

LEGISLATIVE REVIEW OF ADOPTED REGULATIONS - NRS 233B.066
Informational Statement
LCB File No. R037-24

1. A clear and concise explanation of the need for the adopted regulation.

Various provisions of NAC Chapter 361 require updating to be consistent with current requirements under Nevada statutes as well as best practices for government property assessment as determined by the Board and local county assessors. These changes were established in response to the Governor’s Executive Order 2023-003 and a review by local assessors of existing regulatory language.

This Regulation updates references to registered agents to whom certain notices must be sent; revises requirements for attorneys who represent parties before the State Board of Equalization; authorizes certain notices and documents to be filed with the State Board by electronic mail; repeals provisions concerning the format and service of certain documents; and provides other matters properly relating thereto.

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

The Department of Taxation, as staff to the State Board of Equalization, solicited comment from the public by issuing a questionnaire to interested parties regarding any impact on the public and small businesses and sending notices of workshops and hearings for public meetings to provide public comment by electronic or regular mail as follows:

<u>Date of Notice</u>	<u>Workshop/ Hearing</u>	<u>Date of Workshop/Hearing</u>	<u>Number Notified</u>
6/6/24	Workshop	6/21/24	217
8/9/24	Adoption Hearing	9/9/24	25

The mailing list included the interested parties list maintained by the Department. Notices were also posted at the Nevada State Library, Legislative Counsel Bureau, the Department’s website and various Department of Taxation locations throughout the State. Comments were also solicited by direct email.

Summary of public responses from Workshop:

Mary Ann Weidner, Clark County Assessor’s Office:

The Clark County Assessor’s Office suggested changing the current provision to align with NAC 360.085. Under the proposed Rule 42, an out-of-state attorney representing a client before the State Board would need approval from the Board, apply to the Nevada State Bar,

and associate with a Nevada-licensed attorney. The Assessor asserted that the new requirement creates an unnecessary burden on the State Board and staff. The Assessor recommends adopting NAC 360.085 instead, as it provides consistency and ensures that out-of-state attorneys will still associate with a Nevada-licensed attorney, achieving the same goal as Rule 42 without the extra burden.

The Clark County Assessor also suggested to not repeal NAC 361.748. The claims under NRS 361.420 are different than a challenge to the State Board's decision. In light of this statutory claim provision, it would be Clark County's recommendation that NAC 361.748 remain to ensure that the Department is served a copy of an action brought under NRS 361.420.

Summary of Public Comment at Adoption Hearing:

The Clark County Assessor's Office did not object to the language as presented.

A copy of the recorded comments, the record of proceedings, and/or the Small Business Impact Statement may be obtained by calling the Nevada Department of Taxation at (775) 684-2059 or by writing to the Department of Taxation, 3850 Arrowhead Dr., 2nd Floor, Carson City, Nevada 89706, or by e-mailing the Department at sglazner@tax.state.nv.us.

- 3. The number of persons (not including Department staff or Commission Members) who:**
- (a) Attended each hearing:**
 - (b) Testified at each hearing:**
 - (c) Submitted written comments:**

Workshop date: June 21, 2024

- (a) Number in attendance: 7
- (b) Number testifying: 1
- (c) Written statements submitted: 1

Adoption Hearing date: September 9, 2024

- (a) Number in attendance: 81
- (b) Number testifying: 1
- (c) Written statements submitted: 0

- 4. For each person identified in paragraphs (b) and (c) of number 3 above, the following information if provided to the agency conducting the hearing:**

Testified at Workshop, Adoption Hearing and Submitted Written Comment:

Name: **Mary Ann Weidner**

Telephone number: **702-455-2126**

Business address: **500 S. Grand Central Parkway, 2nd Floor, Las Vegas, NV 89155**

Electronic mail address: mwe@ClarkCountyNV.gov

Name of entity or organization represented: **Clark County Assessor**

- 5. A description of how comment was solicited from affected businesses, a summary of their response and an explanation of how other interested persons may obtain a copy of the summary.**

The Department of Taxation, as staff to the State Board of Equalization, solicited comment from the public by issuing a questionnaire to interested parties regarding any impact on the public and small businesses and sending notice of workshops and hearings for public meetings to provide public comment by electronic or regular mail.

See above in Section 2 for responses.

A copy of the written and recorded comments or the record of proceedings may be obtained by calling the Nevada Department of Taxation at (775) 684-2059 or by writing to the Department of Taxation, 3850 Arrowhead Dr., 2nd Floor, Carson City, Nevada 89706, or by e-mailing the Department at sglazner@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 State Board of Equalization approved the proposed regulation with a minor revision to clarify the reference to the Nevada Supreme Court Rules. Section 3 of the regulation was updated to reflect this clarification. The Board determined that the rule should read consistently with the Nevada Supreme Court provisions and therefore adopted it with a minor change.

- 7. The estimated economic effect of the regulation on the business which it is to regulate and on the public. This must include adverse, beneficial, immediate and long-term effects.**

(a) Estimated economic effect on the businesses which they are to regulate.

The adopted permanent regulation presents no reasonably foreseeable or anticipated adverse beneficial, short-term or long-term economic effects on businesses.

(b) Estimated economic effect on the public which they are to regulate.

The adopted permanent regulation presents no reasonably foreseeable or anticipated adverse, beneficial, short-term or long-term economic effects to the public.

- 8. The estimated cost to the agency for enforcement of the proposed regulation:**

Enforcement of the adopted regulation presents no significant foreseeable or anticipated cost or decrease in costs.

- 9. A description of any regulations of other State or governmental agencies which the regulation overlaps or duplicates and a statement explaining why the duplication or overlap is necessary. If the regulation overlaps or duplicates a federal regulation, the name of the regulating federal agency.**

The adopted permanent regulation does not overlap or duplicate any regulation of other state or local governmental entities.

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

The Department is not aware of any similar federal regulations of the same activity in which the state regulations are more stringent.

- 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 adopted permanent regulation does not include new fees or increase an existing fee.