

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

LCB FILE R018-17

Regulation on Improvement to or Change in Actual or Authorized use of a property

The following statement is submitted for amendments, additions and deletions, to Nevada Administrative Code (NAC) 361 adopted by the Nevada Tax Commission.

1. The Need for and Purpose of the Regulation.

The need and purpose of the adopted regulation, **LCB File No. R018-17**, is to provide guidance to county assessors regarding Improvement to or Change in Actual or Authorized Use of Property, to bring these provisions in line with the calculation of the abatement for Remainder Parcels in NAC 361.61038

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 Nevada Tax Commission (“NTC”) solicited comment from the public by sending notice of workshops and hearing by electronic or regular mail as follows:

<u>Date of Notice</u>	<u>Workshop/ Hearing</u>	<u>Date of Workshop/Hearing</u>	<u>Number Notified</u>	<u>Representing Businesses</u>
05-15-2017	Workshop	05-31-2017	222	100
10-25-2017	Adoption Hearing	12-04-2017	222	100

The mailing list included the interested parties list maintained by the Department, as well as officials of local governments. 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 county assessors, taxpayer representatives and Department of Taxation staff during the workshop and adoption hearing.

A copy of the audio taped comments or the record of proceedings or minutes of the workshops 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.

3. The number of persons who:

(a) Attended and testified at each workshop:

Date of Workshop	<u>Attended</u>	<u>Testified</u>
05-31-2017	14	5

(b) Attended and testified at each hearing:

Date of Hearing	<u>Attended</u>	<u>Testified</u>
12-04-2017	54	3

(c) Submitted to the agency written comments:

Date of Workshop	<u>Number Received</u>
05-31-2017	1
12-04-2017	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 describing how other interested persons may obtain a copy of the summary.**

Comments were solicited from affected businesses in the same manner as they were solicited from the public. No comments from businesses or other taxpayers were received. A copy of the summary may be obtained as described in question 2.

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 regulation was adopted with changes to correct typographical errors and formatting issues as requested by members. The NTC adopted the regulation with the requested changes.

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 regulation presents no reasonably foreseeable or anticipated, adverse economic effects to small businesses or to the general public.

Immediate and Long-Term Effects

The immediate and long-term effects will be to clarify the determination of the calculation of property taxes for Improvement to or Change in Actual or Authorized Use of the Property. It also simplifies and standardizes the calculation of this calculation.

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

The proposed temporary regulations present no significant foreseeable or anticipated cost or decrease in costs for enforcement. However, it appears that there may be some additional administrative costs for the County Assessor's and County Treasurers, which cannot be quantified at this time.

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 adopted regulations 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 Nevada Tax Commission 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 emailed to the following libraries for posting:

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

Boulder City Library District
701 Adams Blvd
Boulder City, NV

Carson City Library
900 N. Roop Street
Carson City, NV 89701

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

Lyon County Library
20 Nevin Way
Yerington, NV

Lander County Library
625 S. Broad St
Battle Mountain NV 89820

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

North Las Vegas Library
2250 Las Vegas Blvd
NLV, NV 89030

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

Storey County Library
26 S. B St
Virginia City, NV 89440

Tonopah Library District
167 S Central St
Tonopah, NV 89049

Washoe County Library
4001 S. Virginia St.
Reno NV

Exhibit B

List of those attended and testified

NEVADA TAX COMMISSION WORKSHOP
DEPARTMENT OF TAXATION
1550 E COLLEGE PARKWAY
CARSON CITY, NEVADA

(Phone in)
SIGN IN SHEET

May 31, 2017, 9:00 a.m.
DIAL IN: 1-877-810-9415
ACCESS CODE: 6725598

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

PUBLIC
COMMENT
YES/NO

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NEVADA TAX COMMISSION WORKSHOP
DEPARTMENT OF TAXATION
1550 E COLLEGE PARKWAY
CARSON CITY, NEVADA

SIGN IN SHEET

May 31, 2017, 9:00 a.m.
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NEVADA TAX COMMISSION WORKSHOP
DEPARTMENT OF TAXATION
1550 E COLLEGE PARKWAY
CARSON CITY, NEVADA

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DEPARTMENT OF TAXATION
GRANT SAWYER STATE OFFICE BUILDING
555 EAST WASHINGTON AVE, ROOM 4412
LAS VEGAS, NEVADA

SIGN IN SHEET

May 31, 2017, 9:00 a.m.
DIAL IN: 1-877-810-9415
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December 4, 2017 9:00 A.M.

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Representing

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Taxation

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NV Taxpayers

Representing

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Taxation

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Email Address**Telephone/Business Telephone**

NEVADA TAX COMMISSION

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December 4, 2017 9:00 A.M.

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December 4, 2017 9:00 A.M.

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 Address		 Telephone/Business Telephone	
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NEVADA TAX COMMISSION

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December 4, 2017 9:00 A.M.

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NEVADA TAX COMMISSION**SIGN IN SHEET**

December 4, 2017 9:00 A.M.

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NEVADA TAX COMMISSION**SIGN IN SHEET**

December 4, 2017 9:00 A.M.

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