LEGISLATIVE REVIEW OF ADOPTED REGULATIONS - NRS 233B.066
Informational Statement
LCB File No. R098-26

1. A clear and concise explanation of the need for the adopted regulation.

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

This proposed permanent regulation is needed and intended to modernize and streamline the process for claiming partial property tax abatements by allowing owners to submit claims for primary residential and qualified residential rental abatements directly on the declaration of value form used during real property transfers, in addition to existing assessor forms. It requires county recorders to forward such claims to county assessors, updates related regulations to align with statutory changes from A.B. 377 (2025) and authorizes electronic signatures on the declaration of value form. Overall, the proposed permanent regulation aims to simplify taxpayer filing, reduce duplicate paperwork, ensure assessors receive timely information when properties change ownership, and enhance administrative efficiency.

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

The Department of Taxation, as staff to the Nevada Tax Commission, solicited comment from the public by issuing a questionnaire to interested parties regarding any impact on the public and small businesses and by sending copies of the proposed regulation, notice of workshop and notice of public hearing to provide public comment by electronic or regular mail as follows:

Date of Notice	Workshop/ Hearing	Date of Workshop/Hearing	Number Notified
6/23/26	Workshop	7/9/26	219
7/13/26	Adoption Hearing	8/19/26	304

The mailing list included the interested parties list maintained by the Department. Notices were posted at the Nevada State Library, the Legislative Building, the Nevada Legislature's website, the Nevada Public Notice website, Department's website, and various Department of Taxation physical locations throughout the State. Comments were also solicited by direct email.

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

Summary of the public responses from the July 9, 2026 Workshop:
Nevada Taxpayers Association President Becky Dutro provided public comment in support of LCB File No. R098-26 during the July 9, 2026 Workshop. The Nevada Taxpayers Association expressed support for Regulation R098-26 and acknowledged that the addition of the property tax eligibility information to the declaration of value at the time of recording would made the process more efficient for taxpayers and county assessors. President Dutro of the Nevada Taxpayers Association also noted that the proposed language would reduce issues that occurred during title transfers when taxpayers were unaware of steps needed to ensure correct application of the property tax cap.

The Department received one written public comment regarding LCB File No. R098-26 for the July 9, 2026 Workshop. In its June 17, 2026 correspondence, the Washoe County Assessor's office noted its support of LCB File No. R098-26 and acknowledged that the proposed language aligned with their existing procedures established under AB377 in that the inclusion of electronic signatures reflected standard closing practices and integrated smoothly with current processes. The written public comment included that the Washoe County Assessor's office already reviewed all Declarations of Value daily for sales price and partial abatement updates and accepted forms for abatement changes only when the primary residence box had been checked and the grantee had signed.

Summary of the public responses from the August 25, 2026 Adoption Hearing:
Douglas County Recorder Shawnyne Garren provided public comment in support of LCB File No. R098-26 during the August 19, 2026 Adoption Hearing. Recorder Garren noted her support of the regulation and conveyed the support of the Recorders Association of Nevada, on whose behalf she appeared.

The Department received one written public comment regarding LCB File No. R098-26 for the August 19, 2026 Adoption Hearing. The August 5, 2026 correspondence from Nevada Taxpayers Association President Becky Dutro reflected the public comment testimony in support of the regulation as provided at the July 9, 2026 Workshop.

The record of proceedings, and/or the Small Business Impact Statement may be obtained by calling the Nevada Department of Taxation at (775) 684-2041 or by writing to the Department of Taxation, 3850 Arrowhead Dr., Carson City, Nevada 89706, or by e-mailing the Department at kskalsky@tax.state.nv.us.

3. **The number of persons (not including Department staff or Commission Members) who:**
   (a) Attended each hearing:
   (b) Testified at each hearing:
   (c) Submitted written comments:

Workshop date: July 9, 2026
(a) Number in attendance: 30
(b) Number testifying: 1
(c) Written statements submitted: 1

Adoption Hearing date: August 19, 2026
(a) Number in attendance: 93
(b) Number testifying: 1
(c) Written statements submitted: 1

4. **For each person identified in paragraphs (b) and (c) of number 3 above, the following information if provided to the agency conducting the hearing:**

Testified at July 9, 2026 Workshop:
Name: **Becky Dutro**
Telephone number: **702-457-8442**
Business address: **2303 East Sahara Avenue, Suite 102, Las Vegas, NV 89104**
Electronic mail address: beckyd@nevadataxpayers.org
Name of entity or organization represented: **Nevada Taxpayers Association**

Submitted written statements for the July 9, 2026 Workshop:
Name: **Jane Tung**
Telephone number: **775-328-2203**
Business address: **1001 East 9th Street, Building D, Reno, NV 89512**
Electronic mail address: jtung@washoecounty.gov
Name of entity or organization represented: **Nevada Taxpayers Association**

Testified at the August 19, 2026 Adoption Hearing:
Name: **Shawnyne Garren**
Telephone number: **775-782-9027**
Business address: **1616 8th Street, Minden, NV 89423**
Electronic mail address: sgarren@douglasnv.us
Name of entity or organization represented: **Douglas County Recorder's Office**

Submitted written statements for the August 19, 2026 Adoption Hearing:
Name: **Becky Dutro**
Telephone number: **702-457-8442**
Business address: **2303 East Sahara Avenue, Suite 102, Las Vegas, NV 89104**
Electronic mail address: beckyd@nevadataxpayers.org
Name of entity or organization represented: **Nevada Taxpayers Association**

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

The Department of Taxation, as staff to the Nevada Tax Commission, solicited comment from the public by issuing a questionnaire to interested parties regarding any impact on the public and small businesses and sending notice of workshops and hearings for public meetings to provide public comment by electronic or regular mail.

See same response as Section 2 for summary of responses.

The record of proceedings may be obtained by calling the Nevada Department of Taxation at (775) 684-2041 or by writing to the Department of Taxation, 3850 Arrowhead Dr, Carson City, Nevada 89706, or by e-mailing the Department at kskalsky@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 Nevada Tax Commission adopted the proposed permanent regulation on August 19, 2026 with no changes made to the proposed regulation. With no public concern regarding the proposed language, the proposed regulation reflected the intent of the Commission for adoption with no changes.

7. The estimated economic effect of the regulation on the business which it is to regulate and on the public. This must include adverse, beneficial, immediate and long-term effects.

(a) Estimated economic effect on the businesses which they are to regulate.

The adopted permanent regulation does not present any reasonable, foreseeable or anticipated adverse or beneficial, short-term or long-term economic effects on businesses.

(b) Estimated economic effect on the public which they are to regulate.

The adopted permanent regulation does not present any reasonable, foreseeable or anticipated adverse or beneficial, short-term or long-term economic effects to the public.

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

The adopted regulation does not present any significant, foreseeable or anticipated cost or decrease in costs for enforcement.

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

The adopted permanent regulation does not overlap or duplicate any regulation of other state or local governmental entities.

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

The Department is not aware of any similar federal regulations of the same activity in which the state regulations are more stringent.

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 adopted permanent regulation does not include new fees or increase an existing fee.