



# **HUMBOLDT COUNTY NV**

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## **HUMBOLDT COUNTY BOARD OF EQUALIZATION HEARING RULES AND PROCEDURES**

**Introduction:** Pursuant to the authority granted to county boards of equalization under section 361.622 of the Nevada Administrative Code (“NAC”), and in addition to the rules and statutes already prescribed in NRS Chapter 361 and NAC Chapter 361, the Humboldt County Board of Equalization hereby adopts the following rules of procedure along with the accompanying sections of the NAC:

**Rule 1. Income Producing Properties.** Evidence submitted in support of the income approach to value (NAC 361.318) shall be in accordance with “generally accepted accounting principles” as defined in NAC 361.304.

**Rule 1.1 “Generally accepted accounting principles” defined.** (NAC 361.304, NRS 360.090, 361.320) “Generally accepted accounting principles” means those procedures adopted and endorsed by the financial accounting standards board to which auditors certify when filing an audit report.

**Rule 1.2 “Income approach to value” defined.** (NAC 361.318, NRS 360.090, 361.320) “Income approach to value” means the method of appraisal that involves the analysis of the incomes and expenses of income producing properties and the use of the capitalization of income to produce property value indicators.

**Rule 2. Hearing Procedure.** In order to increase the efficiency of the hearings held by the Humboldt County Board of Equalization the following rules shall apply.

**Rule 2.1 Consolidation of cases.** (NAC 361.7016, NRS 361.375)

1. If two or more docketed cases present substantially the same issues of fact, law or valuation, the Humboldt County Board of Equalization may, on its own motion or upon the request of a party, consolidate the cases for purposes of a hearing or written decision.
2. The Humboldt County Board of Equalization may move to consolidate cases at any time. A request for consolidation from a party must be filed with the Humboldt County Board of Equalization and served on all other parties not later than 30 days before the date established for the hearing.
3. A party who objects to the proposed consolidation of his or her case may request that his or her case be heard separately. The Humboldt County Board of Equalization will not proceed with a consolidated hearing until after it has ruled on the request for a separate hearing.

**Rule 2.2 Appearance of parties; failure to appear.** (NAC 361.708, 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 shall be deemed the appearance of the party.
3. If a party is a business entity, it may appear by any officer or employee or by an authorized agent.

4. At the time and place set for the hearing, if a party fails to appear, the Humboldt County Board of Equalization 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 Humboldt County Board of Equalization to enable the party to attend.

**Rule 2.3 Notice of representation by authorized agent.** (NAC 361.7018, NRS 361.375)

1. A petitioner who desires to be represented by an authorized agent must notify the Humboldt County Board of Equalization in writing. The notice may be filed with the Humboldt County Board of Equalization at any time before the commencement of the hearing. The Humboldt County Board of Equalization will accept a notice filed by facsimile transmission, but the original document must be filed with the Humboldt County Board of Equalization before the commencement of the hearing.
2. Except as otherwise provided in this section, the written notification must be on the form prescribed by the Humboldt County Board of Equalization. The notice must include:
  - (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;
  - (c) 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; and
  - (d) Contact information, including the telephone number and address of the petitioner.
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.

**Rule 2.4 Filing and receipt of documents; admission of late document into evidence.** (NAC 361.723, NRS 361.375)

1. Any petition, pleading, brief, correspondence, notice or other written document required or authorized to be filed with the Humboldt County Board of Equalization may be filed in person or by facsimile machine, United States mail or third-party delivery service.
2. A document filed in person or by facsimile machine must be received by the Humboldt County Board of Equalization not later than 5 p.m. on the last day for filing the document set forth in the applicable statute or regulation. The Humboldt County Board of Equalization will stamp each document filed with the date and

time it is received. A document is presumed to have been received at the date and time shown on the stamp.

3. Except as otherwise provided in this subsection, a document filed by mail or third-party delivery service is timely filed if it is deposited with the post office or delivery service, correctly addressed, postage prepaid and postmarked not later than the last day for filing the document set forth in the applicable statute or regulation. A postmark provided by a postage meter does not establish that a document is timely filed.

4. If the last day set forth in a statute or regulation for the performance of an act falls on a Saturday, Sunday or legal holiday, the act is timely if it is performed on the next business day. For the purposes of this section, the performance of an act includes, without limitation, filing a document with the Humboldt County Board of Equalization and serving a document on a party.

5. The Humboldt County Board of Equalization will not admit into evidence a document that is not timely filed as set forth in this section except upon a motion for its admission pursuant to NAC 361.705.

**Rule 3. Appeal of decision of county board: Burden of proof; order and length of presentations.** (NRS 361.741)

**Rule 1.1 The petitioner has the burden of proof.**

1. In many areas of county and state board of equalization, the burden of proof shall be on the plaintiff. (NAC 361.735, NAC 361.741, NRS 361.410, NRS 361.430)

**Rule 1.2 Order and length of presentations.** (NAC 361.735, NAC 361.741)

1. This follows along with Rule 2 to increase the efficiency of the hearings. By adopting NAC 361.741(2) this established how the presentations are lined out and give the ability to keep to an allotted timeframe in case there are an abundance of cases. This board can alter or give additional time to both parties if needed.

NAC 361.741

2. The order and length of presentations will ordinarily be:

(a) A brief orientation by the county assessor or the county assessor's staff;

(b) A presentation of not more than 15 minutes by the petitioner;

(c) A presentation of not more than 15 minutes by the respondent; and

(d) A rebuttal of not more than 5 minutes by the petitioner.

2. If the County Board allows a party to present new evidence, the board will extend the length of the party's presentation by the time required to present the evidence and, in the case of new testimony, the ability of the board to question the witness.

**Rule 4.** The above-referenced sections of the NAC are adopted and may be amended by any future changes to the NAC. Upon adoptions of these rules, they will be first implemented for the fiscal year starting July 1, 2025.

