



STATE OF NEVADA
DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

Posted June 23, 2026

NOTICE OF REGULATORY WORKSHOPS AND AGENDA

Nevada Tax Commission
Proposed Permanent Regulations
LCB File Nos. R087-26 and R098-26

Conducted by:

NEVADA DEPARTMENT OF TAXATION

Date and Time of Meeting: ***July 9, 2026*** ***1:00 p.m.***

Place of Meeting:

Nevada Department of Taxation
9850 Double R Blvd., Ste 101
Reno, NV 89521

This meeting will also be available by zoom. Please use the link below to join the webinar:
<https://us02web.zoom.us/j/81658909319>

Or One tap mobile:

+ 12532050468,,81658909319#
+ 12532158782,,81658909319#

Or join by phone:

Dial (for higher quality, dial a number based on your current location):
+1 669 444 9171 US or +1 669 900 9128 US (San Jose) or +1 719 359 4580 US or +1 253 205
0468 US or + 1 253 215 8782 or + 1 346 248 7799 US (Houston) or +1 309 205 3325 US or +1
312 626 6799 US (Chicago) or +1 360 209 5623 US or +1 386 347 5053 US or +1 507 473 4847
US or +1 564 217 2000 US or +1 646 558 8656 US (New York) or +1 646 931 3860 US or +1 689
278 1000 US or +1 301 715 8592 US (Washington DC) or +1 305 224 1968 US

Webinar ID: 816 5890 9319

International numbers available: <https://us02web.zoom.us/u/kHs92J3f7>

- I. ****Public Comment** – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes. Please email any comments to Kari Skalsky at kskalsky@tax.state.nv.us so they may be posted to the Departments website.

To provide public comment by telephone, please dial:

+1 669 444 9171 US or +1 669 900 9128 US (San Jose) or +1 719 359 4580 US +1 253 205 0468 US or + 1 253 215 8782 or +1 346 248 7799 US (Houston) or +1 309 205 3325 US or +1 312 626 6799 US (Chicago) or +1 360 209 5623 US or +1 386 347 5053 US or +1 507 473 4847 US or +1 564 217 2000 US or +1 646 558 8656 US (New York) or +1 646 931 3860 US or +1 689 278 1000 US or +1 301 715 8592 US (Washington DC) or +1 305 224 1968 US

Enter Meeting ID: 816 5890 9319

- II. Workshop to solicit comments from interested parties regarding the proposed permanent regulation of the Nevada Tax Commission, LCB File No. R087-26, which establishes requirements related to property taxes; revises provisions governing the continuing education requirements of appraisers certified by the Department of Taxation to conduct appraisals of property for the purposes of taxation; and provides other matters properly relating thereto.
- III. Workshop to solicit comments from interested parties regarding the proposed permanent regulation of the Nevada Tax Commission, LCB File No. R098-26, which establishes requirements related to real property; revises provisions governing the manner in which owners of real property claim certain partial abatements of property tax; revises the information that may be included in the declaration of value form required to accompany a deed evidencing a transfer of title of real property or land sale installment contract that is presented for recordation to a county recorder; provides for electronic signature of the declaration of value form; and provides other matters properly relating thereto.

A copy of the regulations referenced above can be found on the Department’s website at <https://tax.nv.gov/boards-meetings/> and at the Nevada Legislature’s website at <https://www.leg.state.nv.us/App/Notice/A/>.

All interested parties will have the opportunity to present their ideas. Please submit all suggestions in writing at least one week prior to the Workshop so the suggestions can be disseminated at the meeting. Written comments may be accepted at any time. Please email any comments to Kari Skalsky at kskalsky@tax.state.nv.us so they may be posted to the Departments website. All public input will be considered in preparing a proposed regulation to be presented to the Nevada Tax Commission for adoption.

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

To provide public comment by telephone, please dial:

+1 669 444 9171 US or +1 669 900 9128 US (San Jose) or +1 719 359 4580 US or +1 253 205 0468 US or + 1 253 215 8782 or +1 346 248 7799 US (Houston) or +1 309 205 3325 US or +1 312 626 6799 US (Chicago) or +1 360 209 5623 US or +1 386 347 5053 US or +1 507 473 4847 US or +1 564 217 2000 US or +1 646 558 8656 US (New York) or +1 646 931 3860 US or +1 689 278 1000 US or +1 301 715 8592 US (Washington DC) or +1 305 224 1968 US

Enter Meeting ID: 816 5890 9319

V. Adjourn

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

**This item is to receive public comment on any issue and any discussion of those issues, provided that comment will be limited to areas relevant to and within the authority of the Nevada Department of Taxation. No action will be taken on any items raised in the public comment period. Public Comment may not be limited based on viewpoint.

Please contact Kari Skalsky at 775-684-2041 or kskalsky@tax.state.nv.us for any support materials. The support materials will be available at <https://tax.nv.gov/> and made available during the meeting located at the Nevada Department of Taxation, 9850 Double R Blvd., Ste 101, Reno.

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations to participate in this workshop should notify Kari Skalsky at 775-684-2041 or kskalsky@tax.state.nv.us at least 3 days before the workshop. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the meeting room.

If you need an accommodation in order to communicate during the workshop, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Kari Skalsky at 775-684-2041 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request to kskalsky@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Kari Skalsky al 775-684-2041 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de kskalsky@tax.state.nv.us.

Notice of this workshop has been posted at the following location: The Department of Taxation – 3850 Arrowhead Drive, Carson City.

Notice has been EMAILED for posting at the following locations: Department of Taxation – 9850 Double R Blvd., Ste 101, Reno; Department of Taxation – 700 E. Warm Springs Rd, Ste 200, Las Vegas; The Legislative Building - Capitol Complex, Carson City; The Nevada State Library – 100 Stewart Street, Carson City; Interested Parties Group maintained by the Department. Notice of this meeting was posted on the Department of Taxation website at <https://tax.nv.gov/>, on the Nevada Legislative website at <https://www.leg.state.nv.us/>, and the Nevada Public Notice Website at <https://notice.nv.gov/>.

**SMALL BUSINESS IMPACT STATEMENT AS REQUIRED BY
NRS 233B.0608 and NRS 233B.0609**

LCB File No. R087-26

1. Background

LCB File No. R087-26, establishes requirements related to property taxes; revises provisions governing the continuing education requirements of appraisers certified by the Department of Taxation to conduct appraisals of property for the purposes of taxation; and provides other matters properly relating thereto.

Existing law requires a person who performs the duties of an appraiser for purposes of the taxation of property for the State or any of its political subdivisions to hold an appraiser's certificate issued by the Department of Taxation. (NRS 361.221) Additionally, each person who holds such an appraiser's certificate must complete 36 contact hours of appropriate training approved by the Department each fiscal year. However, if a person who holds an appraiser's certificate attains a certain recognized professional designation or accumulates 180 contact hours of accepted training, the annual training requirement will be waived and the person will only be required to complete 36 contact hours every 3 years. (NRS 361.223) Existing regulations provide that if a person for whom the annual training requirement has been waived accumulates more than 36 contact hours during such a 3-year period, the excess hours will not be carried forward. (NAC 361.567) This regulation provides that if a person whose annual training requirement has been waived accumulates more than 36 contact hours during the 3-year period, a new 3-year period will begin on July 1 following the date on which more than 36 contact hours were accumulated and the excess hours will be applied to the training requirements for that period.

2. A description of the manner in which comment was solicited from affected small businesses, a summary of their responses, and an explanation of the manner in which other interested persons may obtain a copy of the summary.

The Department of Taxation prepared and disseminated a questionnaire seeking information from small businesses regarding the possible impact of LCB File No R087-26. The proposed language and questionnaire were dispersed to the following:

- Emailed by the Department to 267 members of its interested parties list.
- Emailed by the Nevada Taxpayers Association to its list of interested taxpayers.

The content responses are summarized below:

- One response was received by the Department for LCB Draft of Proposed Regulation - File No. R087-26. The respondent listed 16 employees currently employed by their business on the Small Business Impact Questionnaire and answered "no" to all five questions on the questionnaire without further explanation or clarification, thus indicating that the proposed permanent regulation has no adverse, beneficial, direct or indirect impact on the respondent's small business.

Anyone interested in obtaining a copy of the completed small business impact questionnaire used for this summary can contact:

Kari Skalsky
Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706
kskalsky@tax.state.nv.us
Phone: (775) 684-2041

3. The manner in which the analysis was conducted, including the methods used to determine the impacts of the proposed regulation on small businesses.

One response was received for LCB Draft of Proposed Regulation R087-26 for the questionnaire regarding the impact of the regulation on small businesses as summarized in the response to #2 on the first page of this statement. Accordingly, the Department analyzed the proposed language and used informed, reasonable judgement in determining that there will be no impact on small businesses.

4. The estimated economic effect of the proposed regulation on the small businesses which it is to regulate:

Adverse and Beneficial Effects

The Department finds that there is no reasonable, foreseeable or anticipated adverse or beneficial economic effect on small businesses.

Direct and Indirect Effects

The Department finds that there is no reasonable, foreseeable or anticipated direct or indirect economic effect on small businesses.

5. A description of the methods that the agency considered to reduce the impact of the proposed regulation on small businesses and a statement regarding whether the agency actually used any of those methods.

The Department of Taxation prepared and disseminated a questionnaire seeking information from small businesses regarding the possible impact of LCB File No R087-26. The proposed language and questionnaire were dispersed to the following:

- Emailed by the Department to 267 members of its interested parties list.
- Emailed by the Nevada Taxpayers Association to its list of interested taxpayers.

One response was received for LCB Draft of Proposed Regulation R087-26 for the questionnaire regarding the impact of the regulation on small businesses as summarized in the response to #2 on the first page of this statement. Accordingly, the Department analyzed the proposed language and used informed, reasonable judgement in determining that there will be no impact on small businesses.

6. The estimated cost to the agency for enforcement of the proposed regulation.

The proposed permanent regulation presents no significant foreseeable or anticipated cost or decrease in costs for enforcement.

7. If the proposed 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 proposed permanent regulation does not include new fees or increase an existing fee.

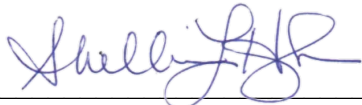
8. If the proposed regulation includes provisions which duplicate or are more stringent than federal, state or local standards regulating the same activity, an explanation of why such duplicative or more stringent provisions are necessary.

The proposed permanent regulation does not overlap or duplicate any regulation of other federal, state or local government entities.

9. The reasons for the conclusion of the agency regarding the impact of a regulation on small businesses.

The Department has determined that there will be no adverse impacts to small businesses based on its analysis of the proposed permanent regulation.

I hereby certify, to the best of my knowledge or belief, a concerted effort was made to determine the impact of the proposed regulation on small businesses and that this statement was properly prepared, and the information contained herein is accurate.



Shellie Hughes, Executive Director
June 22, 2026

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R087-26

April 30, 2026

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

AUTHORITY: § 1, NRS 360.090, 361.221 and 361.223.

A REGULATION relating to property taxes; revising provisions governing the continuing education requirements of appraisers certified by the Department of Taxation to conduct appraisals of property for the purposes of taxation; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law requires a person who performs the duties of an appraiser for purposes of the taxation of property for the State or any of its political subdivisions to hold an appraiser’s certificate issued by the Department of Taxation. (NRS 361.221) Additionally, each person who holds such an appraiser’s certificate must complete 36 contact hours of appropriate training approved by the Department each fiscal year. However, if a person who holds an appraiser’s certificate attains a certain recognized professional designation or accumulates 180 contact hours of accepted training, the annual training requirement will be waived and the person will only be required to complete 36 contact hours every 3 years. (NRS 361.223) Existing regulations provide that if a person for whom the annual training requirement has been waived accumulates more than 36 contact hours during such a 3-year period, the excess hours will not be carried forward. (NAC 361.567) This regulation provides that if a person whose annual training requirement has been waived accumulates more than 36 contact hours during the 3-year period, a new 3-year period will begin on July 1 following the date on which more than 36 contact hours were accumulated and the excess hours will be applied to the training requirements for that period.

Section 1. NAC 361.567 is hereby amended to read as follows:

361.567 1. The Department, in consultation with the Board, will determine the appropriate number of contact hours to be awarded for each approved education course. The Department will award the appropriate number of contact hours to persons who complete approved education

courses and provide documentation to the Department as required by subsection 3. Contact hours may be awarded as follows:

(a) The Department may award the person the number of contact hours noted on the certificate of completion for the approved education course or on any other documentation of the approved education course provided by the person to the Department as required by subsection 3.

(b) If a person completes an approved education course offered by a university or community college, the Department may award the person 12 contact hours for each semester credit earned.

(c) If an approved education course includes an examination for the course and a person completes the instruction for the course but fails to pass the examination, the Department may award the person one-half of the contact hours that the person would have been awarded had he or she passed the examination. If the person did not complete the instruction for the course, the Department may award the person 4 contact hours for each full day of instruction that he or she completed if the person provides evidence satisfactory to the Department of his or her attendance at the course. If a person who is awarded contact hours pursuant to this paragraph subsequently passes the examination for the course, the Department may award the person a number of contact hours equal to the total contact hours approved for the course minus contact hours previously awarded to the person for the course pursuant to this paragraph.

(d) The Department will not award any contact hours for the completion of any portion of a course in real estate or the appraisal of property if the primary objective of the course is to prepare those persons taking the course to take and pass an examination for licensure in real estate or the appraisal of property.

(e) The Department will not award any contact hours for any portion of a course at a university or community college if the person taking the course does not earn a passing grade or withdraws from the course.

(f) When the Department determines the number of contact hours to be awarded for a course, the Department will not award any contact hours for any portion of the course during which the person taking the course takes an examination for the course.

(g) If a person instructs an approved education course, the Department may award the person a number of contact hours equal to the number of hours the person spent lecturing during the course or teaching as part of a group. The Department will not award contact hours:

(1) For any time the person spent on preparing for the course, grading students, or assisting students on projects or assignments outside of class; or

(2) For teaching the same course more than once in a 12-month period.

2. The number of contact hours awarded to a person who completes an approved education course must be the number of hours determined to be appropriate pursuant to subsection 1 as of the date on which the person completes the course, regardless of whether the content or length of the course changes after that date.

3. A person who holds an appraiser's certificate and for whom the annual training requirement has not been waived pursuant to NRS 361.223 shall, on or before July 1 of each year, provide written documentation to the Department of each approved education course the person has taken, and the total contact hours he or she has earned, since July 1 of the previous year. The documentation for each course must include, without limitation, a certificate of attendance that shows the name of the person, the name of the course, the signature of the instructor of the course or the authorized representative of the organization that sponsored the

course, and the dates of the person's attendance at the course. A transcript of grades, if any, from the organization that sponsored the course must also be submitted. If the course was taken at a university or community college, a certified transcript may be submitted in lieu of a certificate of attendance.

4. If a person has:

(a) Not completed the 180 contact hours of accepted training described in paragraph (b) of subsection 3 of NRS 361.223, the Department, in consultation with the Board, may award contact hours to the person for an approved education course completed more than 5 years before the person provides to the Department the written documentation required by subsection 3. Any contact hours awarded pursuant to this paragraph must be applied to the 180 contact hours described in paragraph (b) of subsection 3 of NRS 361.223.

(b) Completed the 180 contact hours of accepted training described in paragraph (b) of subsection 3 of NRS 361.223, the Department will not award any contact hours for any course completed by the person:

(1) ~~More~~ *Except as otherwise provided in subsection 6, more* than 3 years before he or she provides to the Department the written documentation required by subsection 3.

(2) During the 3-year period for which the person must satisfy the continuing education requirements set forth in NRS 361.223 if the person was awarded contact hours for the course for the immediately preceding 3-year period, unless the Department, in consultation with the Board, determines that the course materials have been significantly changed or updated.

5. To qualify for a waiver of the annual training requirement pursuant to paragraph (b) of subsection 3 of NRS 361.223, a person who holds an appraiser's certificate must complete, as

part of the 180 contact hours of accepted training required by that paragraph, at least 4 hours of training in ethical and professional standards.

6. If a person for whom the annual training requirement has been waived pursuant to NRS 361.223 accumulates more than 36 contact hours during any 3-year period thereafter, *a new 3-year period will commence on July 1 following the date on which the person accumulated more than 36 contact hours and* the excess contact hours will ~~not~~ be carried forward ~~+~~ *and applied against the training requirements for the new 3-year period. Excess contact hours will not carry forward beyond the 3-year period immediately following the 3-year period in which the excess hours were originally accumulated.*

7. The Department will notify each person who holds an appraiser's certificate and who has not satisfied the continuing education requirements for a fiscal year or a 3-year period, as applicable, that the appraiser's certificate is subject to suspension or revocation pursuant to NRS 361.224. The notice will be sent by United States mail at least 60 days before the end of the fiscal year or 3-year period to the address of the person as listed in the files of the Department. If the Department does not receive a response to the notice within 30 days after mailing, the Department will forward the matter to the Board for consideration at its next regularly scheduled meeting. The Board will review the matter and provide its recommendation to the Department concerning whether the appraiser's certificate should be suspended or revoked.

**SMALL BUSINESS IMPACT STATEMENT AS REQUIRED BY
NRS 233B.0608 and NRS 233B.0609**

LCB File No. R098-26

1. Background

LCB File No. R098-26, establishes requirements related to real property; revises provisions governing the manner in which owners of real property claim certain partial abatements of property tax; revises the information that may be included in the declaration of value form required to accompany a deed evidencing a transfer of title of real property or land sale installment contract that is presented for recordation to a county recorder; provides for electronic signature of the declaration of value form; and provides other matters properly relating thereto.

Existing law provides for a partial abatement of the property taxes imposed on a parcel or other unit of real property, which has the effect of establishing an annual cap on increases of the property taxes imposed on the real property. The formula for calculating these partial abatements limits the annual increase of such property taxes to not more than: (1) eight percent for real property other than a single-family residence that is the primary residence of the owner or a residential rental dwelling with rent less than a certain amount; and (2) three percent for such a single-family residence or qualified residential rental dwelling. (NRS 361.4722-361.4724) Before the enactment of Assembly Bill No. 377 (A.B. 377) of the 2025 Legislative Session, to claim the partial abatement of property taxes for a single-family residence which is the primary residence of the owner, the owner of the residence was required to submit a form provided by the county assessor of the county in which the property is located. (NRS 361.4723; NAC 361.606) A claim for the partial abatement of property taxes for a qualified residential rental dwelling was required to be filed annually with the county assessor not later than June 15 and accompanied by an affidavit concerning the amount of rent charged to the tenants of the property. (NRS 361.4724; NAC 361.607) A.B. 377 additionally authorizes a person to claim these partial abatements of property taxes on the declaration of value form prescribed by the Nevada Tax Commission that is required to accompany a deed or land sale installment contract offered for recording to a county recorder and that is used to calculate the amount of real property transfer tax due upon the sale or transfer of the property. (NRS 361.4723, 361.4724, 375.060)

Section 3 of this regulation provides for the declaration of value form to include a claim for a partial abatement of property taxes for a single-family residence which is the primary residence of the owner or for a qualified residential rental dwelling. If such a partial abatement is claimed on the form, **section 3** requires the county recorder to transmit the claim to the county assessor of the county in the manner prescribed by the Commission.

Sections 1 and 2 of this regulation make conforming changes to existing regulations to authorize a claim for these partial abatements to be made on the declaration of value form. (NAC 361.606, 361.607)

Existing regulations require the declaration of value form prescribed by the Commission to be signed under the penalty of perjury by the grantee, the grantor or the agent of the grantee or grantor and filed with the county recorder. (NAC 375.180) **Section 3** provides that an electronic signature made in accordance with existing law satisfies this requirement.

2. A description of the manner in which comment was solicited from affected small businesses, a summary of their responses, and an explanation of the manner in which other interested persons may obtain a copy of the summary.

The Department of Taxation prepared and disseminated a questionnaire seeking information from small businesses regarding the possible impact of LCB File No R098-26. The proposed language and questionnaire were dispersed to the following:

- Emailed by the Department to 247 members of its interested parties list.
- Emailed by the Nevada Taxpayers Association to its list of interested taxpayers.

The content responses are summarized below:

- One response was received by the Department for LCB Draft of Proposed Regulation - File No. R098-26. The respondent listed 16 employees currently employed by their business on the Small Business Impact Questionnaire and answered “no” to all five questions on the questionnaire without further explanation or clarification, thus indicating that the proposed permanent regulation has no adverse, beneficial, direct or indirect impact on the respondent’s small business.

Anyone interested in obtaining a copy of the completed small business impact questionnaire used for this summary can contact:

Kari Skalsky
Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706
kskalsky@tax.state.nv.us
Phone: (775) 684-2041

3. The manner in which the analysis was conducted, including the methods used to determine the impacts of the proposed regulation on small businesses.

One response was received for LCB Draft of Proposed Regulation R098-26 for the questionnaire regarding the impact of the regulation on small businesses as summarized in the response to #2 above. Accordingly, the Department analyzed the proposed language and used informed, reasonable judgement in determining that there will be no impact on small businesses.

4. The estimated economic effect of the proposed regulation on the small businesses which it is to regulate:

Adverse and Beneficial Effects

The Department finds that there is no reasonable, foreseeable or anticipated adverse or beneficial economic effect on small businesses.

Direct and Indirect Effects

The Department finds that there is no reasonable, foreseeable or anticipated direct or indirect economic effect on small businesses.

5. A description of the methods that the agency considered to reduce the impact of the proposed regulation on small businesses and a statement regarding whether the agency actually used any of those methods.

The Department of Taxation prepared and disseminated a questionnaire seeking information from small businesses regarding the possible impact of LCB File No R098-26. The proposed language and questionnaire were dispersed to the following:

- Emailed by the Department to 247 members of its interested parties list.
- Emailed by the Nevada Taxpayers Association to its list of interested taxpayers.

One response was received for LCB Draft of Proposed Regulation R098-26 for the questionnaire regarding the impact of the regulation on small businesses as summarized in the response to #2 on the second page of this statement. Accordingly, the Department analyzed the proposed language and used informed, reasonable judgement in determining that there will be no impact on small businesses.

6. The estimated cost to the agency for enforcement of the proposed regulation.

The proposed permanent regulation presents no significant foreseeable or anticipated cost or decrease in costs for enforcement.

7. If the proposed 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 proposed permanent regulation does not include new fees or increase an existing fee.

8. If the proposed regulation includes provisions which duplicate or are more stringent than federal, state or local standards regulating the same activity, an explanation of why such duplicative or more stringent provisions are necessary.

The proposed permanent regulation does not overlap or duplicate any regulation of other federal, state or local government entities.

9. The reasons for the conclusion of the agency regarding the impact of a regulation on small businesses.

The Department has determined that there will be no adverse impacts to small businesses based on its analysis of the proposed permanent regulation.

I hereby certify, to the best of my knowledge or belief, a concerted effort was made to determine the impact of the proposed regulation on small businesses and that this statement was properly prepared, and the information contained herein is accurate.

A handwritten signature in blue ink, appearing to read "Shellie Hughes".

Shellie Hughes, Executive Director
June 22, 2026

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R098-26

June 2, 2026

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

AUTHORITY: § 1, NRS 360.090, 361.4723; § 2, NRS 360.090, 361.4724; § 3, NRS 360.090, 375.060.

A REGULATION relating to real property; revising provisions governing the manner in which owners of real property claim certain partial abatements of property tax; revising the information that may be included in the declaration of value form required to accompany a deed evidencing a transfer of title of real property or land sale installment contract that is presented for recordation to a county recorder; providing for electronic signature of the declaration of value form; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law provides for a partial abatement of the property taxes imposed on a parcel or other unit of real property, which has the effect of establishing an annual cap on increases of the property taxes imposed on the real property. The formula for calculating these partial abatements limits the annual increase of such property taxes to not more than: (1) eight percent for real property other than a single-family residence that is the primary residence of the owner or a residential rental dwelling with rent less than a certain amount; and (2) three percent for such a single-family residence or qualified residential rental dwelling. (NRS 361.4722-361.4724) Before the enactment of Assembly Bill No. 377 (A.B. 377) of the 2025 Legislative Session, to claim the partial abatement of property taxes for a single-family residence which is the primary residence of the owner, the owner of the residence was required to submit a form provided by the county assessor of the county in which the property is located. (NRS 361.4723; NAC 361.606) A claim for the partial abatement of property taxes for a qualified residential rental dwelling was required to be filed annually with the county assessor not later than June 15 and accompanied by an affidavit concerning the amount of rent charged to the tenants of the property. (NRS 361.4724; NAC 361.607) A.B. 377 additionally authorizes a person to claim these partial abatements of property taxes on the declaration of value form prescribed by the Nevada Tax Commission that is required to accompany a deed or land sale installment contract offered for recording to a county recorder and that is used to calculate the amount of real property transfer tax due upon the sale or transfer of the property. (NRS 361.4723, 361.4724, 375.060)

Section 3 of this regulation provides for the declaration of value form to include a claim for a partial abatement of property taxes for a single-family residence which is the primary

residence of the owner or for a qualified residential rental dwelling. If such a partial abatement is claimed on the form, **section 3** requires the county recorder to transmit the claim to the county assessor of the county in the manner prescribed by the Commission. **Sections 1 and 2** of this regulation make conforming changes to existing regulations to authorize a claim for these partial abatements to be made on the declaration of value form. (NAC 361.606, 361.607)

Existing regulations require the declaration of value form prescribed by the Commission to be signed under the penalty of perjury by the grantee, the grantor or the agent of the grantee or grantor and filed with the county recorder. (NAC 375.180) **Section 3** provides that an electronic signature made in accordance with existing law satisfies this requirement.

Section 1. NAC 361.606 is hereby amended to read as follows:

361.606 1. A claim for a primary residential abatement must be ~~{} submitted on:~~

(a) ~~{} Submitted on a~~ A form provided by the county assessor of the county in which the property is located ~~{} and~~

~~{} Signed~~ signed by:

(1) Any owner of record of the property;

(2) Any person of lawful age who is authorized by an executed power of attorney to sign the claim on behalf of an owner of record of the property;

(3) The legal guardian or conservator of an owner of record of the property; or

(4) The executor or administrator of the estate of an owner of record of the property ~~{};~~

or

(b) The form prescribed by the Commission for a declaration of value that, in accordance with NRS 375.060 and NAC 375.180, accompanies a:

(1) Deed evidencing a transfer of title to the property that is presented to the county recorder for recordation; or

(2) Land sale installment contract relating to the property that is presented for recordation to the county recorder of the county.

2. The form *provided by the county assessor* for claiming a primary residential abatement may require the claimant to state that:

(a) The claimant is the owner of the property;

(b) The property is a single-family residence;

(c) The property is the primary residence of the owner of the property, exclusive of any other residence in Nevada;

(d) The property is not rented, leased or otherwise made available for exclusive occupancy by any person other than the owner of the property and members of the family of the owner of the property;

(e) The claimant agrees to notify the county assessor if the property is no longer used as:

(1) A single-family residence; or

(2) The primary residence of the owner of the property, exclusive of any other residence in Nevada; and

(f) The claim is affirmed and certified by the owner of the property under any penalties provided by law.

3. The county assessor shall:

(a) If the county assessor determines it to be necessary, verify whether the property is eligible for a primary residential abatement.

(b) If the county assessor determines that the property is not eligible for a primary residential abatement, determine whether the property is eligible for a general abatement.

4. A claim for a primary residential abatement may be amended to reflect changes in the ownership or occupation of the property. If such a change occurs after July 1, the change must

not be indicated on either the secured or unsecured tax roll, as applicable, until the next fiscal year.

Sec. 2. NAC 361.607 is hereby amended to read as follows:

361.607 1. A county assessor shall annually mail to the owner of each residential rental dwelling in the county a written notice of the right to claim a residential rental abatement.

2. A claim for a residential rental abatement ~~[must be:]~~ :

(a) ~~[Filed]~~ *May be included on the form prescribed by the Commission for a declaration of value that, in accordance with NRS 375.060 and NAC 375.180, accompanies a:*

(1) Deed evidencing a transfer of title to the property that is presented to the county recorder for recordation; or

(2) Land sale installment contract relating to the property that is presented for recordation to the county recorder of the county.

(b) Must be filed annually with the county assessor of the county in which the property is located not later than June 15 of each year ~~[:]~~ and

~~[(b) Accompanied]~~ *accompanied* by an affidavit which states:

(1) That the amount of rent collected from each of the tenants of the property is equal to or less than the applicable fair market rent published by the United States Department of Housing and Urban Development. For the purpose of determining the applicable fair market rent, a studio apartment must be considered to be a single room.

(2) The greatest amount of rent charged a tenant of the property for the period from April 1 of the year immediately preceding the lien date for the current year until March 31 of the current year.

3. The Department shall annually notify each county assessor of:

(a) The amounts of the applicable fair market rents for the current year, as published for March 31 of that year by the Department of Housing and Urban Development, excluding the amounts of utility allowances.

(b) The amounts of applicable utility allowances, based upon the information reported by the appropriate Nevada regional housing authority to the Department of Housing and Urban Development.

4. For the purpose of determining the eligibility of property for a residential rental abatement, the county assessor shall compare:

(a) The greatest amount of rent charged a tenant of the property for the period from April 1 of the year immediately preceding the lien date for the current year until March 31 of the current year, excluding any amount paid for utilities; and

(b) The amount of the applicable fair market rent for the current year, as provided by the Department pursuant to subsection 3, excluding the amount of the applicable utility allowance.

For the purposes of this section, the county assessor shall use as the applicable utility allowance:

(1) The typical utility allowance for the pertinent category of property, as provided by the Department pursuant to subsection 3; or

(2) A utility allowance calculated by the county assessor for the specific property from the information reported by the appropriate Nevada regional housing authority to the Department of Housing and Urban Development.

5. A residential rental dwelling is not eligible for a residential rental abatement if the rent received for any rental unit of the property for the period from April 1 of the year immediately preceding the lien date for the current year until March 31 of the current year, excluding any

amount included in the rent for the payment of utilities, exceeds the amount of the applicable fair market rent for the current year, excluding the amount of the applicable utility allowance.

6. The owner of any property for which a claim for a residential rental abatement is filed:

(a) Has the burden of proving that the property is not transient lodging; and

(b) Must:

(1) Provide to the county assessor such information as the county assessor requires to determine the eligibility of the property for a residential rental abatement and to ascertain the continuing eligibility of the property for a residential rental abatement; and

(2) Maintain accurate records in support of that information and allow the county assessor to audit those records at any time.

7. For the purposes of this section and NRS 361.4724, the Commission interprets the term:

(a) “Residential rental dwelling” to mean a residential dwelling:

(1) For which consideration is paid for its temporary use and occupancy; or

(2) Which is occupied by a member of the family of the owner of the dwelling for no consideration.

(b) “Transient lodging” to:

(1) Mean, except as otherwise provided in subparagraph (2), any facility or structure, or any portion thereof, which is occupied or intended or designed for occupancy and which is held out for use by transient guests who pay rent for the temporary privilege of dwelling, lodging or sleeping therein. For the purposes of this subparagraph, “facility or structure” includes any hotel, resort hotel, motel, bed and breakfast, lodging house, time-share project, vacation home, apartment house, recreational vehicle park or campground, and any similar facility or structure.

(2) Exclude any:

(I) Hospital, sanitarium, medical clinic, convalescent home, nursing home, home for aged persons, foster home or similar facility operated for the care or treatment of human beings;

(II) Asylum, jail, prison, orphanage or other facility in which human beings are detained and housed under legal restraint; or

(III) Housing owned or controlled by an educational institution and used exclusively to house students, faculty or other employees of the institution.

Sec. 3. NAC 375.180 is hereby amended to read as follows:

375.180 1. Except as otherwise provided in subsection 3, if a deed evidencing a transfer of title of real property is offered for recording to a county recorder, the county recorder shall require a declaration of value to be made, on a form prescribed by the Nevada Tax Commission, and personally signed under penalty of perjury by the grantee, the grantor or the agent of the grantee or grantor. *An electronic signature used in accordance with NRS 111.366 to 111.3697, inclusive, and chapter 719 of NRS satisfies the requirement of this subsection for the declaration of value to be signed.* The declaration of value:

(a) Must contain, without limitation:

(1) The name and mailing address of the grantor, the grantee and the business or natural person requesting the recording if the grantor or grantee does not request the recording;

(2) A description of the use of the property;

(3) The full amount paid or to be paid for the property; and

(4) Information concerning the possible penalties and interest that may be imposed pursuant to NRS 375.030.

(b) May contain information regarding a claim for an exemption from the tax ~~is~~ *imposed by chapter 375 of NRS*, including, without limitation:

- (1) The type of exemption claimed;
- (2) A statement explaining the reason for the claim;
- (3) A statement indicating whether ~~or not~~ the exemption is being applied to a partial interest in the property; and

- (4) The sales price of the property, if that information is available.

(c) May contain information regarding a claim for a partial abatement of property taxes pursuant to NRS 361.4723 or a partial abatement of property taxes pursuant to NRS 361.4724, including, without limitation, the type of partial abatement of property taxes claimed. If a claim for any such partial abatement of property taxes is contained in a declaration of value, the county recorder must transmit the claim to the county assessor of the county in the manner prescribed by the Nevada Tax Commission.

2. The county recorder shall not accept an incomplete form except:

- (a) If the transfer of title of real property is exempt from a tax imposed by chapter 375 of NRS, no value for the property need be declared on the form.

- (b) If multiple parcels of real property are being transferred, at least one parcel must be listed on the form. If additional space is needed to list all the parcels of real property being transferred, the words “see attached” must be written next to the listed parcel number and an attachment that lists the number of each parcel being transferred must accompany the form.

3. If the value of the property is stated incorrectly on the declaration of value or the amount of tax is computed incorrectly, the person who pays an amount of tax which exceeds the amount due may make a claim for a refund of the amount of tax which he or she overpaid by completing a refund request form, which may be obtained from the office of the county recorder of the county in which the tax is paid. The form must be signed under penalty of perjury by the person

entitled to the refund or the person's legal representative and submitted to the county recorder of the county in which the tax is paid. If the claim is unaudited, the claim must be submitted within 6 months after the date of recording pursuant to NRS 244.250. If the claim for a refund is submitted pursuant to an audit, the claim may be submitted within 3 years after the date of recording.