

**LCB File No. R011-07**

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

(This regulation was previously adopted as T002-07)

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

**AUTHORITY:** NRS 360.090, 361.4734.

**Section 1.** *Chapter 361 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 14, inclusive, of this regulation.*

**Sec. 2.** *As used in sections 9 to 14, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 3 to 8, inclusive, of this regulation have the meanings ascribed to them in those sections.*

**Sec. 3.** *“Hearing Officer” has the meaning ascribed to it in NAC 360.035.*

**Sec. 4.** *“Intervenor” has the meaning ascribed to it in NAC 360.065(2).*

**Sec. 5.** *“Party” means a person, government, governmental agency or political subdivision of a government entitled to appear in a proceeding of the Commission. The term includes an intervener.*

**Sec. 6.** *“Petitioner” has the meaning ascribed to it in NAC 360.065(3).*

**Sec. 7.** *“Staff” has the meaning ascribed to it in NAC 360.040.*

**Sec. 8.** *“Tax receiver” means the county assessor or county treasurer in the case of determinations referred to in NRS 361.4734(1)(a) or the Department in the case of determinations referred to in NRS 361.4734(1)(b).*

**Sec. 9. 1.** *A petitioner wishing to appeal a decision to the Commission pursuant to NRS 361.4734(2) shall do so by filing a written notice of appeal with the Commission on a form prescribed and made available by the Department, by serving the same on the Department, in accordance with NAC 360.045, within the 30 day period prescribed in NRS 361.4734(2). In addition to the information required by NAC 360.045(4), the notice of appeal must include:*

*(a) The name and mailing address of the petitioner and his contact person, if any;*

*(b) The telephone number for daytime business hours and facsimile number, if available, of the petitioner and his contact person, if any;*

*(c) The e-mail address, if available, of the petitioner and his contact person, if any;*

*(d) The tax years being appealed;*

*(e) A description of the property, which may include the assessor's parcel number or identifying number of the property on which the petitioner is appealing the property tax abatement;*

*(f) A copy of the tax receiver's decision for the year in question on the property that is the subject of the appeal; and*

*(g) A statement of the relief sought.*

*2. No later than 5 business days after filing the notice of appeal of a determination rendered pursuant to NRS 361.4734(1)(a), the petitioner shall file a written certification of service of the written notice of appeal on the tax receiver.*

**Sec. 10. 1.** *After receipt of a notice of appeal filed in compliance with subsection NRS 361.4734(2), the appeal will be assigned to a hearing officer appointed by the Commission to hear appeals under this section.*

*(a) The hearing will be conducted by the hearing officer in the manner provided in NAC 360.100 through 360.155.*

*(b) Notice of the hearing shall be given in the manner provided in NAC 360.095.*

*(c) Intervenors may participate in the manner provided by NAC 360.070.*

*(d) At any evidentiary hearing, the petitioner and the tax receiver shall be afforded the same rights as those enumerated in NAC 360.080.*

*(e) Appearances and representation of the parties must be made in the same manner as provided in NAC 360.085.*

*2. After the close of the evidentiary hearing, the hearing officer shall file with the Commission a proposed order that sets forth the findings and conclusions of the hearing officer and the reasons and bases for those findings and conclusions. The proposed order must be served on each party of record.*

*(a) Stipulated agreements do not require findings of fact or conclusions of law by the hearing officer.*

**Sec. 11. 1.** *Any party of record may file written objections to the proposed order within 20 days after receipt of service of the proposed order. The written objections shall state with particularity the issues presented, the points of law or fact which are relied on and the relief requested.*

*(a) A party filing an objection shall serve the objection on all parties.*

*(b) The other parties to the appeal may offer a reply to the written objection within 15 days after receipt of service of the written objection. Any replies must be served on all parties.*

*(c) No further written argument shall be filed unless requested by the Commission.*

*2. In the event the parties do not lodge a written objection pursuant to subsection 1 of this section, the order will be placed on the consent agenda of the next Commission meeting, for adoption or other review, including remand to the hearing officer for further proceedings.*

*3. In the event a party lodges a written objection to the hearing officer's proposed order with the Commission within twenty days of receipt of service of the order or the Commission elects to review the hearing officer's proposed order outside of the consent agenda (other than to remand to the hearing officer for clarification), the Commission shall notice the matter for hearing at a subsequent Commission meeting, on at least fifteen days notice to the parties unless the parties shall have waived such notice in writing or on the record before the Commission.*

**Sec. 12.** *In a hearing before the Commission, the order in which argument will ordinarily be received from the parties is:*

- 1. Orientation by staff;*
- 2. Argument by the petitioner;*
- 3. Argument by interveners;*
- 4. Argument by the any other party; and*
- 5. Rebuttal by the petitioner.*

**Sec. 13.** *The hearing before the Commission shall be based on the record made before the hearing officer. If the Commission determines the record to be inadequate, the Commission may remand the case to the hearing officer for further proceedings or open the record and hear evidence anew.*

**Sec. 14.** *After the close of oral argument, the Commission may make a final order which adopts, reverses, or modifies, in whole or in part, the proposed order of the hearing*

*officer or remand the matter to the hearing officer for further proceedings. The executive director shall issue the written order on behalf of the Commission.*