

LCB File No. R102-98

PROPOSED REGULATION OF THE DEPARTMENT OF TAXATION

ESTIMATION OF POPULATION

360. \_\_\_ *“Town-county ratio” defined. “Town-county ratio” means the fraction or percentage of the total population of a county, which is located within a certain unincorporated town within the county.*

360. \_\_\_ *“Decennial census ratio” defined. “Decennial census ratio” means the fraction or percentage of the total population of the county which is located within a certain incorporated city or unincorporated town within the county, based on the most recent decennial census.*

360. \_\_\_ *“Adjusted Bureau of the Census ratio” defined. “Adjusted Bureau of the Census ratio” means the fraction or percentage of the county which is located within a certain incorporated city or unincorporated town within the county, based on the most recent estimates prepared by the Bureau of the Census, updated for annexations, changes in housing units, or any other error or omission that comes to the attention of the department and the demographer employed by the department.*

360.340 ~~“Nevada labor force regression model” defined. “Nevada labor force regression model” means a method by which the population of an area is estimated based on the ratio of the number of persons who are employed and the number of persons who are unemployed but are willing and able to work, to the total number of persons in the population.~~ *The “Nevada regression model means a method by which the population of an area is estimated based on a regression model including population as a dependent variable and employment, labor force, school enrollment, or other relevant data as independent variables, as determined by the department and the demographer employed by the department.*

(Added to NAC by Dep’t of Taxation, eff. 9-1-89)

**360.365 Determination of estimates for state and counties.**

1. Except as otherwise provided in this section, or NAC 360.373, 360.375 or 360.377, estimates of the population of this state and its counties must be determined by averaging on an equal basis the results of the Nevada ~~labor force~~ regression model and the relevant housing unit model.

2. The housing unit model must include housing units listed on the county assessors’ records as of July 1 of each year. Only units included on the county assessors’ records may be used unless the appropriate local governmental official certifies to the department that the unit has been approved for occupancy on or before July 1. Documentation certified by the appropriate local governmental official, subject to the approval of the department and the

demographer employed by the department, may be submitted to the department to verify that a housing unit should be included in the calculations.

3. The number of persons per household must be calculated using the last decennial census unless a more recent source is available and has been approved by the department and the demographer employed by the department. The number of persons per household may be adjusted using historical rates of change in persons per household. To the extent possible, the vacancy rate must be determined for all incorporated cities *and unincorporated towns* within a county on a consistent basis by using a postal survey, data from utilities providing services within those cities or information from other sources acceptable to the department and the demographer employed by the department.

4. *The county, the unincorporated towns, and the* incorporated cities within a county shall coordinate and agree upon the data to be included in the county's, ~~or cities'~~, *or towns'* housing unit model, or ~~both all three~~. If the *county, unincorporated towns, and cities and* cannot agree by August 30, the question of what data may be included must be submitted to the department and the demographer employed by the department for resolution.

5. If the department and the demographer employed by the department determine that data is unavailable to produce a workable housing unit model, the Nevada ~~labor force~~ regression model must be used to determine the population of the county.

*6. If the department and the demographer employed by the department determine that data is unavailable to produce a workable Nevada regression model, the housing unit model must be used to determine the population of the county.*

*7. If the department and the demographer employed by the department determine that data is unavailable to produce a workable housing unit and workable Nevada regression model, the latest estimates produced by the Bureau of the Census must be used to determine the population of the county.*

(Added to NAC by Dep't of Taxation, eff. 9-1-89; A by Tax Comm'n, 8-7-90; 9-13-91; 5-27-92)

### **360.370 Determination of estimates for incorporated cities.**

1. Except as otherwise provided in subsection 2 or NAC 360.373, 360.375 or 360.377, estimates of the populations of incorporated cities must be determined by the *city-county ratio for the incorporated city obtained from averaging on an equal basis the city-county ratios obtained from* the relevant housing unit model ~~and the ratios from the most recent estimates of population or population counts received from the Bureau of the Census~~. The ratios may be adjusted by the department and the demographer employed by the department:

(a) For annexations not previously included ~~by the bureau~~ *in the ratio*.

(b) To increase the estimates by using the number of housing units added since the date of the most recent estimates of population or population counts ~~received from the bureau~~. The number of housing units must be certified by the appropriate local governmental official.

(c) For any error or omission which comes to the attention of the department.

The resulting city-county ratios must be multiplied by the total population of the county calculated pursuant to NAC 360.365 or 360.375.

2. If the department and the demographer employed by the department determine that the data necessary to produce a workable housing unit model is not available, the adjusted Bureau of the Census ratio must be used to determine the estimate of the population of the city.

3. *If the department and the demographer employed by the department determine that the data necessary to produce a workable housing unit model is not available, and a workable adjusted Bureau of the Census ratio is not available, either a decennial census ratio, or a ratio obtained from the most relevant available information, or an equal average of both, as determined by the department and the demographer employed by the department, may be used to determine the estimate of the population of the incorporated city.*

(Added to NAC by Dep't of Taxation, eff. 9-1-89; A by Tax Comm'n, 8-7-90; 9-13-91)

### **360.371**

1. *Except as otherwise provided in subsection 2 or NAC 360.373, 360.375 or 360.377, estimates of the populations of unincorporated towns must be determined by the town-county ratios for the unincorporated town obtained from the relevant housing unit model. The ratio may be adjusted by the department and the demographer employed by the department:*

(a) *For annexations not previously included in the ratio.*

(b) *To increase the estimates by using the number of housing units added since the date of the most recent estimates of population. The number of housing units must be certified by the appropriate local governmental official.*

(c) *For any error or omission which comes to the attention of the department.*

*The resulting town-county ratios must be multiplied by the total population of the county calculated pursuant to NAC 360.365 or 360.375.*

2. *If the department and the demographer employed by the department determine that the data necessary to produce a workable housing unit model is not available, either a decennial census ratio, or a ratio obtained from the most relevant available information, or an equal average of both, as determined by the department and the demographer employed by the department, may be used to determine the estimate of the population of the unincorporated town.*

### **360.375 Use of on-site count.**

1. An on-site count of persons in an incorporated city, *unincorporated town*, or county may replace estimates of populations calculated pursuant to NAC 360.365 and 360.370 if the count is conducted in the manner specified by the department and the demographer employed by the department and is approved by the department and the demographer employed by the department before it is conducted.

2. The department will, within 5 state working days, notify all counties, ~~and~~ incorporated cities, *and unincorporated towns* of any entity electing to conduct an on-site count of its population.

(Added to NAC by Dep't of Taxation, eff. 9-1-89)

### **360.377 Use of population count from special census.**

1. If the Bureau of the Census conducts a special census in this state, the population count from the special census may replace the estimates of populations calculated pursuant to NAC 360.365, ~~and~~ 360.370, *and 360.371.*

2. If the population count from a special census is used to estimate the population of an incorporated city, the population count must be adjusted, if necessary, by the department and the demographer employed by the department for the change in housing units between the effective date of the population count and July 1.

(Added to NAC by Tax Comm'n, eff. 8-7-90)

**360.390 Appeal of estimate for county, ~~or~~ incorporated city, *or unincorporated town*.**

1. A petition to appeal the estimates of the population of a county, ~~or~~ incorporated city, *or unincorporated town* must be submitted in writing to the department as soon as possible after the distribution of the estimates. Upon review of the petition, revised estimates may be issued.

2. Upon filing a petition to appeal, the petitioner shall give notice of the appeal to the county, all other cities, *and unincorporated towns* within the county. ~~or to the county if the petitioner is the only incorporated city within the county~~

3. The department will, within 5 state working days after receiving a petition to appeal, notify all counties, ~~and~~ incorporated cities, *and unincorporated towns* in the state of the receipt of the petition.

4. An appeal must be filed on or before December 14 and will be heard and ruled upon by a hearing officer of the department. The appeal is subject to the applicable provisions of chapter 360 of NRS and chapter 360 of NAC relating to practice and procedures before the commission.

5. An appeal must be based on at least one of the following grounds:

(a) An error was made in the application of the methodology used to determine the estimates.

(b) An incorrect assumption was made in developing the proposed estimates.

(c) Additional information has become available which was not available or not used when the proposed estimates were being developed and the application of the additional information, if accepted by the department and the demographer employed by the department, would cause the proposed estimates to change materially.

6. The department will mail *or transmit by facsimile* to the petitioner and all *unincorporated towns*, counties and incorporated cities a notice of the date for the hearing during which oral arguments will be heard. The notice will be mailed *or transmitted by facsimile* not later than 5 state working days before the date of the hearing. Unless extended by the department, an oral argument will be limited to 20 minutes.

7. A decision of the hearing officer may be appealed to the commission. A decision of the commission is a final decision for the purposes of judicial review.

(Added to NAC by Dep't of Taxation, eff. 9-1-89)