

GREEN BUILDING TAX ABATEMENT PROCESS TIMELINE

Owner/applicant submits application for tax abatement to NSOE.
(NAC 701A.220)

- Application must be made within 120 days of registration of project with U.S. Green Buildings Council, provided project consists of upgrades only rather than new building construction.
- If project is new construction, or "Core and Shell", appl'ctn. must be made within 120 days of receiving local gov't approval of project.
- *Acknowledgement letter is sent to applicant and officials **
- If uncompleted project undergoes significant change in scope, application amendment must be subm'd within 60 days of change.

(NAC 701A.230)

- *Amendment letter sent to applicant & officials **

← up to 48 →
 months
(NAC 701A.240(1))

Owner/applicant submits proof of reaching a "Silver" level (or higher) LEED rating to NSOE.
(NAC 701A.240(1)(a))

- Acceptable documentation is listed in NAC 701A.250.

← up to 120 →
 days for
 NSOE to issue
(NAC 701A.240(3))

NSOE grants owner Certificate of Eligibility.
(NAC 701A.240(3))

- *Notification of Certification of Eligibility (C of E) is sent to applicant and officials **
- COE application must be received by February 1st for abatement to begin that fiscal year.

← 3-15 mos. →
(NAC 701A.240(6))

Owner's tax abatement period begins:
(NAC 701A.240(6))

- On following July 1st if C of E issued between July 1st and March 31st.
- On July 1st of following year if C of E issued between April 1st and June 30th.

Owner submits documentation indicating that property has been sold, if applicable.
(NAC 701A.260(2)(a)(1))

Owner submits annual (or other reasonable time basis) documentation which indicates property has no other abatement.
(NAC 701A.260(1))

← 24-36 mos. →
(NAC 701A.260(3)(a))

← 38 mos. →
(NAC 701A.260(3)(b))

COMPLIANCE

Owner submits documentation indicating ENERGY STAR rating and utility usage
(NAC 701A.260(2)(b))

- Must be submitted by March 15th of the 3rd year, and every subsequent year, after the C of E was issued.

RECERTIFICATION

Owner submits documentation indicating recertification of project from a third-party commissioning firm.
(NAC 701A.260(2)(c))

- Must be submitted within 60 days after the end of the:
 - 3rd year (for 5-6 yr. term); or,
 - 3rd and 5th year (for 7-8 yr. term); or,
 - 3rd and 5th and 7th year (for 9-10 yr. term).

Or, if owner does not submit documentation within time limit:

- Owner may request extension beforehand *(NAC 701A.240(1)(b))*.
- If no extension exists, NSOE considers application abandoned. *(NAC 701A.240(2))*
- *Notification of abandonment is sent to applicant and officials **

Or, if owner submits documentation but NSOE does not accept it as proof of eligibility:

- NSOE issues a certificate of ineligibility within 120 days of receipt. *(NAC 701A.240(5))*
- *Notification of ineligibility is sent to applicant and officials **

- *Officials include:
- Budget Chief
 - Taxation
 - County assessor
 - County treasurer
 - County Commissioners (or county manager)
 - City manager, if applicable
 - Economic Development Commission