate and on the public. This must include adverse, beneficial, immediate and long-term effects.**

- (a) **Estimated economic effect on the businesses which they are to regulate.**

The adopted permanent regulation presents no reasonably foreseeable or anticipated adverse beneficial, short-term or long-term economic effects on businesses.

- (b) **Estimated economic effect on the public which they are to regulate.**

The adopted permanent regulation presents no reasonably foreseeable or anticipated adverse, beneficial, short-term or long-term economic effects to the public.

8. **The estimated cost to the agency for enforcement of the proposed regulation:**

Enforcement of the adopted regulation presents no significant foreseeable or anticipated cost or decrease in costs.

- 9. A description of any regulations of other State or governmental agencies which the regulation overlaps or duplicates and a statement explaining why the duplication or overlap is necessary. If the regulation overlaps or duplicates a federal regulation, the name of the regulating federal agency.**

The adopted permanent regulation does not overlap or duplicate any regulation of other state or local governmental entities.

- 10. If the regulation includes provisions that are more stringent than a federal regulation that regulates the same activity, a summary of such provisions.**

The Department is not aware of any similar federal regulations of the same activity in which the state regulations are more stringent.

- 11. If the regulation provides a new fee or increases an existing fee, the total annual amount the agency expects to collect and the manner in which the money will be used.**

The adopted permanent regulation does not include new fees or increase an existing fee.