

**LEGISLATIVE REVIEW OF ADOPTED REGULATIONS AS REQUIRED BY  
ADMINISTRATIVE PROCEDURES ACT, NRS 233B.066**

**LCB FILE R003-20  
Documentation Requested for Entities on Fiscal Watch**

The following statement is submitted for amendments, additions, and deletions, to Nevada Administrative Code (NAC) 354 adopted by the Committee on Local Government Finance.

**1. The Need for and Purpose of the Permanent Regulation.**

The need and purpose of the adopted permanent regulation, **LCB File No. R003-20**, is to clarify the documentation that may be requested from a local government placed on fiscal watch and allow for the local government to object to the requested documentation. The regulation was proposed to generally clarify and incorporate what documentation may be requested.

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

The Department of Taxation (Department), as staff to the Committee on Local Government Finance (“CLGF”) solicited comment from the public by sending notice of workshops and hearings by electronic or regular mail as follows:

<b><u>Date of Notice</u></b>	<b><u>Workshop/ Hearing</u></b>	<b><u>Date of Workshop</u></b>	<b><u>Number Notified</u></b>	<b><u>Representing Businesses</u></b>
11-21-2019	Workshop	12-17-2019	471	76
5-05-2020	Workshop	5-28-2020	459	74
7-09-2020	Hearing	8-12-2020	433	75

The mailing list included the interested parties list maintained by the Department, as well as officials of local jurisdictions. These documents were also made available on the website of the Department of Taxation, [www.tax.nv.gov](http://www.tax.nv.gov), the legislative website at [www.leg.state.nv.us](http://www.leg.state.nv.us) and the Department of Administration website at <https://notice.nv.gov/>. These documents were also posted at the following locations:

Department of Taxation  
1550 College Parkway  
Carson City, NV

4600 Kietzke Lane  
Building L, Suite 235  
Reno, NV

Department of Taxation  
Grant Sawyer Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, NV

Department of Taxation  
2550 Paseo Verde Parkway, Suite 180  
Henderson, NV

Department of Taxation

Nevada Gaming Control Board  
1919 College Parkway

Carson City, NV

Nevada Gaming Control Board  
Grant Sawyer State Office Building  
555 East Washington Avenue  
Las Vegas, NV

Legislative Counsel Bureau  
4041 South Carson Street  
Carson City, NV

Clark County Government Center  
500 South Grand Central Parkway  
Las Vegas, NV

Nevada State Library and Archives  
100 N. Stewart Street  
Carson City, NV

Nevada Attorney General's Office  
100 North Carson Street  
Carson City, NV

In addition, the notices were faxed to the following libraries for posting:

Amargosa Valley Library  
829 E. Farm Road  
Amargosa Valley, NV

Boulder City Library District  
701 Adams Blvd  
Boulder City, NV

Clark County Library  
1401 East Flamingo Road  
Las Vegas, NV

Churchill County Library  
553 South Maine Street  
Fallon, NV 89406  
Douglas County Library  
1625 Library Lane  
Minden, NV

Elko County Library  
720 Court Street  
Elko, NV

Esmeralda County Library District  
Goldfield Public Library  
Corner of Crook and Fourth Street  
Goldfield, NV 89013-0430

Henderson District Public Libraries  
Paseo Verde Library  
280 S. Green Valley parkway  
Henderson, NV 89012

Humboldt County Library  
85 East Fifth Street  
Winnemucca, Nevada 89445

Lincoln County Library  
63 Main Street  
Pioche, NV 89043-0330

Mineral County Library  
First & "A" Street  
Hawthorne, NV 89415

Pahrump Community Library  
701 East Street  
Pahrump, NV 89048

Pershing County Library  
1125 Central Avenue  
Lovelock, NV

Round Mountain Public Library  
73 Hadley Circle  
Round Mountain, NV

Comments were received from interested parties, CLGF members, and Department staff during the workshops, and adoption hearing.

A copy of the audio taped comments or the record of proceedings may be obtained by calling the Nevada Department of Taxation at (775) 684-2100 or by writing to the Nevada Department of Taxation, 1550 College Parkway, Carson City, Nevada 89706, or by e-mailing the Nevada Department of Taxation at CSpurlock@tax.state.nv.us.

The Legislative Counsel Bureau (LCB) completed its review of submitted revisions on January 21, 2020. CLGF adopted the regulation at the hearing held on August 12, 2020.

**3. The number of persons who:**

**(a) Attended and testified at each workshop:**

<b>Date of Workshop</b>	<b><u>Attended</u></b>	<b><u>Testified</u></b>
12-17-2019	29	3
5-28-2020	36	1

**(b) Attended and testified at each hearing:**

<b><u>Date of Hearing</u></b>	<b><u>Committee/Public Attended</u></b>	<b><u>Testified</u></b>
6-12-2020	10 / 34	0

**(c) Submitted to the agency written comments:**

<b><u>Date of Workshop / Hearing</u></b>	<b><u>Number Received</u></b>
12-17-2019	0
05-28-2020	0
08-12-2020	1

- 4. A list of names and contact information, including telephone number, business address, business telephone number, electronic mail address, and name of entity or organization represented, for each person identified above in #3, as provided to the agency, is attached as Exhibit A.**
- 5. A description of how comment was solicited from affected businesses, a summary of their response, and an explanation how other interested persons may obtain a copy of the summary.**

Comments were solicited from affected and interested local governments, businesses and persons, by notices posted at the Nevada State Library; various Department of Taxation locations throughout the state; and at the Main Public Libraries in counties where an office of the Department of Taxation is not located. Comments were also solicited by direct email to county officials and other interested parties lists maintained by the Department. Comments were solicited from affected and interested local governments, businesses and persons, by notices posted at the Nevada State Library; various Department of Taxation locations throughout the state; and at the Main Public Libraries in counties where an office of the Department of Taxation is not located. Comments were also solicited by direct email to

county officials and other interested parties lists maintained by the Department. Approximately 18% of the 471 direct notices for the 12-17-2019 Workshop, 19% of the 459 direct notices for the 5-28-2020 Workshop, and 18% of the 433 direct notices for the 8-12-2020 Hearing were sent to individuals or associations representing business.

In addition, the Department mailed or emailed a Small Business Impact Statement and Questionnaire prior to the workshop held on July 7, 2020 to persons and businesses on the Department's interested parties list. The Questionnaire requested input on whether the small business owner anticipates the regulation would have a direct and significant economic burden upon the business or if the regulation would directly restrict the formation, operation, or expansion of the small business. No responses were received. Because of the nature of the regulation, the Department believes there is no impact on a small business.

Local government officials commented on some or all of the proposed language changes during the workshop process and during the Adoption Hearing of the Committee on Local Government Finance. No comments from small businesses were made.

A copy of the audio taped comments or the record of proceedings may be obtained by calling the Nevada Department of Taxation at (775) 684-2100 or by writing to the Nevada Department of Taxation, 1550 College Parkway, Carson City, Nevada 89706, or by e-mailing the Nevada Department of Taxation at [CSpurlock@tax.state.nv.us](mailto:CSpurlock@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 permanent regulation was adopted with changes reflecting the verbal comments made during the workshop and adoption hearing listed above. The CLGF adopted the permanent regulation as revised in the workshop and adoption hearing; and believed no changes other than those made were necessary.

**7. The estimated economic effect of the adopted regulation on the businesses which it is to regulate and on the public. These must be stated separately, and each case must include:**

- (a) Both adverse and beneficial effects; and**
- (b) Both immediate and long-term effects.**

***Adverse and Beneficial Effects***

The proposed permanent regulation presents no reasonably foreseeable or anticipated adverse economic effects to businesses or to the general public. The regulation provides the expectations and possible requests for information to be provided to the Committee on Local Government Finance and the Department of Taxation for a local government entity that is placed on fiscal watch. Concern was expressed by some local governments that the increase in reporting would cause an adverse effect in an already stressed local government due to resources needed to be devoted to collecting and providing the requested information. The beneficial effects would be to provide complete and comprehensive information to the



Committee on Local Government Finance and the Department of Taxation which is to provide oversight of the local governments when an entity is placed on fiscal watch. The regulation does not directly affect private businesses.

***Direct and Indirect Effects***

The immediate and long-term effects will be the submittal of more complete information to the oversight Agencies and Committees so they properly advise and be aware of circumstances that a local government may be facing. Local governments that are on fiscal watch will be required to collect and provide more information.

**8. The estimated cost to the agency for enforcement of the adopted regulation.**

The Department does not anticipate any cost to the agency for enforcement.

**9. A description of any regulations of other state or government agencies which the proposed regulation overlaps or duplicates and a statement explaining why the duplication or overlapping is necessary. If the regulation overlaps or duplicates a federal regulation, the name of the regulating federal agency.**

There are no other state or government agency regulations that the proposed amendments duplicate.

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

The Committee on Local Government Finance is not aware of any provision in this regulation which is also governed by federal regulation.

**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 regulation does not provide for a new fee and does not increase an existing fee.

**12. Is the proposed regulation likely to impose a direct and significant economic burden upon a small business or directly restricted the formation, operation or expansion of a small business? What methods did the agency use in determining the impact of the regulation on a small business?**

Please see attached Small Business Impact Statement.



**EXHIBIT B  
SIGN IN SHEET**

**WORKSHOP ON PROPOSED REGULATIONS  
TO BE ADOPTED BY THE NEVADA TAX COMMISSION  
NEVADA DEPARTMENT OF TAXATION  
1550 COLLEGE PARKWAY  
CARSON CITY, NEVADA**

**DECEMBER 17, 2019 1:00 p.m.  
TELECONFERENCE NUMBER:  
1-877-402-9415  
ACCESS CODE: 6725598**

**PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)**

**PUBLIC  
COMMENT  
YES/NO**

Tom Ciesynski NASB tciesynski@gmail.com  
Name Representing Email Address

\_\_\_\_\_  
Address Telephone/Business Telephone

Megan Peterson NDE meganp@doe.nv.gov N  
Name Representing Email Address

\_\_\_\_\_  
Address Telephone/Business Telephone

Hector Sepulveda TAX \_\_\_\_\_ N  
Name Representing Email Address

\_\_\_\_\_  
Address Telephone/Business Telephone

Jaynalynn Seley Tax \_\_\_\_\_ N  
Name Representing Email Address

\_\_\_\_\_  
Address Telephone/Business Telephone



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**PUBLIC  
COMMENT  
YES/NO**

Megan Foley James Tax  
Name Representing

[Signature] No  
Email Address PUBLIC COMMENT YES/NO

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Cheryl Erskine Tax  
Name Representing

\_\_\_\_\_  
Email Address No

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

BEAN BENNETT NDE  
Name Representing

— No  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Kelly Langley TAX  
Name Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone



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**PUBLIC  
COMMENT  
YES/NO**

Kellie Grahman LG  
Name Representing

Kgrahmann@Tax.State.NV.us  
Email Address

Quelyn Barroza LG  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Krin Sherill Tax  
Name Representing

Ksherri1@tax.state.nv.us NO  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Kerolyn Sherry Tax  
Name Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

\_\_\_\_\_  
Name Representing

\_\_\_\_\_  
Email Address

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Address

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Telephone/Business Telephone



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**PUBLIC  
COMMENT  
YES/NO**

<u>Eusebia Braguel</u> Name	<u>Taxation</u> Representing	<u></u> Email Address	<u>N</u>
<u>Mary Walker</u> Address	<u>Carson, Douglas, Lyon, Stacy</u>	<u></u> Telephone/Business Telephone	
<u>James Kinsler</u> Name	<u>NDE</u> Representing	<u></u> Email Address	<u></u>
<u></u> Address		<u></u> Telephone/Business Telephone	
<u></u> Name	<u></u> Representing	<u></u> Email Address	<u></u>
<u></u> Address		<u></u> Telephone/Business Telephone	
<u></u> Name	<u></u> Representing	<u></u> Email Address	<u></u>
<u></u> Address		<u></u> Telephone/Business Telephone	



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*Via Phone*  
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**PUBLIC  
COMMENT  
YES/NO**

*Maria Gueder*

Name

*CCSD*

Representing

Email Address

Address

Telephone/Business Telephone

*Abbe Yaacoben*

Name

*City of Las Vegas*

Representing

Email Address

Address

*702-229-6817*  
Telephone/Business Telephone

*Dave Vorce*

Name

*City of Henderson*

Representing

Email Address

Address

Telephone/Business Telephone

*Jim McIntosh*

Name

Representing

Email Address

Address

Telephone/Business Telephone



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CARSON CITY, NEVADA

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1-877-402-9415 810-9415  
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PUBLIC  
COMMENT  
YES/NO

Wm. Party Nicole Thorne Fun. Dir / Acct Mgr.  
Name Representing

Email Address

City of No. L.V. 702-633-1460 /  
Address

Telephone/Business Telephone

Staci Hemmerling City of Sparks  
Name Representing

Shemmerling@cityofsparks.us  
Email Address

Address

353-2246  
Telephone/Business Telephone

Name Representing

Email Address

Address

Telephone/Business Telephone

Name Representing

Email Address

Address

Telephone/Business Telephone



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PUBLIC  
COMMENT  
YES/NO

~~XXXX~~ Vicki \_\_\_\_\_  
Name Representing City of Reno

\_\_\_\_\_  
Email Address No

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Debbie Sanchez \_\_\_\_\_  
Name Representing CFO West Wendover

\_\_\_\_\_  
Email Address No

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Jim Macintosh \_\_\_\_\_  
Name Representing CLGIF

\_\_\_\_\_  
Email Address No

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Jeff Shave \_\_\_\_\_  
Name Representing Clark County

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone



EXHIBIT B

Joseph Langley

East Wood fire protection

No



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NEVADA DEPARTMENT OF TAXATION  
TRAINING ROOM  
2550 PASEO VERDE PARKWAY, SUITE 180  
HENDERSON, NEVADA**

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**PUBLIC  
COMMENT  
YES/NO**

Joni Prucnal LUMPA  
Name Representing

j13700p@lumpad.com NO  
Email Address PUBLIC COMMENT YES/NO

400 Martin L. King Blvd LV 89106  
Address

702-828-8267  
Telephone/Business Telephone

\_\_\_\_\_  
Name Representing

\_\_\_\_\_  
Email Address

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Address

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Telephone/Business Telephone

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Name Representing

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Telephone/Business Telephone



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MAY 28, 2020 9:00 a.m.  
TELECONFERENCE NUMBER:  
1-877-810-9415  
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PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
(PROVIDE BUSINESS CARD IF TESTIFYING)

PUBLIC  
COMMENT  
YES/NO

ABBY Jacoben  
Name

City Las Vegas  
Representing

Email Address

Address

Telephone/Business Telephone

Steve Mayelo  
Name

CCSD  
Representing

Email Address

Address

Telephone/Business Telephone

Peter Keegan  
Name

AG  
Representing

Email Address

Address

Telephone/Business Telephone

Christina  
Name

Taxation  
Representing

Email Address

Address

Telephone/Business Telephone

Kelly Langley

Taxation



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PUBLIC  
COMMENT  
YES/NO

Kathy Flanagan  
Name

CA Water District  
Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Clint Oszakiewski  
Name

\_\_\_\_\_  
Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Kevin Bethel  
Name

LV Valley Water  
Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Jan Bond  
Name

City of EKO  
Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Cindy Kreighton



Jeff ? WCAD Office

Janette CCSD

Susan Paprocky Elko City

Mary Ann Widenere CCAD Office

Shawn Richardson City of Fallon

Jeff Shore CC Finance

? Hughes CCSD

Sherry Leiland TRIGID

Mark Treasdhal  
Christine Voletech Washoe City

Tony Wilkins Assessors Office

Dillon Kabe? > CCSD  
Steve Osborne



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PUBLIC  
COMMENT  
YES/NO

Scott Baker  
Name

Tahoe Fire  
Representing

\_\_\_\_\_  
Email Address

~~Sherry W. Deman~~  
Address

~~Churchill County~~

\_\_\_\_\_  
Telephone/Business Telephone

Hector  
Name

Taxation  
Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Sherry W. Deman  
Name

Churchill County  
Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Leonardo Benavidez  
Name

CCSD  
Representing

\_\_\_\_\_  
Email Address

✓

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone



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CARSON CITY, NEVADA

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PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER  
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PUBLIC  
COMMENT  
YES/NO

Shannon Scott Washoe City  
Name Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Beth Kohn Cole E  
Name Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Jeff Crohn City of Sparks  
Name Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Jeff Mitchell  
Name Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone



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PUBLIC  
COMMENT  
YES/NO

Denesa Johnston  
Name

Taxation  
Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Mary Walker  
Name

\_\_\_\_\_  
Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Kerry Webb  
Name

LVCBA  
Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone

Tom Ciesynski  
Name

\_\_\_\_\_  
Representing

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone/Business Telephone



COMMITTEE ON LOCAL GOVERNMENT FINANCE  
NEVADA DEPARTMENT OF TAXATION  
1550 COLLEGE PARKWAY  
CARSON CITY, NEVADA

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AUGUST 12, 2020 9:00 A.M.  
DIAL IN: 1-877-810-9415  
ACCESS CODE: 6725598

PLEASE PRINT NAME, ADDRESS AND TELEPHONE NUMBER

COMMENT



▶ <u>Math <del>Chen</del> Taylor</u>	<u>City of Reno</u>	_____	_____
Name	Representing	Email Address	Yes - No
_____		_____	
Address		Telephone/Business Telephone	
▶ <u>Savannah Rucker</u>	<u>Nye Co.</u>	_____	_____
Name	Representing	Email Address	Yes - No
_____		_____	
Address		Telephone/Business Telephone	
▶ <u>Lori Frey</u>	<u>CCSD</u>	_____	_____
Name	Representing	Email Address	Yes - No
_____		_____	
Address		Telephone/Business Telephone	
▶ <u>Vera Boyer</u>	<u>Esmeralda Co</u>	_____	_____
Name	Representing	Email Address	Yes - No
_____		_____	
Address		Telephone/Business Telephone	
▶ <u>Vincent Guthrow</u>	<u>NACO</u>	_____	_____
Name	Representing	Email Address	Yes - No
_____		_____	
Address		Telephone/Business Telephone	
▶ <u>Dee Windsor</u>	<u>Esmeralda</u>	_____	_____
Name	Representing	Email Address	Yes - No
_____		_____	
Address		Telephone/Business Telephone	

COMMITTEE ON LOCAL GOVERNMENT FINANCE  
NEVADA DEPARTMENT OF TAXATION  
1550 COLLEGE PARKWAY  
CARSON CITY, NEVADA

EXHIBIT B  
SIGN IN SHEET  
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▶ <u>Wesley Harper</u> Name	<u>NV League of Cities</u> Representing	 Email Address	 Yes - No
 Address		 Telephone/Business Telephone	
▶ <u>Dan McArthur</u> Name	 Representing	 Email Address	 Yes - No
 Address		 Telephone/Business Telephone	
▶ <u>Shannon Anderson</u> Name	<u>LUCVA VP of fin.</u> Representing	 Email Address	 Yes - No
 Address		 Telephone/Business Telephone	
▶ <u>Raelyn Powers</u> Name	<u>Nye Co. Treasures</u> Representing	 Email Address	 Yes - No
 Address		 Telephone/Business Telephone	
▶ <u>Jennifer Perry</u> Name	<u>Nye Co. Finance</u> Representing	 Email Address	 Yes - No
 Address		 Telephone/Business Telephone	
▶ <u>Robbie Phelps</u> Name	<u>CCSD</u> Representing	 Email Address	 Yes - No
 Address		 Telephone/Business Telephone	



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▶ John Prudhont Nye Co Treasurer  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Will Harty Clark Co  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Darren Adair Clark Co  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Ryan Juden Clark Co  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Diane Baseline CCSD  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Tim Sutton Nye Co Mgr  
Name Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

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▶ ~~Bob~~ Jeff Sharer  
Name

~~Bob~~ Clark Co.  
Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Alan Kalt  
Name

Pool Park  
Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Timothy Hup  
Name

Esmeralda County  
Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Lorina Dillinger  
Name

Nye Co.  
Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Lucinda Elgin  
Name

Esmeralda Co.  
Representing

Email Address

Yes - No

Address

Telephone/Business Telephone

▶ Kelly Webb  
Name

LUCVA  
Representing

Email Address

Yes - No

Address

Telephone/Business Telephone



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▶ <u>Jason Groudie</u> Name	<u>CCSD</u> Representing	 Email Address	 Yes - No
 Address		 Telephone/Business Telephone	
▶ <u>Abby Yacoben</u> Name	<u>CCSD</u> Representing	 Email Address	 Yes - No
 Address		 Telephone/Business Telephone	
▶ <u>William Cooper</u> Name	<u>Reno City Atty's Office</u> Representing	 Email Address	 Yes - No
 Address		 Telephone/Business Telephone	
▶ <u>Peter Keegan</u> Name	<u>DA</u> Representing	 Email Address	 Yes - No
 Address		 Telephone/Business Telephone	
▶ <u>Leonardo Benavides</u> Name	<u>CCSD</u> Representing	 Email Address	 Yes - No
 Address		 Telephone/Business Telephone	
▶ <u>Mark Hughes</u> Name	<u>City of Reno</u> Representing	 Email Address	 Yes - No
 Address		 Telephone/Business Telephone	