



STATE OF NEVADA
DEPARTMENT OF TAXATION

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In the Matter of: )
Approval of the Exemption )
Of Personal Property Where Cost of Billing )
Is Greater than Taxes Due )

NOTICE OF DECISION

Appearances

Terry Rubald, Chief, Division of Assessment Standards, and Bruce Bartolowits, Supervisor, Locally Assessed Property Section, appeared on behalf of the Department of Taxation.

Summary

The matter of the approval of the level of exemption of personal property based on the amount of taxes due for personal property compared to the cost of collecting those taxes as provided for in NRS 361.068(2), came before the Nevada Tax Commission (Commission) for hearing in Carson City, Nevada, on March 7, 2011 after due notice to each Assessor. The Commission reviewed the 2010-2011 Billing Cost Survey and the report of the Department.

DECISION

The Commission, having considered all evidence and testimony pertaining to the matter, hereby adopts the results of the 2010-2011 Billing Cost survey as reported by the Department. Pursuant to NRS 361.068(2), the taxes due for personal property which are \$16.00 or less are exempt from collection because the average cost of collecting property taxes exceeds that amount.

BY THE NEVADA TAX COMMISSION THIS 21st DAY OF MARCH, 2011.

[Signature]
Christopher G. Nielsen, Interim Executive Director

cc: County Assessors
Gina Session, Chief Deputy Attorney General