

1 COMMENTS OF ORMAT NEVADA INC.

2 Ormat Nevada Inc. (“Ormat”) hereby submits to the Nevada Governor’s Office of Energy
3 (“GOE”) these comments in response to the Notice of Workshop – NAC 701A dated June 7, 2017
4 (the “Notice”).

5 The Notice invites comments on a proposal to modify certain provisions within Chapter
6 701A of the Nevada Administrative Code (“NAC”). Specifically, the proposal adds a new section
7 and amends NAC §§ 701A.575, 701A.590, and 701A.620. Ormat generally supports the
8 proposed addition and amendments.

9 To clarify the proposed revision of NAC § 701A.575 within Section 2 of the proposal,
10 Ormat recommends the following change:

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- 12 1. The Director will issue a final decision denying an application for a partial abatement of
13 property taxes imposed pursuant to chapter 361 *only if accurate written information*
14 *justifying a determination pursuant to NRS 701A.365 (2) (b) (1) and (2) is received from*
15 *the board of county commissioners, unless the Director receives written notice of approval*
16 *of the application from the board of county commissioners of each county in which the*
17 *facility is located or the application is deemed approved.*
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19 Ormat believes that the deletion of the last part of the sentence achieves the intent of the GOE’s
20 proposed amendment. Ormat interprets the addition of the new language by the GOE as a way to
21 establish clarity with regard to when the Director of the GOE must deny an application for a
22 partial abatement of property taxes pursuant to § 701A.365(2)(b)(1) and (2) of the Nevada
23 Revised Statutes (“NRS”). The GOE’s amendment fully achieves that goal once the last part of
24 the sentence is deleted.

25 The language proposed for deletion sets out scenarios where the Director is not obligated
26 to deny a tax abatement application in response to the appropriate board’s approval or inaction.
The “only if” approach of the proposed amendment renders the “unless” language of the last part

1 of the sentence unnecessary. Retaining the “unless” language also creates ambiguity.
2 Accordingly, Ormat recommends that the last part of the sentence starting with “unless” be
3 deleted.

4 As revised, the regulation requires the Director to deny a tax abatement application only if
5 the appropriate board of county commissioners denies the application and submits accurate
6 information contemplated by NRS § 701A.365(2)(b)(1) and (2). No additional language is
7 necessary to give effect to this requirement.

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9 RESPECTFULLY SUBMITTED this 19 day of June, 2017.

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