

Section 1 - Comprehensive Review of Regulations Proposed Amendments (“A”)

List of Regulations and Corresponding Exhibits

State Board of Equalization

1. Exhibit 361.1-A

Exemption requested pursuant to Section 5(d) of the Executive Order:

The Board requests an exemption to pursue R192-22 to clarify and address NAC 361.6405 regarding the timing of valuation determinations of property for purposes of appeals from county boards of equalization to the State Board as it relates to the obsolescence of taxable value. The local government assessors have requested clarification of this existing regulation to ensure that the proper valuation of property based on the correct tax years is determined. This issue has caused significant dispute among local assessors and property owners warranting clarification by the State Board. The Board believes R192-22 is necessary to effectively and properly carry out the Board’s statutory duties set forth in NRS Chapter 361 with regard to valuation of property.

NAC 361.6405 – Amend pursuant to R192-22 to address the timing of matters on appeal from county boards of equalization to the Board, and if a reduction in taxable value is warranted, to ensure the appropriate tax years, appraisal methodology and dates of value are considered in a reduction to the value.

[R192-22I.pdf \(state.nv.us\)](#)

2. Exhibit 361.2-A

NAC 361.658 – Amend to remove the cost for the Board’s “Standard on Ratio Studies” because this has the potential to change.

3. Exhibit 361.3-A

NAC 361.698 – Amend – The requirements for attorneys to represent clients in Nevada is governed by Nevada Supreme Court Rule 42, and the State Board of Equalization should not be regulating the practice of law.

4. Exhibit 361.4-A

NAC 361.7018 - Amend to add “electronic mail” in addition to facsimile transmission for purposes of notification to the Board regarding representation by an authorized agent to modernize the practice before the Board.

5. Exhibit 361.5-A

NAC 361.723 - Amend to add “electronic mail” in addition to facsimile transmission for purposes of filing petitions, pleadings, and other documents with the Board to modernize the practice before the Board.