



NEVADA DEPARTMENT OF TAXATION

Division of Local Government Services

3850 ARROWHEAD DRIVE, CARSON CITY, NEVADA 89706

PHONE (775) 684-2081 FAX (775) 684-2020

Application for Designation of Real Property Located on Lands Held by the United States in Trust for an Indian Tribe as Non-Taxable Centrally-Assessed Properties

Permanent improvements located on lands held by the United States in trust for an Indian tribe have been held by the United States Court of Appeals for the Ninth Circuit to be non-taxable by state and local taxation. *Confederated Tribes of the Chehalis Reservation vs. Thurston County Board of Equalization (Washington: July 30, 2013)*. See also 25 CFR §162.017(a). The Department will consider applications of non-taxable real property consistent with Federal regulation. In order to assist the Department of Taxation in determining whether your application can be granted, please answer the following questions.

STEP 1. Please provide your contact information:

Name of Company (Please print/type)

Contact Person (Please print/type)

Mailing Address

City

State

Zip Code

Daytime Telephone Number (With area code)

Fax Number

E-mail address

E-mail address of Contact Person

STEP 2. Provide the following information about the property for which a designation as non-taxable property is requested:

- 1) Describe the location of the property for which you are applying as non-taxable. Use a metes and bounds description. Attach additional sheets if you need more space. Attach a map showing the location in each section, township, and range where the real property which is claimed as non-taxable is located.

- 2) Is the property for which you seek a designation as non-taxable held in trust by the United States for an Indian tribe? Yes ☐ No ☐

- 3) Please provide a copy of the source(s) of information and/or documentation you used to determine the property is held in trust by the United States for an Indian tribe, including, but not limited to, tribal contact information, website location, right-of-way grant, tribal resolution, or deed, including recordation information, showing transfer to the United States in trust for the tribe.
- 4) Does the tribe levy a tax or have the authority to tax your company for assets located on its land?
Yes ☐ No ☐
- 5) Real property improvements are defined in NRS 361.035(1) and NAC 361.1133. Please list each real property improvement owned by your company that is embedded within, or lies upon, property held by the United States in trust for an Indian tribe, along with the date the improvement was built or placed on tribal trust lands and the current book cost and revenue stream, if any, which can be associated with the non-taxable property. Attach additional sheets if you need more space.
- 6) List the total pipeline or wire mileage that runs through tribal land.
- 7) List the total pipeline or wire mileage that runs through Nevada.
- 8) Attach a copy of the lease and/or right-of-way grant between your company and the tribe for those lands on which the real property which is non-taxable is located.

STEP 3. Sign and date the request for exemption.

I do swear, or affirm, under penalty of perjury, the attached data has been prepared under my direction, and together with any accompanying documents the information provided herewith entirely presents all factual data pertaining to the application for non-taxable real property located on property held by the United States in trust for an Indian tribe.

Corporate Officer Name (Print or type)

Title

Signature

Date

Subscribed and sworn to before me this _____ day of _____, _____.

Signature of Notary

Affix Notary Stamp or Seal: