

**PROPOSED REGULATION OF THE  
DEPARTMENT OF TAXATION**

**LCB File No. R150-10**

**PROPOSED CHANGES TO REGULATIONS GOVERNING ESTIMATION OF  
POPULATION**

NAC 360.365 Determination of estimates for state and counties. (NRS 360.090, 360.283)

1. Except as otherwise provided in this section or NAC 360.373, 360.375 or 360.377, estimates of the population of this state and its counties must be determined by averaging on an equal basis the results of the Nevada regression model and the relevant housing unit model.

2. The housing unit model must include housing units listed on the county assessors' records as of July 1 of each year. Only units included on the county assessors' records may be used unless the appropriate local governmental official certifies to the department that the unit has been approved for occupancy on or before July 1. Documentation certified by the appropriate local governmental official, subject to the approval of the department and the demographer employed by the department, may be submitted to the department to verify that a housing unit should be included in the calculations.

3. The number of persons per household must be calculated using the last decennial census unless a more recent source is available and has been approved by the department and the demographer employed by the department. The number of persons per household may be adjusted using historical rates of change in persons per household. To the extent possible, the vacancy rate must be determined for all incorporated cities and unincorporated towns within a county on a consistent basis ~~[-by]~~ using *the most recent decennial census data*. *The occupancy rate may updated [the-vacaney-rates] using* a postal survey, data from utilities providing services within those cities and towns or information from other sources acceptable to the Department and the demographer employed by the Department *that are benchmarked to the decennial census*.

4. A county and the incorporated cities and unincorporated towns within that county shall coordinate and agree upon the data to be included in the housing unit models for the county and each incorporated city and unincorporated town. If the county, incorporated cities and unincorporated towns cannot agree by August 30, the question of what data may be included must be submitted to the department and the demographer employed by the department for resolution.

5. If the department and the demographer employed by the department determine that data is unavailable to produce a workable housing unit model, the Nevada regression model must be used to determine the population of the county.

6. If the department and the demographer employed by the department determine that data is unavailable to produce a workable Nevada regression model, the housing unit model must be used to determine the population of the county.

7. If the department and the demographer employed by the department determine that data is unavailable to produce a workable housing unit model and a workable Nevada regression model, the latest estimates prepared by the Bureau of the Census must be used to determine the population of the county. (Added to NAC by Dep't of Taxation, eff. 9\_1\_89; A by Tax Comm'n, 8\_7\_90; 9\_13\_91; 5\_27\_92; R102\_98, 11\_20\_98)

NAC 360.390 Appeal of estimate for county, incorporated city or unincorporated town. (NRS 360.090, 360.283)

1. A petition to appeal the estimates of the population of a county, incorporated city or unincorporated town must be submitted in writing to the department *within 15 calendar days [as soon as possible]* after the distribution of the estimates. *The notice of appeal must identify the grounds for appeal and include any supporting documentation.* Upon review of the petition, revised estimates may be issued.

*A) Revised estimates must be agreed to by the demographer and the appellant no later than 30 days from submission of the appeal unless an extension is granted by the hearing officer.*

*(B) If no agreement is reached, the demographer will notify the hearing office for the scheduling of a hearing.*

2. Upon filing a petition to appeal, the petitioner shall give notice of the appeal to the county and all incorporated cities and unincorporated towns within the county. *As part of the notice of appeal, the petitioner shall include copies of any documentation supporting the appeal.*

*(a), The estimates for other jurisdictions in the county will not be substantially changed unless specific errors are found in the calculation of their estimates .*

~~[3. The Department shall, within 5 state working days after receiving a petition to appeal, notify all counties, incorporated cities and unincorporated towns in the State of the receipt of the petition.~~

~~4. An appeal must be filed on or before December 14 and will be heard and ruled upon by a hearing officer of the Department. The appeal is subject to the applicable provisions of this chapter and chapter 360 of NRS relating to practice and procedures before the Commission.]~~

3. ~~[5.]~~ An appeal must be based on at least one of the following grounds:

(a) An error was made in the application of the methodology used to determine the estimates.

(b) An incorrect assumption was made in developing the proposed estimates.

(c) Additional information has become available which was not available or not used when the proposed estimates were being developed and the application of the additional information, if accepted by the department and the demographer employed by the department, would cause the proposed estimates to change materially.

***4. An appeal must be ruled upon by a hearing officer of the department. The appeal is subject to the applicable provisions of this chapter and chapter 360 of NRS relating to practice and procedures before the commission.***

***5. ~~[6.]~~*** The department shall mail or transmit by facsimile machine to the petitioner and all counties, incorporated cities and unincorporated towns a notice of the date for the hearing during which oral arguments will be heard. The notice must be mailed or transmitted by facsimile machine not later than 5 state working days before the date of the hearing. Unless extended by the department, an oral argument will be limited to 20 minutes.

***6. ~~[7.]~~*** A decision of the hearing officer may be appealed to the commission. A decision of the commission is a final decision for the purposes of judicial review. (Added to NAC by Dep't of Taxation, eff. 9\_1\_89; A by Tax Comm'n by R102\_98, 11\_20\_98)