

PROPOSED REGULATION OF THE STATE BOARD OF EQUALIZATION

LCB File No. R097-15

Submitted to LCB on September 14, 2015

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

AUTHORITY: §§1-22, NRS 361.375 and 361.395.

A REGULATION relating to taxation; amending procedures regarding information in appeal petitions; notice of representation by an authorized agent to the State Board of Equalization; documentation necessary to demonstrate authority of petitioner to file an appeal; definitions of parties in an appeal; submission of duplicate documents; 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 11, inclusive, of this regulation.

Sec. 2. *1. A county assessor, county board of equalization, the Department of Taxation or State Board of Equalization may request the petitioner to provide sufficient documentation to demonstrate the authority of the petitioner to file an appeal or appoint an agent to file an appeal on behalf of the owner, including, but not limited to:*

- (a) A current lease agreement or management agreement;*
- (b) Articles of Organization or Articles of Incorporation; or*
- (c) A list filed annually with the Secretary of State identifying the petitioner as a member, manager, officer, owner, partner, proprietor, director, trustee, or incorporator of the business entity owner.*

Sec. 3. *The written authorization that authorizes a person to file an appeal concerning the assessment that was made pursuant to NRS 361.362 shall be:*

(a) Presumed to include the authority to appear before a county board of equalization and the State Board of Equalization to contest the value and/or exemption established for the properties being appealed, to receive all notices and decision letters related to the appeal, and to represent the petitioner in all related hearings and matters including stipulations and withdrawals unless the written authorization specifically removes such authority;

(b) Limited to the properties, tax roll, and fiscal year named in the written authorization.

Sec. 4. *Petitions submitted to county boards of equalization must substantially contain the information required by NAC 361.701, except for NAC 361.701(2)(i) which may be omitted; and (k) for which the petition may substitute the authority of the county board to hear the appeal.*

Sec. 5. *The agent authorization submitted to county boards of equalization must substantially contain the information required by NAC 361.701(2).*

Sec. 6. *NAC 361.690 is hereby amended as follows:*

1. “Affiliate” means any firm related to another through ownership or control by a parent entity.

2. “Authorized agent” means a person authorized by the owner of any real or personal property placed on the secured or unsecured property tax rolls to file an appeal on behalf of the owner of the property as that term is defined in NRS 361.334. The authorized agent does not include a “person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment”.

3. “Department” means the Department of Taxation.

~~111~~ 4. “Intervener” means a person, government, governmental agency or political subdivision of a government, other than an original party to a proceeding, who has been granted leave to intervene in a proceeding pursuant to NAC 361.692.

~~121~~ 5. “Petitioner” means a party who initiates or commences an administrative proceeding before the State Board pursuant to the provisions of chapter 361 of NRS.

6. “A person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment” has the authority of the owner to file an appeal pursuant to NRS 361.155; 361.356, NRS 361.357, NRS 361.360, NRS 361.403, NRS 361A.240, NRS 361A.273, and NRS 362.135 or to appoint an authorized agent to act on behalf of the owner to file an appeal pursuant to NRS 361.356, NRS 361.357, NRS 361.360, NRS 361.403, NRS 361A.240, NRS 361A.273, and NRS 362.135.

~~131~~ 7. “Respondent” means a party who responds to an administrative proceeding initiated or commenced by a petitioner.

Sec. 7. NAC 361.701 is hereby amended as follows:

1. A person entitled to appeal the final decision of a county board to the State Board pursuant to NRS 361.360, NRS 361A.240(2)(b), or NRS 361A.273(1) must file a petition requesting the State Board to hear his or her appeal.

2. The petition must be on the form prescribed by the State Board and must include:

(a) The name of the property owner of record as it appears on the tax roll being appealed;

~~1(a)~~ (b) The name and mailing address of the petitioner and the petitioner’s contact person, if any;

~~[(b)]~~ (c) The telephone number for daytime business hours ~~[and facsimile number]~~
alternative telephone number, and facsimile transmission telephone number, if available, of
the petitioner and the petitioner's contact person, if any;

~~[(e)]~~ (d) The electronic mail address, ~~[if available,]~~ of the petitioner and the petitioner's
contact person, if any;

~~[(d)] The tax years being appealed;~~

(e) The assessor's parcel number or identifying number of the property on which the
petitioner is appealing the valuation *and the physical address, including the county where the
property is located, and the city if applicable;*

*(f) Whether the appeal involves multiple parcels and a list of each parcel by assessor's
parcel number or identifying number of the property;*

*(g) The predominant use type of the property, including, but not limited to, vacant land,
residential, multi-family residential, mobile home treated as personal property, commercial,
agricultural, mining, industrial, personal or possessory interest property;*

*(h) The fiscal year of the tax roll and the tax roll type containing the property value
being appealed;*

~~[(f)]~~ (i) The name of the county board, the hearing or case number, and the date the case was
heard by the county board;

~~[(g)] The name and mailing address of the respondent if the petition is filed by the county
assessor or the Department;~~

~~[(h)]~~ (j) The taxable value *and assessed value* established by the ~~[county assessor]~~ *county
board* as set forth on the secured or unsecured tax roll ~~[and the current taxable value determined
by the county board, if different, on which the assessment of the property is based]~~ *and the*

taxable and assessed value sought by the petitioner for each component of the parcel such as land, improvements or personal property;

~~{(i)} {A statement that the petitioner has read the petition and believes the contents to be true, correct and complete followed by the person's signature, or the signature of the authorized agent, if any; and}~~

~~{(j)} {A brief statement of the relief sought or the specific taxable value sought for each component of the parcel such as land, improvements or personal property}~~

(k) The authority of the State Board to hear the appeal; and

(l) A description of the issues and contentions being appealed.

3. For a petitioner other than a county assessor or Department, the petition must include, in addition to the requirements of subsection 2:

(a) If the property owner is not a natural person:

I. The organizational type of the entity, including, but not limited to, a sole proprietorship, trust, corporation, limited liability company, general or limited partnership, or government or governmental agency;

II. The name of the State under the laws of which the organization was formed;

III. Whether the organization or entity is a non-profit organization;

(b) The nature of the relationship of the petitioner to the property owner of record, such as, but not limited to, him-or-herself; trustee of trust entity; employee or officer of property owner, management company, or leasehold or possessory interest owner; co-owner, partner, or managing member; or officer of corporation;

(c) Authorization of the agent, if any, pursuant to Section 9 of these regulations, including contact information of the agent, the printed name, signature and title of each

authorized agent accepting the appointment as the authorized agent; and the date the authorization was accepted.

(d) A verification of the petition in the manner provided for verification in NRS 15.010 by the petitioner that, under penalty of perjury:

(1)The information contained in the petition, including any accompanying statements or documents, are true, correct and complete to the best of the petitioner's knowledge and belief;

(2) The petitioner is:

I. The person who owns or controls taxable property, or possesses taxable property in its entirety;

II. The lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use; or

III. The person employed by the property owner or an affiliate of the property owner acting within the scope of his or her employment.

(3) If an agent is appointed, the petitioner has the authority to appoint the authorized agent; and

(e) The signature and title of the petitioner or the authorized agent, as applicable, and the date the petition was executed.

4. For a petition submitted by a county assessor or Department, the petition must include, in addition to the requirements of subsection 2:

(a) The name of the property owner of record as it appears on the tax roll being appealed;

(b) If the property owner is not a natural person, the organizational type of the entity, including, but not limited to, a sole proprietorship, trust, corporation, limited liability company, general or limited partnership, or government or governmental agency, if available;

(c) The name and mailing address of the respondent and the respondent's contact person, if any;

(d) The telephone number for daytime business hours, alternative telephone number, and facsimile transmission telephone number, if available, of the respondent or the respondent's contact person, if any;

(e) The electronic mail address, if available, of the respondent or the respondent's contact person, if any;

(f) A verification by the county assessor or Department that, under penalty of perjury, the information contained in the petition, including any accompanying statements or documents, are true, correct and complete to the best of the assessor's or Department's knowledge and belief;

(g) The signature and title of the county assessor or Department representative, as applicable, and the date the petition was executed.

~~[3.]~~ 5. The State Board will provide a form of ~~[the]~~ *each* petition *type* to each county assessor and county clerk. ~~[The State Board will, and]~~ The county assessor and county clerk shall, make available a copy of the *appropriate* form to any person.

Sec. 8. NAC 361.7012 is hereby amended as follows:

1. A person entitled to file a direct appeal must file a petition with the State Board requesting the State Board to hear his or her appeal.
2. The petition must be on the form prescribed by the State Board and must include:

(a) The name of the property owner of record as it appears on the tax roll being appealed;

~~[(a)]~~ *(b) The name and mailing address of the petitioner and the petitioner's contact person, if any;*

~~[(b)]~~ *(c) The telephone number for daytime business hours ~~and facsimile number~~ alternative telephone number, and facsimile transmission telephone number, if available, of the petitioner and the petitioner's contact person, if any;*

~~[(e)]~~ *(d) The electronic mail address, ~~if available,~~ of the petitioner and the petitioner's contact person, if any;*

~~[(d)] The tax years being appealed;~~

(e) The assessor's parcel number or identifying number of the property on which the petitioner is appealing the valuation and the physical address, including the county where the property is located, and the city if applicable;

(f) Whether the appeal involves multiple parcels and a list of each parcel by assessor's parcel number or identifying number of the property;

(g) The predominant use type of the property, including, but not limited to, vacant land, residential, multi-family residential, mobile home treated as personal property, commercial, agricultural, mining, industrial, personal or possessory interest property, or net proceeds of minerals;

(h) The fiscal year of the tax roll and the tax roll type containing the property value being appealed;

~~[(f)]~~ *(i) The roll value established by the county assessor or the Department, as applicable; The taxable value and assessed value established by the county assessor or*

Department, as applicable, set forth on the appropriate tax roll; and the taxable and assessed value sought by the Petitioner; and

~~[(g) The name and mailing address of the respondent if the petition is filed by a county assessor or the Department; and]~~

~~[(h)] [A statement that the petitioner has read the petition and believes the contents to be true, correct and complete followed by the person's signature, or the signature of the authorized agent, if any; and]~~

(j) A reference to the authority of the State Board to hear the appeal.

3. For a petitioner other than a county assessor or Department, the petition must include, in addition to the requirements of subsection 2:

(a) If the property owner is not a natural person:

I. The organizational type of the entity, including, but not limited to, a sole proprietorship, trust, corporation, limited liability company, general or limited partnership, or government or governmental agency;

II. The name of the State under the laws of which the organization was formed;

III. Whether the organization or entity is a non-profit organization;

(b) The nature of the relationship of the petitioner to the property owner of record, such as, but not limited to, him-or-herself; trustee of trust entity; employee or officer of property owner, management company, or leasehold or possessory interest owner; co-owner, partner, or managing member; or officer of corporation;

(c) Authorization of the agent, if any, pursuant to Section 9 of these regulations, including contact information of the agent, the signature and title of the authorized agent

accepting the appointment as the authorized agent; and the date the authorization was accepted.

(d) A verification of the petition in the manner provided for verification in NRS 15.010 by the petitioner that, under penalty of perjury:

(1)The information contained in the petition, including any accompanying statements or documents, are true, correct and complete to the best of the petitioner's knowledge and belief;

(2) The petitioner is:

I. The person who owns or controls taxable property, or possesses taxable property in its entirety;

II. The lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use; or

III. The person employed by the property owner or an affiliate of the property owner acting within the scope of his or her employment.

(3) If an agent is appointed, the petitioner has the authority to appoint the authorized agent; and

(e) The signature and title of the petitioner or the authorized agent, as applicable, and the date the petition was executed.

4. For a petition submitted by a county assessor or Department, the petition must include, in addition to the requirements of subsection 2:

(a) The name of the respondent as it appears on the tax roll being appealed;

(b) If the respondent is not a natural person, the organizational type of the entity, including, but not limited to, a sole proprietorship, trust, corporation, limited liability company, general or limited partnership, or government or governmental agency, if available;

(c) The name and mailing address of the respondent and the respondent's contact person, if any;

(d) The telephone number for daytime business hours, alternative telephone number, and facsimile transmission telephone number, if available, of the respondent or the respondent's contact person, if any;

(e) The electronic mail address, if available, of the respondent or the respondent's contact person, if any;

(f) A verification by the county assessor or Department that, under penalty of perjury, the information contained in the petition, including any accompanying statements or documents, are true, correct and complete to the best of the assessor's or Department's knowledge and belief; and

(g) The signature and title of the county assessor or Department representative, as applicable, and the date the petition was executed.

~~{3.}~~ 5. The State Board will annually provide a form of ~~{the}~~ *each* petition *type* to the Department, and each county assessor, who shall provide a copy of the form to any person upon request.

~~{4.}~~ 6. In addition to the information required pursuant to subsection 2, *3, or 4*, a petitioner, must submit:

(a) A statement reciting the facts, reasons and statutory basis relied upon to support the claim that the State Board should order a change in the taxable value or classification of the subject property;

(b) All evidence upon which the petition is based and which supports the claims therein;

(c) A copy of the final tax assessment notice for the year in question on the property that is the subject of the appeal; and

(d) A statement of the relief sought.

↪ This information must be submitted on the date of filing of the petition, if available, and if not available on the date of filing, not later than ~~15~~ **20 business** days before the date established for the hearing.

~~15~~ **7.** If the appeal is from a valuation established pursuant to NRS 361.320 ~~or~~ 361.325 ***or 362.100(1)(b)***, the petition must be filed not later than January 15 of the year immediately following the year in which the valuation was made.

Sec. 9. NAC 361.7018 is hereby amended as follows:

NAC 361.7018 Notice of representation by authorized agent. (NRS 361.375)

1. A petitioner who desires to be represented by an authorized agent must notify the State Board in writing. ***Except as otherwise provided in subsection 2,*** the notice may be filed with the State Board at any time before the commencement of the hearing. The State Board will accept a notice filed by facsimile transmission, but the original document must be filed with the State Board before the commencement of the hearing.

2. If a person files a direct appeal pursuant to NRS 361A.240(2)(b), NRS 361A.273(2), NRS 361.403, or NRS 362.135 in a timely manner without the written authorization required by subsection 1, the person must provide that written authorization within 48 hours after the

last day allowed for filing the appeal. Objections to a written authorization must be handled in the manner provided in NRS 361.362.

~~{2.}~~ 3. ~~{Except as otherwise provided in this section,}~~ The written notification must be on the form prescribed by the State Board. The notice must include:

(a) The name of the property owner of record as it appears on the tax roll being appealed;

(b) If the property owner is not a natural person, the organizational type of the entity, including, but not limited to, a sole proprietorship, trust, corporation, limited liability company, general or limited partnership, or government or governmental agency;

(c) The name of the State under the laws of which the organization was formed;

(d) Whether the organization or entity is a non-profit organization;

~~{(a) The date the authorization statement is executed;~~

~~—(b) The specific parcels or assessments covered by the authorization or a statement that the agent is authorized to represent the petitioner on all parcels and assessments located in Nevada or in a specific county in Nevada;~~

~~—{(e)}~~ (e) A statement to the effect that the agent is authorized to sign and file petitions ~~{in the specific calendar year in which the petition is filed}~~ and that the agent is authorized to represent the petitioner in all related hearings and matters *including stipulations and withdrawals;* ~~{and}~~

~~{(d)}~~ (f) Contact information, including the *daytime* telephone number, *alternative telephone number, facsimile transmission telephone number,* ~~{and}~~, *mailing* address, *and electronic mail address* of the petitioner;

(g) The nature of the relationship of the petitioner to the property owner, such as, but not limited to, him-or-herself; trustee of trust entity; employee or officer of property owner,

management company, or leasehold or possessory interest owner; co-owner, partner, or managing member; or officer of corporation;

(h) The assessor's parcel number or identifying number of the property on which the petitioner is appealing the valuation and the physical address, including the county where the property is located, and the city if applicable;

(i) Whether the appeal involves multiple parcels and a list of each parcel by assessor's parcel number or identifying number of the property;

(j) The fiscal year of the tax roll and the tax roll type containing the property value being appealed;

(j) Contact information of the agent, including the name and title of the agent, the company the agent works for, if any, the mailing address, electronic address, daytime and alternate phone numbers, and facsimile transmission number; and

(k) A verification of petition in the manner provided for verification in NRS 15.010 by the petitioner that, under penalty of perjury:

(1)The information contained in the agent authorization, including any accompanying statements or documents, are true, correct and complete to the best of the petitioner's knowledge and belief;

(2) The petitioner is:

I. The person who owns or controls taxable property, or possesses taxable property in its entirety;

II. The lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use; or

III. The person employed by the property owner or an affiliate of the property owner acting within the scope of his or her employment; and

(3) The petitioner has the authority to appoint the authorized agent.

(l) The signature and title of the petitioner and the date the written authorization was executed; and

(m) The printed name, signature and title of each authorized agent accepting the appointment as the authorized agent; company name, if any; and the date the authorization was accepted.

~~{3. The notification must be signed by:~~

~~—(a) The petitioner or, if the petitioner is a business entity, by an officer or authorized employee of the business entity; and~~

~~—(b) The authorized agent.~~

~~—4. If an authorized agent required to comply with NRS 361.362 to represent a petitioner before a county board wishes to represent the petitioner in an appeal to the State Board, the State Board will accept a copy of the written notice of authority filed with the county board as the notice required pursuant to this section so long as the other requirements of this section are met.}~~

Sec. 10. NAC 361.708 is hereby amended as follows:

NAC 361.708 Appearance of parties; failure to appear. (NRS 361.375)

1. A party may appear in person or by his or her authorized agent.
2. If the property the valuation of which is the subject of a hearing is owned by more than one person, the appearance of any ~~{owner or the person who filed the petition}~~ *owner of the property as that term is defined in NRS 361.334, a person employed by the owner or an*

affiliate of the owner who is acting within the scope of his or her employment, or an authorized agent shall be deemed the appearance of the party.

3. If a party is a business entity, it may appear by any ~~officer or employee~~ *owner of the property as that term is defined in NRS 361.334 or a person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment* or by an authorized agent.

4. At the time and place set for the hearing, if a party fails to appear, the State Board may:

(a) Proceed with the hearing;

(b) Dismiss the proceeding with or without prejudice; or

(c) Recess the hearing for a period to be set by the State Board to enable the party to attend.

Sec. 11. NAC 361.721 is hereby amended as follows:

NAC 361.721 Format, execution and contents of documents. (NRS 361.375) All petitions, pleadings, briefs, correspondence, notices and other written documents filed with the State Board must be on white paper that is 8 1/2 by 11 inches in size and must be legibly written, printed or typewritten on one side of the paper only. ~~Each document must be signed by the party, or authorized agent of the party, submitting it and must include the current mailing address and telephone number of the submitter. Documents submitted after the assignment of a case number pursuant to NAC 361.7014 must include the case number assigned.~~ *For appeals of a decision of county board of equalization, the parties must not submit documents which are duplicates of documents already in the record of the county board of equalization. The staff of the State Board may remove duplicate submissions from the record of the State Board.*