

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

**LCB File No. R011-07**

September 18, 2007

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

AUTHORITY: §§1-14, NRS 360.090 and 361.4734.

A REGULATION relating to taxation; providing a procedure for the appeal of a determination of a county assessor or the Department of Taxation concerning the applicability of a partial abatement from the taxation of certain real property; and providing other matters properly relating thereto.

**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 2 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.** *“Contact person” means a person designated by a party to receive communications concerning a proceeding before a hearing officer.*

**Sec. 4.** *“Hearing officer” has the meaning ascribed to it in NAC 360.035.*

**Sec. 5.** *“Intervener” has the meaning ascribed to it in NAC 360.065.*

**Sec. 6.** *“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. 7.** *“Petitioner” has the meaning ascribed to it in NAC 360.065.*

**Sec. 8.** *“Staff” has the meaning ascribed to it in NAC 360.040.*

**Sec. 9. 1.** *A petitioner who wishes to appeal a determination of a county assessor described in paragraph (a) of subsection 1 of NRS 361.4734 or a determination of the Department described in paragraph (b) of subsection 1 of NRS 361.4734 must file a written notice of appeal with the Commission on a form provided by the Department within the period prescribed in subsection 2 of NRS 361.4734.*

*2. In addition to the information required by subsection 4 of NAC 360.045, 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 of the petitioner and his contact person, if any;*

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

*(d) The tax year being appealed;*

*(e) A description of the property and the assessor’s parcel number or the identifying number of the property that is the subject of the appeal;*

*(f) A copy of the decision of the county assessor or the Department for the tax year in question on the property that is the subject of the appeal; and*

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

*3. Not later than 5 business days after filing the notice of appeal of a determination issued pursuant to paragraph (a) of subsection 1 of NRS 361.4734, the petitioner shall file a written certification of service of the written notice of appeal with the county assessor.*

**Sec. 10. 1.** *After receipt of a notice of appeal filed in compliance with subsection 2 of NRS 361.4734 and section 9 of this regulation, the Commission will assign a hearing officer to hear the appeal.*

*2. The hearing officer shall conduct the hearing in the manner prescribed in NAC 360.100 to 360.155, inclusive.*

*3. Notice of the hearing must be provided in the manner prescribed in NAC 360.095.*

*4. A person who wishes to intervene in a hearing must comply with the provisions set forth in NAC 360.070.*

*5. At any evidentiary hearing, the petitioner and the county assessor or the Department may exercise the rights set forth in NAC 360.080.*

*6. Appearances and representation of the parties must be made in the manner prescribed in NAC 360.085.*

*7. 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.*

*8. The findings of fact and conclusions of law made by a hearing officer are not required to be included in a stipulated agreement.*

**Sec. 11. 1.** *Except as otherwise provided in this subsection, a party may file a written objection to the proposed order with the Commission within 20 days after receipt of the proposed order. The written objection must state with particularity the issues presented, the points of law or fact which are relied on and the relief requested. The Commission may allow*

*a party, upon good cause shown, to file a written objection with the Commission more than 20 days after receipt of a proposed order.*

*2. A party who files a written objection shall serve a copy of its objection on all parties.*

*3. A party may reply to the written objection within 15 days after receipt of the written objection. A reply must be served on all parties.*

*4. If no party files a written objection with the Commission pursuant to subsection 1, the Commission will place the proposed order on the appropriate agenda for its next scheduled meeting for action by the Commission.*

*5. If a party files a written objection to the proposed order with the Commission within 20 days after receipt of the proposed order or, if the Commission chooses to take any action concerning the review of the proposed order, other than to remand the proposed order to the hearing officer for clarification of the order, the Commission will hold a hearing on the proposed order. The Commission will provide to the parties at least 15 days' notice of the hearing, unless the parties waive the notice in writing or on the record before the Commission.*

**Sec. 12.** *In a hearing held before the Commission pursuant to section 11 of this regulation, 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 any other party; and*
- 5. Rebuttal by the petitioner.*

**Sec. 13.** *The hearing held before the Commission pursuant to section 11 of this regulation must be based on the record made before the hearing officer. If the Commission*

*determines the record is inadequate, the Commission may remand the matter to the hearing officer for further proceedings or open the record and hear new evidence.*

**Sec. 14. 1.** *After the close of oral argument, the Commission shall:*

*(a) Make a final order that adopts, reverses or modifies, in whole or in part, the proposed order of the hearing officer; or*

*(b) Remand the matter to the hearing officer for further proceedings.*

**2.** *The Executive Director shall issue the written order on behalf of the Commission.*