

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

**LCB FILE R002-20
Amount of Ending Fund Balance Not Subject to Negotiation**

The following statement is submitted for amendments, additions, and deletions, to Nevada Administrative Code (NAC) 354 adopted by the Committee on Local Government Finance.

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

The need and purpose of the adopted permanent regulation, **LCB File No. R002-20**, is to revise provisions relating to the amount of budgeted ending fund balance not subject to negotiations with other local governments or employee organizations. The regulation was proposed to generally clarify and incorporate changes made by the passage of SB 543, and SB 111.

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 Committee on Local Government Finance (“CLGF”) 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>
11-21-2019	Workshop	12-17-2019	471	76
5-05-2020	Workshop	5-28-2020	459	74
7-09-2020	Hearing	8-12-2020	433	75

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 following locations:

Department of Taxation
1550 College Parkway
Carson City, NV

4600 Kietzke Lane
Building L, Suite 235
Reno, NV

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

Department of Taxation
2550 Paseo Verde Parkway, Suite 180
Henderson, NV

Department of Taxation

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

Comments were received from employee union organization representatives, CLGF members, and Department staff during the workshop, subcommittee meeting, and adoption hearing.

The comments included a request to include the substance of NRS 354.6241 in the regulation rather than a mere reference for clarification purposes; and comments from union members stating the final draft was consistent with what the laws require.

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 CSpurlock@tax.state.nv.us.

The Legislative Counsel Bureau (LCB) completed its review of submitted revisions on February 4, 2020. CLGF adopted the regulation at the hearing held on June 7, 2016.

3. The number of persons who:

(a) Attended and testified at each workshop:

<u>Date of Workshop</u>	<u>Attended</u>	<u>Testified</u>
12-17-2019	29	3
5-28-2020	36	1

(b) Attended and testified at each hearing:

<u>Date of Hearing</u>	<u>Committee/Public Attended</u>	<u>Testified</u>
8-12-2020	10 / 34	0

(c) Submitted to the agency written comments:

<u>Date of Workshop / Hearing</u>	<u>Number Received</u>
12-17-2019	0
05-28-2020	0
08-12-2020	1

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 A.

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 governments, 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 18% of the 471 direct notices for the 12-17-2019 Workshop, 19% of the 459 direct notices for the 5-28-2020 Workshop, and 18% of the 433 direct notices for the 8-12-2020 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 July 7, 2020 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 no impact on a small business.

Local government officials commented on some or all of the proposed language changes during the workshop process and during the Adoption Hearing of the Committee on Local Government Finance. 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 College Parkway, Carson City, Nevada 89706, or by e-mailing the Nevada Department of Taxation at CSpurlock@tax.state.nv.us.

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

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

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 proposed permanent regulation presents no reasonably foreseeable or anticipated adverse economic effects to businesses or to the general public. The regulation incorporates the change enacted by the Legislature in SB 543 and SB 111 (2019) by specifically referencing "for the purposes of chapter 288 of NRS, a budgeted ending fund balance of not more than 16.67 percent of the total budgeted expenditures, less capital outlay, for a general fund is not subject to negotiations with an employee organization and must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits." And "for a school district the purposes of chapter 288 of NRS, a budgeted ending fund balance of not more than 16.6 percent of the total budgeted

expenditures for a county school district fund; is not subject to negotiations with an employee organization and must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits.” The remainder of the regulation keeps the original budgeted ending fund balance of 8.3 percent for all other funds. The beneficial effects include consistency of the regulation with state law. The regulation does not directly affect private businesses.

Direct and Indirect Effects

The immediate and long-term effects will be to provide guidance to local governments with regard to the level of ending fund balances for the general fund and other funds subject to negotiations with local governments and employee organizations.

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 Committee on Local Government Finance 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 B
SIGN IN SHEET**

**WORKSHOP ON PROPOSED REGULATIONS
TO BE ADOPTED BY THE NEVADA TAX COMMISSION
NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY
CARSON CITY, NEVADA**

**DECEMBER 17, 2019 1:00 p.m.
TELECONFERENCE NUMBER:
1-877-402-9415
ACCESS CODE: 6725598**

**PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER
(PROVIDE BUSINESS CARD IF TESTIFYING)**

**PUBLIC
COMMENT
YES/NO**

Tom Ciesynski NASB tciesynski@gmail.com _____
Name Representing Email Address

Address Telephone/Business Telephone

Megan Peterson NDE meganp@doe.nv.gov N
Name Representing Email Address

Address Telephone/Business Telephone

Hector Sepulveda TAX _____ N
Name Representing Email Address

Address Telephone/Business Telephone

Jaynalynn Seley Tax _____ N
Name Representing Email Address

Address Telephone/Business Telephone

EXHIBIT B
SIGN IN SHEET

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PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER
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PUBLIC
COMMENT
YES/NO

Kellie Brahman LGTF
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Quelyn Barroza LGTF
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Telephone/Business Telephone

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Name Representing

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Keri Shansbery Tax
Name Representing

Email Address

Address

Telephone/Business Telephone

Name Representing

Email Address

Address

Telephone/Business Telephone

EXHIBIT B
Via Phone
SIGN IN SHEET

WORKSHOP ON PROPOSED REGULATIONS
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NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY
CARSON CITY, NEVADA

DECEMBER 17, 2019, 1:00 p.m.
TELECONFERENCE NUMBER:
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ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER
(PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC
COMMENT
YES/NO

Maria Gueder
Name

CCSP
Representing

Email Address

Address

Telephone/Business Telephone

Abbe Yaacoben
Name

City of Las Vegas
Representing

Email Address

Address

702-229-6817
Telephone/Business Telephone

Dave Vorce
Name

City of Henderson
Representing

Email Address

Address

Telephone/Business Telephone

Jim McIntosh
Name

Representing

Email Address

Address

Telephone/Business Telephone

EXHIBIT B
Via Phone
SIGN IN SHEET

WORKSHOP ON PROPOSED REGULATIONS
TO BE ADOPTED BY THE NEVADA TAX COMMISSION
NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY
CARSON CITY, NEVADA

DECEMBER 17, 2019 1:00 p.m.
TELECONFERENCE NUMBER:
1-877-402-9415 810-9415
ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER
(PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC
COMMENT
YES/NO

Wm. Darty Nicole Thorne Fun. Dir / acct Mgr.
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Address

Telephone/Business Telephone

Staci Hemmerling City of Sparks
Name Representing

shemmerling@cityofsparks.us
Email Address

Address

353-2246
Telephone/Business Telephone

Name Representing

Email Address

Address

Telephone/Business Telephone

Name Representing

Email Address

Address

Telephone/Business Telephone

EXHIBIT B
Via Phone
SIGN IN SHEET

WORKSHOP ON PROPOSED REGULATIONS
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NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY
CARSON CITY, NEVADA

DECEMBER 17, 2019, 1:00 p.m.
TELECONFERENCE NUMBER:
1-877-810-9415
ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER
(PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC
COMMENT
YES/NO

~~XXXXXX~~ Vicki _____ City of Reno _____
Name Representing Email Address No

Address Telephone/Business Telephone

Debbie Sanchez _____ CFO West Wendover _____
Name Representing Email Address No

Address Telephone/Business Telephone

Jim Macintosh _____ CLGIF _____
Name Representing Email Address No

Address Telephone/Business Telephone

Jeff Shave _____ Clark County _____
Name Representing Email Address

Address Telephone/Business Telephone

EXHIBIT B

Joseph Langley IV

East Wood fire protectur

NO

EXHIBIT B
SIGN IN SHEET

WORKSHOP ON PROPOSED REGULATIONS
TO BE ADOPTED BY THE NEVADA TAX COMMISSION
NEVADA DEPARTMENT OF TAXATION
TRAINING ROOM
2550 PASEO VERDE PARKWAY, SUITE 180
HENDERSON, NEVADA

DECEMBER 17, 2019 1:00 p.m.
TELECONFERENCE NUMBER:
1-877-810-9415
ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER
(PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC
COMMENT
YES/NO

Joni Prucnal LUMPA
Name Representing

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Email Address PUBLIC COMMENT YES/NO

400 Martin L. King Blvd LV 89106
Address

702-828-8267
Telephone/Business Telephone

Name Representing

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Name Representing

Email Address

Address

Telephone/Business Telephone

Name Representing

Email Address

Address

Telephone/Business Telephone

**EXHIBIT B
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DEPARTMENT OF TAXATION, LARGE CONFERENCE ROOM
TELECONFERENCE
CARSON CITY, NEVADA**

**MAY 28, 2020 9:00 a.m.
TELECONFERENCE NUMBER:
1-877-810-9415
ACCESS CODE: 6725598**

**PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER
(PROVIDE BUSINESS CARD IF TESTIFYING)**

**PUBLIC
COMMENT
YES/NO**

Abby Jacoben
Name

City Las Vegas
Representing

Email Address

Address

Telephone/Business Telephone

Steve Mayelo
Name

CCSD
Representing

Email Address

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Telephone/Business Telephone

Peter Keegan
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Address

Telephone/Business Telephone

Christina
Name

Taxation
Representing

Email Address

Address

Telephone/Business Telephone

Kelly Langley

Taxation

**EXHIBIT B
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DEPARTMENT OF TAXATION, LARGE CONFERENCE ROOM
TELECONFERENCE
CARSON CITY, NEVADA**

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**PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER
(PROVIDE BUSINESS CARD IF TESTIFYING)**

**PUBLIC
COMMENT
YES/NO**

Kathy Flanagan
Name

CA Water District
Representing

Email Address

Address

Telephone/Business Telephone

Clint Oszakiewski
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Representing

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Name

LV Valley Water
Representing

Email Address

Address

Telephone/Business Telephone

Jan Bond
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City of Eko
Representing

Email Address

Address

Telephone/Business Telephone

Cindy Kreighton

Jeff ? WCAD Office

Jenette CCSD

Susan Paprocky Elko Cty

Mary Ann Wenerer CCAD Office

Shawn Richardson City of Fallon

Jeff Shore CC Finance

? Hughes CCSD

Sherry Weiland TRIGID

Mark Traasdhal

Christine Voletech Washoe Cty

Tony Wilkins Assessors Office

Dillon Kabe? > CCSD

Steve Osborne

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**PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER
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**PUBLIC
COMMENT
YES/NO**

Scott Baker Tahoe Fire _____
Name Representing Email Address

~~Sherry W. Deman~~ ~~Churchill County~~ _____
Address Telephone/Business Telephone

Hector Taxator _____
Name Representing Email Address

Address Telephone/Business Telephone

Sherry W. Deman Churchill County _____
Name Representing Email Address

Address Telephone/Business Telephone

Leonardo Benavides CCSD _____
Name Representing Email Address

Address Telephone/Business Telephone

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**PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER
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**PUBLIC
COMMENT
YES/NO**

Shannon Scott
Name

Washoe City
Representing

Email Address

Address

Telephone/Business Telephone

Beth Kohn Kole
Name

E
Representing

Email Address

Address

Telephone/Business Telephone

Jeff Crohn
Name

City of Sparks
Representing

Email Address

Address

Telephone/Business Telephone

Jeff Mitchell
Name

Representing

Email Address

Address

Telephone/Business Telephone

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**WORKSHOP ON PROPOSED REGULATIONS
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DEPARTMENT OF TAXATION, LARGE CONFERENCE ROOM
TELECONFERENCE
CARSON CITY, NEVADA**

**MAY 28, 2020 9:00 a.m.
TELECONFERENCE NUMBER:
1-877-810-9415
ACCESS CODE: 6725598**

**PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER
(PROVIDE BUSINESS CARD IF TESTIFYING)**

**PUBLIC
COMMENT
YES/NO**

Denesa Johnston
Name

Taxation
Representing

Email Address

Address

Telephone/Business Telephone

Mary Walker
Name

Representing

Email Address

Address

Telephone/Business Telephone

Kerry Webb
Name

LVCBA
Representing

Email Address

Address

Telephone/Business Telephone

Tom Ciesynski
Name

Representing

Email Address

Address

Telephone/Business Telephone

COMMITTEE ON LOCAL GOVERNMENT FINANCE
NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY
CARSON CITY, NEVADA

EXHIBIT B
SIGN IN SHEET
TELECONFERENCE

AUGUST 12, 2020 9:00 A.M.
DIAL IN: 1-877-810-9415
ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER

COMMENT



▶ <u>Matt Chambers Taylor</u> Name	<u>City of Reno</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	_____
▶ <u>Savannah Rucker</u> Name	<u>Nye Co.</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	_____
▶ <u>Lori Frey</u> Name	<u>CCSD</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	_____
▶ <u>Vera Boyer</u> Name	<u>Esmeralda Co</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	_____
▶ <u>Vincent Guthrow</u> Name	<u>NACO</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	_____
▶ <u>Dee Windsor</u> Name	<u>Esmeralda</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	_____

COMMITTEE ON LOCAL GOVERNMENT FINANCE
NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY
CARSON CITY, NEVADA

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AUGUST 12, 2020 9:00 A.M.
DIAL IN: 1-877-810-9415
ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER

COMMENT



▶ <u>Wesley Harper</u> Name	<u>NV League of Cities</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	
▶ <u>Dan McArthur</u> Name	_____ Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	
▶ <u>Shannon Anderson</u> Name	<u>LUCVA VP of Fin.</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	
▶ <u>Raelyn Powers</u> Name	<u>Nye Co. Treasures</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	
▶ <u>Jennifer Perry</u> Name	<u>Nye Co. Finance</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	
▶ <u>Robbie Phelps</u> Name	<u>CCSD</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	

COMMITTEE ON LOCAL GOVERNMENT FINANCE
NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY
CARSON CITY, NEVADA

EXHIBIT B
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AUGUST 12, 2020 9:00 A.M.
DIAL IN: 1-877-810-9415
ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER

COMMENT



▶ <u>John Prudhont</u> Name	<u>Nye Co Treasurer</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	_____
▶ <u>Will Harty</u> Name	<u>Clark Co</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	_____
▶ <u>Darren Adair</u> Name	<u>Clark Co</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	_____
▶ <u>Ryan Juden</u> Name	<u>Clark Co</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	_____
▶ <u>Diane Baseline</u> Name	<u>CCSD</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	_____
▶ <u>Tim Sutton</u> Name	<u>Nye Co Mgr</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____	_____ Telephone/Business Telephone	_____

COMMITTEE ON LOCAL GOVERNMENT FINANCE
NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY
CARSON CITY, NEVADA

EXHIBIT B
SIGN IN SHEET
TELECONFERENCE

AUGUST 12, 2020 9:00 A.M.
DIAL IN: 1-877-810-9415
ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER

COMMENT



▶ <u>Bob Jeff Shaver</u> Name	<u>Clark Co. Clark Co.</u> Representing	_____ Email Address	_____ Yes - No
_____ Address		_____ Telephone/Business Telephone	
▶ <u>Alan Kalt</u> Name	<u>Pool Park</u> Representing	_____ Email Address	_____ Yes - No
_____ Address		_____ Telephone/Business Telephone	
▶ <u>Timothy Hip</u> Name	<u>Esmeralda County</u> Representing	_____ Email Address	_____ Yes - No
_____ Address		_____ Telephone/Business Telephone	
▶ <u>Lorina Dillinger</u> Name	<u>Nye Co.</u> Representing	_____ Email Address	_____ Yes - No
_____ Address		_____ Telephone/Business Telephone	
▶ <u>Lucinda Elgin</u> Name	<u>Esmeralda Co.</u> Representing	_____ Email Address	_____ Yes - No
_____ Address		_____ Telephone/Business Telephone	
▶ <u>Kelly Webb</u> Name	<u>LUCVA</u> Representing	_____ Email Address	_____ Yes - No
_____ Address		_____ Telephone/Business Telephone	

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NEVADA DEPARTMENT OF TAXATION
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CARSON CITY, NEVADA

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AUGUST 12, 2020 9:00 A.M.
DIAL IN: 1-877-810-9415
ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER

COMMENT



▶ <u>Jason Groudic</u> Name	<u>CCSD</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____ Address	_____ Telephone/Business Telephone	_____ Telephone/Business Telephone
▶ <u>Abby Yacoben</u> Name	<u>CCSD</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____ Address	_____ Telephone/Business Telephone	_____ Telephone/Business Telephone
▶ <u>William Cooper</u> Name	<u>Reno City Atty's Office</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____ Address	_____ Telephone/Business Telephone	_____ Telephone/Business Telephone
▶ <u>Peter Keegan</u> Name	<u>DA</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____ Address	_____ Telephone/Business Telephone	_____ Telephone/Business Telephone
▶ <u>Leonardo Benavides</u> Name	<u>CCSD</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____ Address	_____ Telephone/Business Telephone	_____ Telephone/Business Telephone
▶ <u>Mark Hughes</u> Name	<u>City of Reno</u> Representing	_____ Email Address	_____ Yes - No
_____ Address	_____ Address	_____ Telephone/Business Telephone	_____ Telephone/Business Telephone