

**ADOPTED REGULATION OF
THE STATE BOARD OF EQUALIZATION**

LCB File No. R097-15

Effective January 27, 2017

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-) 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 makes conforming changes to the 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 that owns a property, if allowed under the terms of the 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, if allowed under the terms of the 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 ~~{a}~~ :

(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 , *without limitation, a sole proprietorship, a* corporation, a *general partnership, 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 of 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;

~~{(c)}~~ (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; 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) 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.

~~14.1~~ 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.~~

**LEGISLATIVE REVIEW OF ADOPTED REGULATIONS AS REQUIRED BY
ADMINISTRATIVE PROCEDURES ACT, NRS 233B.066**

LCB FILE R097-15

Practice and Procedures Before the State Board of Equalization

The following statement is submitted for amendments, additions and deletions, to Nevada Administrative Code (NAC) 361 adopted by the State Board of Equalization.

1. The Need for and Purpose of the Permanent Regulation.

The need and purpose of the revised adopted permanent regulation, **LCB File No. R097-15 RP2**, is to update and clarify existing provisions relating to the practice and procedure in contested cases before the State Board. The adopted regulation is also 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, as codified in NRS 361,334 and NRS 361.362.

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

The Department of Taxation (Department), as staff to the State Board of Equalization (“SBE”) solicited comment from the public by sending notice of workshops and hearings by electronic or regular mail as follows:

<u>Date of Notice</u>	<u>Workshop/ Hearing</u>	<u>Date of Workshop</u>	<u>Number Notified</u>	<u>Representing Businesses</u>
8-26-2015	Workshop	9-11-2015	224	145
10-21-2015	Workshop	11-05-2015	233	152
6-17-2016	Hearing	7-18-2016	154	103
10-31-2016	Hearing	12-13-2016	306	193

The mailing list included the interested parties list maintained by the Department, as well as officials of local jurisdictions. These documents were also made available on the website of the Department of Taxation, www.tax.nv.gov, the legislative website at www.leg.state.nv.us and the Department of Administration website at <https://notice.nv.gov/>. These documents were also posted at the location listed in Exhibit A, attached.

Comments were received from taxpayer representatives, county assessors, and Department staff during the workshops and adoption hearing.

Please see Question 6 for a summary of comments and actions taken.

A copy of the audio taped comments or the record of proceedings may be obtained by calling the Nevada Department of Taxation at (775) 684-2100 or by writing to the Nevada Department of Taxation, 1550 College Parkway, Carson City, Nevada 89706, or by e-mailing the Nevada Department of Taxation at anita.moore@tax.state.nv.us

The Legislative Counsel Bureau (LCB) completed its original review of submitted revisions on June 13, 2016. The SBE adopted the regulation at a hearing held on July 18, 2016 with two amendments and submitted the adopted regulation along with the amendments to LCB on August 3, 2016. LCB declined one of the amendments upon further review and returned the second revised draft on November 3, 2016. The SBE adopted the second revised regulation on December 13, 2016.

3. The number of persons who:

(a) Attended and testified at each workshop:

Date of Workshop	<u>Attended</u>	<u>Testified</u>
09-11-2015	10	6
11-05-2015	8	5

(b) Attended and testified at each hearing:

<u>Date of Hearing</u>	<u>Committee/Public Attended</u>	<u>Testified</u>
7-18-2016	51	5
12-13-2016	9	2

(c) Submitted to the agency written comments:

<u>Date of Workshop / Hearing</u>	<u>Number Received</u>
9-1-2015	6
11-7-2015	4
7-18-2016	2
12-13-2016	0

4. A list of names and contact information, including telephone number, business address, business telephone number, electronic mail address, and name of entity or organization represented, for each person identified above in #3, as provided to the agency, is attached as Exhibit B.

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

Comments were solicited from affected and interested local government officials, businesses and persons, by notices posted at the Nevada State Library; various Department of Taxation locations throughout the state; and at the Main Public Libraries in counties where an office of the Department of Taxation is not located.

Comments were also solicited by direct email to county officials and other interested parties lists maintained by the Department. Approximately 63% of the approximately 193 direct notices of the adoption hearing were sent to individuals or associations representing business.

In addition, the Department mailed or emailed a Small Business Impact Statement and Questionnaire prior to the workshop held on November 5, 2015 to persons and businesses on the Department's interested parties list. The Questionnaire requested input on whether the small business owner anticipates the regulation would have a direct and significant economic burden upon the business or if the regulation would directly restrict the formation, operation, or expansion of the small business. No responses were received. Because of the nature of the regulation, the Department believes there is little to no impact on a small business.

Practitioners, including attorneys and tax consultants, and county assessors commented on some or all of the proposed language changes during the workshop process and during the Adoption Hearing of the SBE. No comments from small businesses were made.

A copy of the audio taped comments or the record of proceedings may be obtained by calling the Nevada Department of Taxation at (775) 684-2100 or by writing to the Nevada Department of Taxation, 1550 East College Parkway, Carson City, Nevada 89706, or by e-mailing the Nevada Department of Taxation at anita.moore@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. *(This section also responds to Question 2, Summary of Comments and Actions Taken).*

The permanent regulation was adopted with changes reflecting most of the verbal and written comments made during the workshops and adoption hearing listed above. The SBE adopted the permanent regulation as revised in the workshops and adoption hearing; and believed no changes other than those made were necessary.

The Clark County Assessor requested an oath section be added to the appeal form and a statement of authority. These requests are addressed in Section 10(2)(e), Section 10(3)(a), Section 10(3)(c), and Section 10(4)(d) regarding appeals from the decisions of a county board of equalization; and Section 11(2)(e), Section 11(3)(a), and Section 11(3)(c) for all direct appeals.

The Clark County Assessor requested a definition for affiliate and other minor changes. The request is addressed in Section 9(1), Section 4(1); and Section 6(2).

Two taxpayer representatives requested rephrasing regarding documentation demonstrating the authority of the petitioner to file. The request is addressed in Section 4. One also commented that no supporting documentation showing authority

to file is needed unless the owner is an entity. Another representative made similar comments to make the form simpler and to delete reference to a proposed requirement to provide sufficient documentation to demonstrate the authority of the petitioner. Both comments are addressed Sections 10(2)(e) and 10(3)(a).

Comments from the State Board's attorney were addressed in various sections throughout the regulation, and in particular the inclusion of language relating to the verification statement was addressed in Section 10(3)(c) and Section 11(3)(c) and 4(d).

Comments from an attorney regarding whether a Nevada licensed attorney should be subject to the SBOE agent authorization regulation were considered but not adopted after discussion at the workshop and written comments from another attorney who stated that 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 Clark County Assessor requested the phrase in Section 2 (2) to be amended to say "Person employed" to include, *without limitation*. The request was also made to change Section 10(2)(i)(6) from "commercial land" to "*commercial property*." Both requests were addressed.

An attorney commented at the adoption hearing Section 2 should be more permissive, as not every member of a limited liability company or a trustor of a trust has ownership, control, or possession of the property. The State Board addressed the comment by adding "may" to the language, thus allowing the State Board discretion in interpreting the terms "owner" and "person employed."

The attorney further commented that Section 6 of the regulation permitting the "person employed" to represent the owner in all related hearings and matters of the appeal was beyond the authority provided in NRS 361.362. The State Board did not adopt the recommendation to delete Sections 5 and 6. The notice of the adoption hearing stated that there was a need to update and clarify existing provisions relating to the practice and procedure in contested cases before the Board, primarily, but not exclusively, to reflect the changes made in NRS 361.362. Other topics besides those listed in NRS 361.362 were intended to be addressed. For example, NRS 361.385 provides that any person is entitled to "appear" in person or by his or her agent or attorney. Sections 5 and 6 clarify that an appearance by an attorney or representative is deemed to include the authority to represent the owner in all related hearings and matters, receive all notices, enter into stipulations or withdraw the appeal unless the written authorization specifies a limitation in that authority.

The attorney further commented that Section 3 was beyond the scope of authority granted to the State Board. Section 3 states that the same rules of procedure provided in NRS 361.362 for appeals from county boards be deemed to apply to direct appeals. The State Board did not adopt the recommendation to delete Section 3. NRS

361.375(9) provides that the State Board may adopt regulations governing the conduct of its business. The State Board desired to treat direct appeals initiated under NRS 361.360(3) and NRS 361.403 in the same manner as appeals from the decisions of county boards. In addition, NRS 361.362 specifically references NRS 361.360, which includes direct appeals pursuant to NRS 361.360(3). To not treat appeals brought under NRS 361.403 would be discriminatory to utility and transportation companies.

A taxpayer from Washoe County purporting to represent all taxpayers commented that the information required to fill out the appeal form as provided in the regulations diminish the ability of taxpayers to successfully appeal to the State Board and complicates the appeal process. The taxpayer further commented that NRS 360.291(1)(c), the Taxpayer Bill of Rights, provides that the taxpayer has the right to provide the minimum documentation and other information as may reasonably be required by the Department to carry out its duties. The State Board did not adopt the recommendation to delete the requirements for information.

Following is a table comparing the information required prior to the adoption of the regulation and following the adoption of the regulation, and the reason for the request for information, also responding to why the regulation was adopted without change for those categories.

Comparison of Items of Information Requested Prior and After Adoption of Regulation			
Prior to Adoption	After Adoption	Citation	Reason for Addition
The name of the petitioner	Name of property owner as it appears on assessment roll and name of petitioner	NAC 361.701(2)(a), 361.7012(1)(a); 361.7018(2)(a) Sections 10, 11, 12 of the regulation	With the new definition of “owner”, the petitioner may not be the same as the person listed on the assessment roll. This information facilitates understanding who is appealing the property.
None	Title of petitioner	NAC 361.701(2)(b), 361.7012(1)(b) Sections 10 and 11 of the regulation	To help identify whether the person may be the “person employed,” e.g., John Doe, Manager for XYZ Company.
Daytime phone number	Daytime phone number & alternate telephone number and fax <i>if available</i>	NAC 361.701(2)(c), 361.7012(2)(c), 361.7018(2)(c) Sections 10, 11, 12 of the regulation	Many taxpayers prefer to be called on their cell rather than landline. This assists timely communication. “If available” means it is not required.
None	Entity organization type	NAC 361.701(2)(e)(1), 361.7012(2)(e)(1),	<i>Applies only to property owners who are not natural persons.</i> This assists understanding the

		361.7018(2)(b)(1) Sections 10,11,12 of the regulation	relationship of the petitioner to the owner of record.
None	Name of state where entity organized	NAC 361.701(2)(e)(2), 361.7012(2)(e)(2), 361.7018(2)(b)(2) Sections 10, 11, 12 of the regulation	<i>Applies only to property owners who are not natural persons.</i> NRS 361.362(3) provides for a written objection by the assessor. Listing the state where the entity is organized facilitates verification by the assessor if there is a question about the legitimacy of the organization petitioning on behalf of the recorded owner.
None	Whether entity is a non-profit organization	NAC 361.701(2)(e)(3), 361.7012(2)(e)(3), 361.7018(2)(b)(3) Sections 10,11, 12 of the regulation	<i>Applies only to property owners who are not natural persons.</i> NRS 361.362(3) provides for a written objection by the assessor. Listing the non-profit status facilitates verification by the assessor if there is a question about the legitimacy of the organization petitioning on behalf of the recorded owner.
Assessor's parcel number	Assessor's parcel number & physical address of property; including county and city.	NAC 361.701(2)(f), 361.7012(2)(f), 361.7018(2)(f), Sections 10, 11, 12 of the regulation	The SBE routinely describes the property subject to appeal in its decision letters, including the city and county where the property is located. Having it on the form reduces administrative burden on staff to locate information in the record, if it exists (and it often is not included particularly for personal property).
Assessor's parcel number	Indication of whether appeal involves more than one property, and the APN for each property	NAC 361.701(2)(h), 361.7012(2)(h), 361.7018(2)(h) Sections 10, 11, 12 of the regulation	Appeals frequently involve dozens of properties, e.g., vacant land subdivisions. Usually petitioners attach a list to the form. The answer aids staff to ensure they have received the entire list, because sometimes the list gets separated from the petition form.
None	Category of use	NAC 361.701(2)(i) and 361.7012(2)(i) Sections 10 and 11	The information assists staff in categorizing the appeals so that properties of a similar nature are

		of the regulation	heard at about the same time. Placing properties of a similar nature at the same time on the agenda enhances uniform decision making by the State Board.
The roll	Fiscal year and type of assessment roll	NAC 361.701(2)(j), 361.7012(2)(j), 361.7018(2)(i) Sections 10, 11, 12 of the regulation	No change, just clarification
Value	Taxable and assessed value for each component	NAC 361.701(2)(k) and 361.7012(2)(k) Sections 10 and 11 of the regulation	No change, just clarifies both taxable and assessed value is needed for the component of property being appealed. Sometimes the taxpayer only wants to appeal the land value or the improvement value but not both.
None	Citation to section authorizing appeal to State Board	NAC 361.701(2)(l) and 361.7012(2)(l) Sections 10 and 11 of the regulation	The list of authorities is provided on the appeal form, and all that is necessary is to check the correct box. The form has been this way since at least 2010. The regulation simply recognizes current, long-standing practice. The information assists the State Board in understanding which rule of law applies to the case.
Brief statement of relief sought	Brief description of the issues and contentions that constitute the basis of the appeal	NAC 361.701(2)(m) and 361.7012(2)(m) Sections 10 and 11 of the regulation	No change, just clarifies what a brief statement includes
Name of county board, case number, date case heard by CBE	Same	NAC 361.701(2)(n) Section 10 of the regulation. Not applicable in direct appeals.	No change. The information assists staff in requesting the case record from the county clerk.
None	Description of petitioner's relationship to owner of property	NAC 361.701(3)(a), 361.7012(3)(a), 361.7018(2)(e) Sections 10, 11, 12 of the regulation	NRS 361.334 expanded the definition of owner. The relationship of the petitioner to the owner was the crux of the many procedural appeals heard by the State Board which led to the

			change in law in 2015. With this information stated under penalty of perjury, there is little reason to question the validity of the appeal. The number of appeals on procedural issues was greatly reduced because of this single piece of information provided under penalty of perjury.
Attest statement and signature	Verification statement under penalty of perjury and signature	NAC 361.701(3)(c), 361.7012(3)(c), 361.7018(2)(l) Sections 10, 11, 12 of the regulation	Provides opportunity to verify that the petition includes the appointment of an authorized agent and that the signatory is the person who owns, controls or possesses the property or is a person employed by owner or affiliate acting within the scope of his employment. Because these statements are made under penalty of perjury, there is no need to “prove” with additional documentation that the person signing was authorized to appeal, further reducing procedural appeals.

7. The estimated economic effect of the adopted regulation on the businesses which it is to regulate and on the public. These must be stated separately, and each case must include:

- (a) Both adverse and beneficial effects; and**
- (b) Both immediate and long-term effects.**

Adverse and Beneficial Effects

The adopted regulation clarifies the rules of practice and procedure before the State Board of Equalization. The regulation presents no reasonably foreseeable or anticipated adverse economic effects to businesses or to the general public and 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.

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.

8. The estimated cost to the agency for enforcement of the adopted regulation.

The Department does not anticipate any cost to the agency for enforcement.

9. A description of any regulations of other state or government agencies which the proposed regulation overlaps or duplicates and a statement explaining why the duplication or overlapping is necessary. If the regulation overlaps or duplicates a federal regulation, the name of the regulating federal agency.

There are no other state or government agency regulations that the proposed amendments duplicate.

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

The State Board of Equalization is not aware of any provision in this regulation which is also governed by federal regulation.

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 regulation does not provide for a new fee, and does not increase an existing fee.

12. Is the proposed regulation likely to impose a direct and significant economic burden upon a small business or directly restricted the formation, operation or expansion of a small business? What methods did the agency use in determining the impact of the regulation on a small business?

Please see attached Small Business Impact Statement.

Exhibit A
List of Locations where Notices were posted:

Department of Taxation
1550 College Parkway
Carson City, NV

Department of Taxation
Grant Sawyer Building, Suite 1300
555 E. Washington Avenue
Las Vegas, NV

Department of Taxation
4600 Kietzke Lane
Building L, Suite 235
Reno, NV

Department of Taxation
2550 Paseo Verde Parkway, Suite
180
Henderson, NV
Nevada Gaming Control Board
1919 College Parkway

Carson City, NV
Nevada Gaming Control Board
Grant Sawyer State Office Building
555 East Washington Avenue
Las Vegas, NV

Legislative Counsel Bureau
4041 South Carson Street
Carson City, NV

Clark County Government Center
500 South Grand Central Parkway
Las Vegas, NV

Nevada State Library and Archives
100 N. Stewart Street
Carson City, NV

Nevada Attorney General's Office
100 North Carson Street
Carson City, NV

In addition, the notices were faxed to the following libraries for posting:

Amargosa Valley Library
829 E. Farm Road
Amargosa Valley, NV

Boulder City Library District
701 Adams Blvd
Boulder City, NV

Clark County Library
1401 East Flamingo Road
Las Vegas, NV

Churchill County Library
553 South Maine Street
Fallon, NV 89406

Douglas County Library
1625 Library Lane
Minden, NV

Elko County Library
720 Court Street
Elko, NV

Esmeralda County Library District
Goldfield Public Library
Corner of Crook and Fourth Street
Goldfield, NV 89013-0430

Henderson District Public Libraries
Paseo Verde Library
280 S. Green Valley parkway
Henderson, NV 89012

Humboldt County Library
85 East Fifth Street
Winnemucca, Nevada 89445

Lincoln County Library
63 Main Street
Pioche, NV 89043-0330

Mineral County Library
First & "A" Street
Hawthorne, NV 89415

Pahrump Community Library
701 East Street
Pahrump, NV 89048

Pershing County Library
1125 Central Avenue
Lovelock, NV

Round Mountain Public Library
73 Hadley Circle
Round Mountain, NV

White Pine County Library
950 Campton Street
Ely, NV