

**PROPOSED REGULATION OF THE
STATE BOARD OF EQUALIZATION**

LCB File No. R138-26

July 10, 2026

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

AUTHORITY: § 1, NRS 361.375; §§ 2 and 3, NRS 233B.120 and 361.375.

A REGULATION relating to property tax; revising the requirements for a petition for an advisory opinion concerning matters within the jurisdiction of the Department of Taxation or the State Board of Equalization; requiring the Secretary of the State Board to take certain actions upon the receipt of a petition for an advisory opinion; revising the period within which the Secretary must issue an advisory opinion; authorizing the Secretary to deliver an advisory opinion by electronic means; authorizing the Secretary to refuse to review a petition for an advisory opinion under certain circumstances; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law creates the State Board of Equalization and provides that the Executive Director of the Department of Taxation is the Secretary of the State Board. (NRS 361.375) Under existing law, the State Board equalizes property valuations in the State, reviews the property tax roll of each county as corrected by the county board of equalization of the county and hears and determines appeals of certain valuations of property for the purposes of property taxes. (NRS 361.360, 361.402, 361.403) Existing law authorizes the State Board of Equalization to adopt regulations governing the conduct of its business. (NRS 361.375) Existing law also requires certain agencies in the Executive Department of State Government to provide by regulation for the filing and prompt disposition of petitions for advisory opinions as to the applicability of any statutory provision, agency regulation or decision of the agency. (NRS 233B.120)

Existing regulations authorize any person to petition for an advisory opinion concerning matters within the jurisdiction of the Department or the State Board and establish procedures for the issuance of such an advisory opinion. (NAC 361.749, 361.753) **Section 2** of this regulation removes the authorization for any person to petition for such an advisory opinion and instead authorizes only a person with a direct and tangible interest in the matter, or a person acting on behalf of such a person, to petition for an advisory opinion.

Section 3 of this regulation requires the Secretary of the State Board, upon receipt of a petition for an advisory opinion, to issue to the petitioner a written acknowledgment of the receipt of the petition. **Section 3** also requires the Secretary to notify and request from the

petitioner any additional information that is necessary for the Secretary to render the advisory opinion.

Existing regulations require the Secretary to issue an advisory opinion within 45 days after the filing of the petition for the advisory opinion, unless the Secretary orders an extension of time up to a maximum of 60 days after filing. (NAC 361.753) **Section 3** instead requires the Secretary to issue the advisory opinion within: (1) 60 days after the Secretary acknowledges his or her receipt of the petition; or (2) if the Secretary has requested additional information from the petitioner, 60 days after the Secretary's receipt of the additional information. **Section 3** also maintains the existing authority of the Secretary under certain circumstances to extend, for a period not to exceed 60 days, the applicable period of time for issuing an advisory opinion.

Existing regulations require the Secretary to deliver an advisory opinion in person or by certified mail. (NAC 361.753) **Section 3** authorizes the Secretary, with written authorization by the petitioner, to deliver an advisory opinion by electronic means.

Section 3 also: (1) authorizes the Secretary to refuse to review a petition for an advisory opinion if the question or issue is the subject of a pending audit involving the petitioner or certain proceedings to which the petitioner is a party, if the petitioner does not have a direct and tangible interest in the matter or if the petition does not include all required information; (2) limits an advisory opinion issued by the Secretary to the facts and circumstances set forth in the petition and in any response to a request for additional information; and (3) provides that an appeal of an advisory opinion to the State Board is not considered a contested case.

Because **section 3** provides that the appeal of an advisory opinion to the State Board is not a contested case, **section 1** of this regulation makes a conforming change to provide that the provisions of existing regulations governing practice and procedure in contested cases before the State Board do not apply where those provisions are inconsistent with the provisions governing advisory opinions.

Section 1. NAC 361.682 is hereby amended to read as follows:

361.682 1. The provisions of NAC 361.682 to 361.753, inclusive:

(a) ~~{Govern}~~ *Except where inconsistent with the provisions of NAC 361.749, 361.751 and 361.753, govern* the practice and procedure in contested cases before the State Board.

(b) Except where inconsistent with the provisions of NAC 361.650 to 361.669, inclusive, apply to proceedings before the State Board to carry out the provisions of NRS 361.395.

(c) Will be liberally construed to secure the just, speedy and economical determination of all issues presented to the State Board.

2. In special cases, where good cause appears, not contrary to statute, deviation from these rules, if stipulated to by all parties of record, will be permitted.

Sec. 2. NAC 361.749 is hereby amended to read as follows:

361.749 1. Any person *with a direct and tangible interest in the applicability of any statutory provision, regulation or decision within the jurisdiction of the Department or State Board, or a person acting on behalf of such a person*, may petition for an advisory opinion concerning ~~matters within the jurisdiction of the Department or State Board.~~ *the applicability of the statutory provision, regulation or decision.*

2. All petitions must be in writing, be addressed to the Secretary and set forth at least the following:

- (a) A statement that an advisory opinion is requested;
- (b) A succinct statement of all the facts and circumstances necessary to dispose of the petition;
- (c) A clear, simple statement of the issue or question to be resolved;
- (d) A statement of all statutes, rules, agency decisions or other authorities which the petitioner believes may be relevant in disposing of the petition; and
- (e) A statement with supporting arguments and authorities of the petitioner's opinion of a proper disposition of the petition.

Sec. 3. NAC 361.753 is hereby amended to read as follows:

361.753 1. ~~{Advisory opinions}~~ *Upon receipt of a petition for an advisory opinion submitted pursuant to NAC 361.749, the Secretary shall issue and send to the petitioner a written acknowledgment of receipt of the petition. If the Secretary determines after receipt of the petition that additional information from the petitioner is necessary to render the requested advisory opinion, the Secretary shall, as soon as practicable after making that determination,*

notify and request from the petitioner in writing the specific information necessary to render the advisory opinion.

2. The Secretary may refuse to issue an advisory opinion if:

(a) The question or issue set forth in the petition is the subject of a pending audit involving the petitioner or is an issue in a pending administrative, civil or criminal proceeding in which the petitioner is a party;

(b) The petitioner does not have a direct and tangible interest in the resolution of the issue or question concerning the applicability of the statutory provisions, regulation or decision of the Department or State Board; or

(c) The petition does not comply with the requirements of subsection 2 of NAC 361.749.

3. An advisory opinion must:

(a) Be written;

(b) Include a statement of facts, question, analysis and opinion;

(c) ~~{Be}~~ Except as otherwise provided in subsection 4, be issued by the Secretary within ~~{45}~~ 60 days after ~~{filing of}~~ sending the acknowledgment of receipt of the petition pursuant to subsection 1, unless the Secretary ~~{, in writing, orders an extension of time up to a maximum of 60 days after filing;}~~ requests additional information from the petitioner pursuant to subsection 1, in which case the advisory opinion must be issued by the Secretary within 60 days after receipt of the requested information; and

(d) Be delivered to the petitioner in person , ~~{or}~~ by certified mail ~~{,~~

~~—2. Advisory opinions of}~~ or by electronic means, if the petitioner has authorized the Secretary in writing to deliver the advisory opinion by electronic means.

4. *The Secretary may extend for not more than 60 additional days the applicable period of time provided by paragraph (c) of subsection 3 for issuing an advisory opinion if the Secretary determines that such additional time is necessary to render a complete and adequate advisory opinion.*

5. *An advisory opinion issued by the Secretary:*

(a) Will be limited to the facts and circumstances set forth in the petition and any additional information submitted by the petitioner pursuant to a request by the Secretary for additional information; and

(b) Does not apply to facts or circumstances that are materially different from the facts or circumstances set forth in the advisory opinion.

6. *An advisory opinion issued by the Secretary ~~are~~ is* appealable to the State Board in the same manner as any other valuation decision. *An appeal of an advisory opinion is not a contested case.*