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Stakeholder feedback on Agency regulation(s)
Pursuant to Executive Order 2023-003
For

Governor's Office of Energy

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For additional information, please contact:
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701.185 (R153-17AP) Standards for Energy Conservation in Buildings

APPROVED REGULATION OF
THE DIRECTOR OF THE OFFICE OF ENERGY LCB File No. R153-17

Effective June 26, 2018

AUTHORITY: §§1 and 2, NRS 701.220.

A REGULATION relating to energy conservation; revising provisions governing the adoption by reference of the International Energy Conservation Code; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law requires the Director of the Office of Energy to adopt regulations for the conservation of energy in buildings, including manufactured homes. The regulations must include the adoption of the most recent version of the International Energy Conservation Code, issued by the International Code Council, and any amendments to the International Energy Conservation Code that will not materially lessen the effective energy savings requirements of the International Energy Conservation Code and are deemed necessary to support effective compliance and enforcement of the International Energy Conservation Code. The regulations also must establish the minimum standards for: (1) The construction of floors, walls, ceilings and roofs; (2) The equipment and systems for heating, ventilation and air-conditioning; (3) Electrical equipment and systems; (4) Insulation; and (5) Other factors which affect the use of energy in a building. Finally, the regulations must provide for the adoption of the most recent version of the International Energy Conservation Code, and any amendments thereto, every third year. (NRS 701.220)

Existing regulations provide that: (1) The Director has adopted by reference the 2012 International Energy Conservation Code; (2) On or before July 1, 2015, and every third year thereafter, the Director will review the most recent version of the International Energy Conservation Code, including any amendments thereto, and will adopt by reference the most recent version of the International Energy Conservation Code and prescribe by regulation such amendments to the most recent version of the International Energy Conservation Code as the Director deems necessary to support effective compliance with and enforcement of the International Energy Conservation Code in this State; and (3) The Director will post on an Internet website maintained by the Office of Energy the notice of adoption of the most recent version of the International Energy Conservation Code, the date of adoption and any amendments to the International Energy Conservation Code adopted by the Director by regulation. (NAC 701.185)

Section 1 of this regulation: (1) Provides that the Director adopts by reference the most recently published form of the International Energy Conservation Code unless the Director gives notice that the most recently published form is not suitable for this State; (2) Adds provisions currently contained in NAC 701.187 concerning the availability of the International Energy Conservation Code; and (3) Sets forth the process by which the Director may determine that a particular revision of the International Energy Conservation Code is not suitable for this State.

Section 2 of this regulation repeals NAC 701.187, the provisions of which are added to subsection 2 of NAC 701.185 by **section 1** of this regulation.

Section 1. NAC 701.185 is hereby amended to read as follows:

701.185 1. The Director hereby adopts by reference the International Energy Conservation Code in the form most recently published by the International Code Council, unless the Director gives notice that the most recent publication is not suitable for this State pursuant to subsection 3.

The International Energy Conservation Code and any amendments thereto, including, without limitation, any errata, published by the International Code Council may be obtained from the International Code Council, 25442 Network Place, Chicago, Illinois 60673-1254, by telephone at (800) 786-4452 or at the Internet address <https://www.iccsafe.org>, for the price of \$31 for members and \$41 for nonmembers. The combined International Energy Conservation Code and ANSI/ASHRAE/IESNA Standard 90.1: Energy Standard for Buildings Except Low-Rise Residential Buildings may be obtained from the International Code Council for the price of \$132 for members and \$147 for nonmembers. Supplemental materials to the International Energy Conservation Code may also be obtained from the International Code Council.

1. The Director will **review each revision of the publication adopted by reference pursuant** to subsection 1 to determine its suitability for this State. If the Director determines that the revision is not suitable for this State, the Director will hold a public hearing to review his or her determination and give notice of that hearing within 6 months after the date of the publication of the revision. If, after the hearing, the Director does not revise his or her determination, the Director will give notice that the revision is not suitable for this State within 30 days after the hearing. If the Director does not give such notice, the revision becomes part of the publication adopted by reference pursuant to subsection 1.

Sec. 2. NAC 701.187 is hereby repealed.

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TEXT OF REPEALED SECTION

701.187 International Energy Conservation Code: Availability. (NRS 701.220)

The 2012 International Energy Conservation Code and any amendments thereto published by the International Code Council may be obtained from the International Code Council, 25442 Network Place, Chicago, Illinois 60673-1254, by telephone at (800) 786-4452 or at the Internet address <http://www.iccsafe.org>, for the price of \$31 for members and \$41 for nonmembers. The combined 2012 International Energy Conservation Code and ANSI/ASHRAE/IESNA Standard 90.1-2010: Energy Standard for Buildings Except Low-Rise Residential Buildings may be obtained from the International Code Council for the price of \$132 for members and \$147 for nonmembers. Supplemental materials to the 2012 International Energy Conservation Code may also be obtained from the International Code Council.

[701A.010-701A.290 \(R128-18\) Green Building Tax Abatement](#)

ADOPTED REGULATION OF THE DIRECTOR OF THE OFFICE OF ENERGY LCB File No. R128-18

AUTHORITY: §§1-3, 5 and 9-14, NRS 701A.110; §§4, 6, 7 and 15, NRS 701A.100 and 701A.110; §8, NRS 701A.100.

A REGULATION relating to energy; revising provisions relating to the partial abatement of certain property taxes for certain buildings and structures which meet certain energy efficiency standards; revising the duties of the Director of the Office of Energy regarding the adoption of new energy efficiency standards; making various changes relating to the application procedures for and the provision of partial tax abatements based upon the use of energy; revising the fees to apply for a partial tax abatement; repealing provisions relating to pre-2007 applicants for certain partial tax abatements; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law requires the Director of the Office of Energy to grant a partial abatement from certain property taxes which would otherwise be owed on a building or structure that is determined to meet certain standards of energy efficiency. (NRS 701A.110) Section 3 of this regulation provides that any building or other structure used principally as a parking facility is not eligible for this partial abatement of property taxes.

Existing law requires the Director to adopt a Green Building Rating System for the purpose of determining the eligibility of a building or other structure for the partial abatement of property taxes. (NRS 701A.100) Existing regulations adopt the LEED standard developed by the U.S. Green Building Council and the Green Globes standard developed by the Green Building Initiative. (NAC 701A.200, 701A.210) Sections 4, 5 and 7 of this regulation eliminate the adoption of specific sets of standards within the LEED Green Building Rating System and Green Globes Green Building Rating System and instead adopt the entire Rating System developed by the U.S. Green Building Council or Green Building Initiative, as applicable. Sections 8, 9, 12, 13 and 15 of this regulation make conforming changes.

Existing regulations require a person who wishes to apply for a partial abatement of property taxes for a building or other structure that meets certain standards of energy efficiency to submit an application to the Office of Energy. (NAC 701A.220) Section 9 of this regulation removes the requirement that certain information be included with the application and instead requires the applicant to provide such information and documentation as the Director of the Office may require to determine the eligibility of the applicant for the partial tax abatement. Section 9 requires an applicant to provide certain historical baseline data if the application is for an existing building or structure and to utilize a third party to prepare an energy model, commissioning report and energy audit for submittal with the application. Section 9 requires an applicant for a project submitted under the Green Globes Rating System to utilize a third-party assessor, assigned by the Green Building Initiative, to review and verify the information submitted by the applicant and approve the project. Section 9 also specifies that the Director will not accept an application for a partial tax abatement or will deny such an application under certain circumstances.

Existing law authorizes the Director to charge and collect a fee from each applicant for a partial abatement of property taxes for a building or other structure that meets certain standards of energy efficiency. (NRS 701A.110) Section 10 of this regulation removes the \$1,750 fee imposed under existing regulations and instead requires an applicant for a partial tax abatement to pay a fee to the Director in an amount established by the Director at the time the applicant submits: (1) a registration application; and (2) an application for a certificate of eligibility. The amount of the fee is required to be an amount sufficient to reimburse the Office for the actual cost to the Office of reviewing these applications.

Existing regulations require an applicant for a partial tax abatement to submit certain proof of the eligibility of the building or structure for the abatement within 48 months after the applicant's initial application. (NAC 701A.240) Section 11 of this regulation requires an applicant who has submitted a registration application for a partial tax abatement to also submit an application for a certificate of eligibility, along with certain information and documentation required by the Director, within that time period. Existing regulations provide that the Director will not issue a certificate of eligibility on or before March 31 of a fiscal year with respect to an application that is not submitted to the Director on or before February 1 of that fiscal year. (NAC 701A.240) Section 11 provides that a certificate of eligibility will not be issued on or before March 31 if the application is not submitted on or before December 1 of that fiscal year. Finally, section 11 provides that if an applicant has submitted a separate registration application for one or more buildings that are part of a single project, the energy score for each such building or other structure must not be an energy score for the entire project but must be the energy score for the building or other structure identified in the application.

Existing regulations authorize the Director to require an applicant who has been issued a certificate of eligibility to submit to the Director on an annual or other reasonable basis such information as the Director requires to determine whether the parcel on which the building or other structure is located is receiving another abatement from the taxes imposed on real property.

(NAC 701A.260) Section 12 of this regulation removes the authorization for the Director to require the submittal of such information and instead requires the applicant for a project to which a certificate of eligibility relates to submit to the Director, on an annual basis after the certificate of eligibility has been issued, a determination of eligibility form and, beginning on the second year of the abatement, an energy efficiency report. Section 12 requires the Director to provide an acknowledgment to the applicant and certain other persons and entities if the Director determines that the project continues to be eligible for the abatement. Section 12 removes the requirement for the tax abatement coordinator for a building or other structure to submit to the Director certain information and documentation relating to the compliance of the building or other structure with the LEED standard or the Green Globes standard, as applicable. Finally, section 12 removes the requirement for the Director to send a copy of a certificate of termination or reduction of eligibility, if one is issued, to the Chief of the Budget Division of the Office of Finance and to the applicable board of county commissioners, city manager and city council.

Existing regulations provide the amount and the duration of a partial tax abatement based upon the LEED or Green Globes Certification Level of a project and the points earned by the project in the Optimize Energy Performance credit category for the LEED standard or the Energy Performance section for the Green Globes standard. (NAC 701A.280) Section 13 of this regulation adjusts the number of points required for each abatement level under the Green Globes Rating System to correspond to the equivalent point level under the LEED Rating System. Section 13 also adjusts the percentage of the abatement and the duration of the abatement granted at certain levels of certification or points attained by a project, including reducing the number of point categories available for certain types of projects.

Existing law contains certain provisions which apply specifically to “pre-2007 applicants” who are defined as applicants for a partial tax abatement for a construction project that includes a building or other structure: (1) constructed pursuant to a contract executed prior to 2006; (2) for which a registration application was filed prior to the 2007 repeal of certain former regulations; or (3) for which an opinion letter was issued by the Department of Taxation prior to February 1, 2007. (NAC 701A.160, 701A.170, 701A.180, 701A.270, 701A.290) Sections 14 and 15 of this regulation eliminate certain provisions related to these pre-2007 applicants.

Section 1. Chapter 701A of NAC is hereby amended by adding thereto a new section to read as follows: “Historical baseline” means an average of the site energy data for a building or other structure calculated using total annual energy consumption from 3 years out of the 5 years immediately preceding the date on which the registration application was submitted pursuant to NRS 701A.110 and NAC 701A.220, normalized for climate, building use and occupancy.

Section 2. NAC 701A.010 is hereby amended to read as follows:

701A.010 As used in NAC 701A.010 to 701A.290, inclusive, and section 1 of this regulation, unless the context otherwise requires, the words and terms defined in NAC 701A.030 to 701A.190, inclusive, and section 1 of this regulation have the meanings ascribed to them in those sections.

Section 3. NAC 701A.030 is hereby amended to read as follows:

701A.030 “Building or other structure” means an improvement on real property that is being considered for or has been granted certification by Green Business Certification Inc. or the Green Building Initiative. The term does not include an improvement on real property the principal use of which is as a parking facility for vehicles.

Section 4. NAC 701A.067 is hereby amended to read as follows:

701A.067 “Green Globes Rating System” means the Green Globes Green Building Rating System developed by the Green Building Initiative and adopted for use in this State by the Director pursuant to NAC 701A.200.

Section 5. NAC 701A.130 is hereby amended to read as follows:

701A.130 “LEED Rating System” means the LEED Green Building Rating System developed by the U.S. Green Building Council, administered by Green Business Certification Inc. and adopted for use in this State by the Director pursuant to NAC 701A.200.

Section 6. NAC 701A.190 is hereby amended to read as follows: 701A.190

“Significant change in the scope of the project” means any change in the scope of a project which would result in a change in the duration or amount of the partial tax abatement being sought.

Section 7. NAC 701A.200 is hereby amended to read as follows:

701A.200 1. Except as otherwise provided in NRS 701A.100, the LEED Rating System and the Green Globes Rating System are hereby adopted by reference for use in this State with regard to certain buildings or other structures for the purposes of determining eligibility for partial tax abatements pursuant to NRS 701A.110.

1. If the U.S. Green Building Council adopts a new or updated version of the LEED Rating System after December 4, 2007, the Director will determine whether the new or updated version is appropriate for use in this State and, if the Director determines that the new or updated version:

(a) Is appropriate for use in this State:

(1) The new or updated version becomes effective on such a date as may be determined by the Director; and

(2) The Director will post a notice of approval, a copy of the new or updated version and the effective date thereof at the State Library, Archives and Public Records and the Office of Energy, and on the Internet website of the Office of Energy; or (b) Is not appropriate for use in this State, the version of the LEED Rating System that was most recently adopted by the Director or determined to be appropriate for use in this State pursuant to this-section continues to be effective.

2. If the Green Building Initiative adopts a new or updated version of the Green Globes Rating System after June 23, 2014, the Director will determine whether the new or updated version is appropriate for use in this State and, if the Director determines that the new or updated version:

1. Is appropriate for use in this State:

1. The new or updated version becomes effective on such a date as may be determined by the Director; and

2. The Director will post a notice of approval, a copy of the new or updated version and the effective date thereof at the State Library, Archives and Public Records and the Office of Energy, and on the Internet website of the Office of Energy; or

2. Is not appropriate for use in this State, the version of the Green Globes Rating System that was most recently adopted by the Director or determined to be appropriate for use in this State pursuant to this section continues to be effective.

3. A copy of the LEED Rating System is available free of charge on the Internet website of the U.S. Green Building Council.

4. A copy of the Green Globes Rating System is available free of charge on the Internet website of the Green Building Initiative.

Section 8. NAC 701A.217 is hereby amended to read as follows:

701A.217 For the purposes of determining whether a building or other structure is eligible for a partial tax abatement pursuant to NRS 701A.110 and NAC 701A.010 to 701A.290, inclusive, and section 1 of this regulation:

1. A rating of Two Green Globes under the Green Globes Rating System shall be deemed to be equivalent to the silver level of the LEED Rating System.
1. A rating of Three Green Globes under the Green Globes Rating System shall be deemed to be equivalent of the gold level of the LEED Rating System.
2. A rating of Four Green Globes under the Green Globes Rating System shall be deemed equivalent to the platinum level of the LEED Rating System.

Sec. 9. NAC 701A.220 is hereby amended to read as follows:

701A.220 1. The owner of a building or other structure, or any other person acting on behalf of the owner, who, with respect to a project involving the building or other structure, wishes to apply to the Director pursuant to this chapter and NRS 701A.110 for a partial tax abatement must, within 120 days after registering the project with Green Business Certification Inc. or the Green Building Initiative, as applicable, Submit to the Office of Energy a completed registration application on a form prescribed by the Director and such documentation as the Director may require to determine whether the applicant is eligible for the partial tax abatement. Not later than 120 days after receiving the completed registration application and all documentation required pursuant to subsections 1 and 3, as applicable, the Director will determine whether the applicant is eligible for a partial tax abatement. If the Director determines that the applicant is eligible for a partial tax abatement, he or she will issue the project a project registration number and forward a copy of the application and notice of the approval of the application to the applicant and the persons and entities described in subparagraph (3) of paragraph (b) of subsection 1 of NRS 701A.110.

1. In addition to any other requirement set forth in this section, the applicant must:
 1. Identify any information included in the application which the applicant considers to be confidential;
 2. If the applicant is applying for a partial tax abatement involving an existing building or other structure, submit with the application such information and documentation as is necessary to substantiate the historical baseline of the site energy data for the building or other structure;
 3. Promptly amend the application if there is a significant change in the scope of the project
 4. Utilize an independent third party to prepare an energy model, commissioning report and energy audit, as applicable, and submit the model, report and audit, as applicable, with the application; and

5. If the applicant is seeking to qualify for a partial tax abatement under the Green Globes Rating System, utilize a third-party assessor assigned by the Green Building Initiative to review and verify the information submitted by the applicant as part of the application and approve the project for the purposes of obtaining certification by the Green Building Initiative.
2. The Director will not accept a registration application pursuant to this section for a building or other structure that on the date the registration application is submitted has been certified by Green Business Certification Inc. or the Green Building Initiative.
3. The Director will not register a project if a complete registration package, including a complete registration application and all required documentation, has not been submitted for that project. If any items are identified as missing from the registration package upon its initial submission, the Director will not register the project unless the complete registration application and all required documentation is submitted within 30 days after the initial submission of the registration package.
4. The Director will not grant:
 1. More than one partial tax abatement per parcel;
 2. A partial tax abatement on a parcel which was previously subject to a partial tax abatement;
 3. More than one partial tax abatement on a building or other structure, even if the building or other structure occupies more than one parcel; and
 4. A partial tax abatement on a building or other structure which was previously subject to a partial tax abatement.
5. The Director may deny a registration application submitted pursuant to this section for any failure to comply with the provisions of this chapter.

Sec. 10. NAC 701A.225 is hereby amended to read as follows:

701A.225

1. An applicant shall pay to the Director a fee in the amount established by the Director for the review and approval of:

1. A registration application submitted pursuant to NRS 701A.110-and NAC 701A.220; and
2. An application for a certificate of eligibility submitted pursuant to NAC 701A.240.

2. An applicant shall pay the fees required by subsection 1 concurrently with the submission of the applicable application or form. The Director will not approve an application or form for which the fee has not been timely paid pursuant to this subsection.

3. The Director will:

1. Establish the amount of each fee required by subsection 1 in an amount that is sufficient to reimburse the actual cost to the Office of Energy of carrying out the duties described in subsection 1.
2. Review each fee required by subsection 1 on or before December 31 of each

even-numbered year to ensure that the amount of the fee reflects the actual cost to the Office of Energy in carrying out the duties described in subsection 1.

4. The fees collected pursuant to subsection 1 must be deposited by the Director into an interest-bearing account. The money deposited pursuant to this subsection and any interest earned on such money must be used only to pay the costs incurred by the Office of Energy in carrying out the duties described in subsection 1.

Sec. 11. NAC 701A.240 is hereby amended to read as follows:

701A.240 1. Within 48 months after a registration application for a partial tax abatement is submitted to the Director pursuant to NAC 701A.220, or within such time as the Director, for good cause shown, extends the deadline, the applicant must submit to the Director:

1. An application for a certificate of eligibility on a form prescribed by the Director, which must be accompanied by:
 1. If the applicant is seeking a certificate of eligibility with respect to a retrofit or improvement project involving an existing building or other structure, all invoices reflecting the cost of improvements to the existing building or other structure;
 2. Proof that the building or other structure:

(I) Meets the silver level or higher of the LEED Rating System ; or

(II) Obtains a rating of Two Green Globes or higher under the

Green Globes Rating System;

3. A statement from the applicant identifying the energy improvements that were implemented after the time period used to calculate the historical baseline of the site energy data for the building or other structure submitted by the applicant as part of the registration application for a partial tax abatement but before the submission of the application for a certificate of eligibility;
 4. If the applicant was required to utilize a third-party assessor pursuant to paragraph (e) of subsection (3) of NAC 701A.220, a copy of the final report and findings of the third- party assessor as the result of the assessment conducted pursuant to that paragraph; and
 5. Such other documentation as the Director may require to determine whether the applicant is eligible for the partial tax abatement; or
2. An application to extend the period for submitting the information and documentation required by paragraph (a).

1. If an applicant has not complied with the requirements of subsection 1, the Director will consider the application abandoned and notify the applicant and the persons and entities described in

subparagraph (3) of paragraph (b) of subsection 1 of NRS 701A.110.

2. If an applicant submits a separate registration application pursuant to NAC 701A.220 for one or more buildings or other structures that are part of a single, cohesive property with a single shared primary function, the number of points awarded under the LEED Rating System or Green Globes Rating System, as applicable, to each building or other structure for which a separate registration application is submitted:
 1. Must be calculated using an energy score for that building or other structure; and
 2. Must not be calculated using an energy score for the entire project.
1. If the Director, after reviewing the information and documentation submitted by the applicant, concludes that the building or other structure is eligible for a partial tax abatement, the Director will, not later than 120 days after receiving that information and documentation, issue a certificate of eligibility for the abatement and provide a copy to the applicant and the persons and entities described in subparagraph (3) of paragraph (b) of subsection 1 of NRS 701A.110.
2. The certificate of eligibility will include the duration and annual percentage of the partial tax abatement as provided in NAC 701A.280 and subsection 5 of NRS 701A.110, and identify each building or other structure to which the abatement should be applied. The Director may indicate that the abatement should be applied to an ancillary structure if the ancillary structure was specified in the application. The Director will include as part of the certificate of eligibility his or her findings of fact, conclusions of law and order explaining the reasons for issuing the certificate.
6. If the Director, after reviewing the information and documentation submitted by the applicant, concludes that the building or other structure is not eligible for a partial tax abatement, the Director will, not later than 120 days after receiving that information and documentation, issue a certificate of ineligibility for the abatement and provide a copy to the applicant and the persons and entities described in subparagraph (3) of paragraph (b) of subsection 1 of NRS 701A.110. The Director will include as part of the certificate of ineligibility his or her findings of fact, conclusions of law and order explaining the reasons for issuing the certificate of ineligibility.
7. If a certificate of eligibility is issued:
 1. On or after July 1 and on or before March 31 of a fiscal year, the abatement becomes effective on July 1 of the immediately following fiscal year. The Director will not issue a certificate of eligibility on or before March 31 of a fiscal year with respect to an application that is not submitted to the Director on or before December 1 of that fiscal year.

2. On or after April 1 and on or before June 30 of a fiscal year, the abatement becomes effective on July 1 of the fiscal year next following the immediately following fiscal year.
8. A certificate of eligibility or a certificate of ineligibility issued pursuant to this

section is a final order of the Director for purposes of judicial review.

Sec. 12. NAC 701A.260 is hereby amended to read as follows:

701A.260 1. After a certificate of eligibility has been issued pursuant to NAC 701A.240 and until the term of the abatement expires, the owner of the building or other structure to which the certificate of eligibility relates shall annually, on or before the anniversary date of the issuance of the certificate of eligibility, submit to the Director a determination of eligibility form. Except as otherwise provided in subsection 2, beginning on the second year of the abatement and until the term of the abatement expires, the form must be accompanied by an energy efficiency report. The form and energy efficiency report must contain such information and be accompanied by such supporting documentation as the Director may require to determine whether the building or other structure to which the certificate of eligibility relates continues to be eligible for the partial tax abatement to which the certificate of eligibility relates.

1. The energy efficiency report required by subsection 1 must consist of an update and analysis by a third party comparing the present energy performance of the building or other structure with the energy performance documented in the original energy model, commissioning report and energy audit submitted with the application for a certificate of eligibility. The Director may exempt the owner of a building or other structure for which a certificate of eligibility has been issued pursuant to NAC 701A.340 from the requirement to submit an energy efficiency report for a project beginning with the third year of the partial tax abatement if the owner can demonstrate that the project has sustained or improved upon the Energy Star Rating or equivalent rating that was achieved by the project at the time the partial tax abatement was awarded.
2. If, after reviewing the information and documentation submitted pursuant to subsection 1, the Director determines that the building or other structure continues to qualify for the level of certification for which the partial tax abatement was issued, the Director will provide an acknowledgment of that continued qualification to the owner of the building or other structure and the persons and entities described in subparagraph (3) of paragraph (b) of subsection 1 of NRS 701A.110.

1. After a certificate of eligibility has been issued pursuant to NAC 701A.240, the tax abatement coordinator for a building or other structure to which the certificate of eligibility relates shall:

(a) Notify the Director if the building or other structure is sold during the term of the partial tax abatement; and

(b) Provide the buyer of the building or other structure with written notice of the certificate of eligibility and a copy of the statutes and regulations regarding the owner's rights and responsibilities relating to the certificate of eligibility,

5. Upon determining that the parcel on which the building or other structure is located is receiving another abatement or exemption pursuant to NRS 361.045 to 361.159, inclusive, or chapter 701A of NRS from the taxes imposed on real property by chapter 361 of NRS, the Director will notify the owner of the building or other structure and the Department of Taxation in writing that the certificate of eligibility relating to the building or other structure has been suspended and indicate the term of the suspension.

6. Upon determining that the building or other structure may have ceased to qualify for the level of certification for which the partial tax abatement was issued, or that the owner of the building or other structure may have failed to comply with any conditions imposed by the Director in issuing the partial tax abatement, the Director will notify the owner of the building or other structure of the findings of the Director and provide the owner a reasonable opportunity to cure any noncompliance issues included in the findings. If the owner fails to cure the noncompliance issues within the time or in accordance with the terms provided by the Director, the Director will issue a certificate of termination or reduction of eligibility, including his or her findings of fact, conclusions of law and order, which declares that the building or other structure has ceased to meet the standard upon which the certificate of eligibility was based, specifies the areas of noncompliance, and terminates the partial tax abatement or reduces the partial tax abatement to the level of certification for which the building or other structure qualifies. The Director will provide a copy of the certificate of termination or reduction of eligibility to the owner of the building or other structure and the persons and entities described in paragraph (b) of subsection 7 of NRS 701A.110.

7. A certificate of termination or reduction of eligibility issued pursuant to this section is a final order of the Director for purposes of judicial review.

8. For the purposes of this section:

1. On or before the date of submission to the Director of proof that a building or other structure meets the equivalent of the silver level or higher of the LEED Rating System or the rating of Two Green Globes or higher under the Green Globes Rating System, the applicant for a partial tax abatement shall designate a tax

abatement coordinator for the building or other structure, and submit the name and address of the tax abatement coordinator to the Director; and

2. Within 60 days after:

1. The sale or other transfer of ownership of the building or other structure during the term of the partial tax abatement, the purchaser or other transferee shall designate a tax abatement coordinator for the building or other structure, and submit the name and address of the tax abatement coordinator to the Director; and
2. The designation of any successor tax abatement coordinator for the building or other structure during the term of the partial tax abatement, the successor shall submit his or her name and address to the Director.

Sec. 13. NAC 701A.280 is hereby amended to read as follows:

701A.280 1. If the Director issues a certificate of eligibility pursuant to NAC 701A.240 for a building or other structure that is registered with the Director as a new construction project and that meets the equivalent of the silver level or higher under the LEED Rating System, or the equivalent of the rating of Two Green Globes or higher under the Green Globes Rating System, the Director will set the duration of the partial tax abatement for the building or other structure based upon the number of points awarded by Green Business Certification Inc. or the Green Building Initiative, as applicable, for energy conservation in the Optimize Energy Performance credit or Energy Performance section under the LEED Rating System or Green Globes Rating System, as applicable, as provided in the following table:

LEED or Green Globes Certification Level	5-6 points in the Optimize Energy Performance credit category (LEED) or 28-35 points in the Energy Performance section (Green Globes)	7points in the Optimize Energy Performance credit category (LEED) or 36-39 points in the Energy Performance section (Green Globes)	8-10 points in the Optimize Energy Performance credit category (LEED) or 40-51 points in the Energy Performance section (Green Globes)	11-12 points in the Optimiz e Energy Perform ance credit category (LEED) or 52-63 points in the Energy Perform ance section (Green Globes)	13-14 points in the Optimize Energy Performan ce credit category (LEED) or 64-75 points in the Energy Performan ce section (Green Globes)	15-16 points in the Optimize Energy Performanc e credit category (LEED) or 76-91 points in the Energy Performanc e section (Green Globes)	17-21 points in the Optimize Energy Performance credit category (LEED) or 92-100 points in the Energy Performance section (Green Globes)
Silver level or Two Green Globes	25 percent abatement for 3 years	25 percent abatement For 4 years	25 percent abatement for 6 years	25 percent abateme nt for 7 years	25 percent abatement for 8 years	25 percent abatement for 9 years	25 percent abatement for 10 years
Gold level or Three Green Globes	25 percent abatement for 3 years	30 percent abatement for 4 years	30 percent abatement for 6 years	30 percent abateme nt for 7 years	30 percent abatement for 8 years	30 percent abatement for 9 years	30 percent abatement for 10 years
Platinum level or Four Green Globes	25	30 percent	30 percent abatement for 6 years	35 percent abateme	35 percent abatement for 8 years	35 percent abatement for 9 years	35 percent abatement for 10 years

	percent abatemen t for 3 years	abatement for 4 years		nt for 7 years			
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2. If the Director issues a certificate of eligibility pursuant to NAC 701A.240 for a building or other structure that registered with the Director as a project for the retrofitting or improvement of an existing building and that meets the equivalent of the silver level or higher under the LEED Rating System, or the equivalent of the rating of Two Green Globes or higher under the Green Globes Rating System, the Director will set the duration of the partial tax abatement for the building or other structure based upon the number of points awarded by Green Business Certification Inc. or the Green Building Initiative, as applicable, for energy conservation in the Optimize Energy Performance credit or Energy Consumption section under the LEED Rating System or Green Globes Rating System, as applicable, as provided in the following table:

LEED or Green Globes Certification Level	5-6 points in the Optimize Energy Performance credit category (LEED) or 40-47 points in the Energy Consumption section (Green Globes)	7-10 points in the Optimize Energy Performance credit category (LEED) or 48-55 points in the Energy Consumption section (Green Globes)	11 or more points in the Optimize Energy Performance credit category (LEED) or 56 or more points in the Energy Consumption section (Green Globes)
Silver level or Two Green Globes	25 percent abatement for 5 years	25 percent abatement for 5 years	25 percent abatement for 5 years
Gold level or Three Green Globes	25 percent abatement for 5 years	30 percent abatement for 5 years	30 percent abatement for 5 years
Platinum level or Four Green Globes	25 percent abatement for 5 years	30 percent abatement for 5 years	35 percent abatement for 5 years

Sec. 14. NAC 701A.290 is hereby amended to read as follows:

701A.290 The Director may waive one or more of the requirements of NAC 701A.010 to 701A.290, inclusive, and section 1 of this regulation applicable to an applicant for a partial tax abatement if in the judgment of the Director, the failure to waive the requirement would produce an unjust result.

Sec. 15. NAC 701A.020, 701A.040, 701A.063, 701A.065, 701A.090, 701A.100, 701A.110, 701A.120, 701A.140, 701A.160, 701A.170, 701A.180, 701A.210, 701A.213, 701A.215, 701A.230, 701A.250 and 701A.270 are hereby repealed.

TEXT OF REPEALED SECTIONS

701A.020 “Applicable LEED standard” defined.

“Applicable LEED standard” means the version of the LEED standard in effect at the time an applicant registers a project with the U.S. Green Building Council.

701A.040 “Construction contract” defined.

“Construction contract” means a contract between an owner of real property or an affiliate or subsidiary of the owner, and a contractor or construction manager which:

1. Defines their respective roles and responsibilities for the construction of a project on the property;
2. Establishes the scope of work, the amount of money to be paid to the contractor or construction manager and the allowable time for the duration of the contract; and
3. Describes the terms and conditions of a construction project.

701A.063 “GG-CIEB” defined.

“GG-CIEB” means the Green Globes standard for Continual Improvement of Existing Buildings.

701A.065 “GG-NC” defined.

“GG-NC” means the Green Globes standard for New Construction.

701A.090 “LEED-CS” defined.

“LEED-CS” means the LEED Green Building Rating System for Core and Shell Development.

701A.100 “LEED-EB” defined.

“LEED-EB” means the LEED Green Building Rating System for Existing Buildings, Upgrades, Operations and Maintenance.

701A.110 “LEED Green Building Rating System” defined.

“LEED Green Building Rating System” means those portions of the Leadership in Energy and Environmental Design Green Building Rating System developed by the U.S. Green Building Council that are adopted by the Director pursuant to NAC 701A.200.

701A.120 “LEED-NC” defined.

“LEED-NC” means the LEED Green Building Rating System for New Construction & Major Renovations.

701A.140 “Local government approval” defined.

“Local government approval” means any document which, in the judgment of the Director, demonstrates that the local government in which a construction project is located has granted approval to begin construction of the building or other structure that is the subject of an application for a partial tax abatement.

701A.160 “Pre-2007 applicant” defined.

“Pre-2007 applicant” means an applicant for a partial tax abatement for a construction project that includes a building or other structure:

1. Which is constructed pursuant to a preconstruction or construction contract executed on or before December 31, 2005;

2. Which is part of a construction project for which the Office of Energy Project Registration Form was filed with and received by the Office of Energy pursuant to the provisions of former NAC 701.480; and
3. For which an opinion letter was issued by the Department of Taxation before February 1, 2007, stating that the project will qualify for a partial sales and use tax exemption under Assembly Bill No. 3 (Special Session 2005) if certain conditions are met.

701A.170 “Pre-2007 Green Building Rating System” defined.

“Pre-2007 Green Building Rating System” means the LEED Green Building Rating System adopted by the Director pursuant to the provisions of former NRS 701.217, as that rating system existed before June 15, 2007, including the provisions of the regulations that are repealed by section 31 of this regulation.

701A.180 “Preconstruction contract” defined.

“Preconstruction contract” means a written and executed agreement that:

1. Precedes the construction of or the execution of a construction contract for a project for which a partial tax abatement is sought;
2. Clearly indicates a commitment to construct the project; and
3. Is entered into to provide at least one of the following services relating to the construction project:
 1. Project financing;
 2. Engineering;
 3. Design;
 4. Architecture;
 5. Labor; or
 6. Subcontracting.

701A.210 LEED Green Building Rating System: Exclusions and modifications; use of independent third-party commissioning firm by applicant for partial tax abatement.

1. In accordance with the provisions of NRS 701A.100, the LEED Green Building Rating System adopted by the Director pursuant to NAC 701A.200:
 1. Does not include any LEED standard:
 1. That has not been included in the LEED Green Building Rating System for at least 2 years at the time the applicant provides proof to the Director pursuant to NAC 701A.240 and 701A.250 that the building or other structure meets the equivalent of the silver level or higher of the LEED Green Building Rating System adopted by the Director; or
 2. For homes.
 2. Shall be deemed to require a building or other structure to obtain:
 1. At least 5 points in the Optimize Energy Performance credit to meet the equivalent of the silver level;
 2. At least 7 points in the Optimize Energy Performance credit to meet the equivalent of the gold level; and
 3. At least 11 points in the Optimize Energy Performance credit to meet the equivalent of the platinum level.
2. An applicant for a partial tax abatement must utilize an independent third-party commissioning firm to facilitate the fundamental building systems commissioning or

existing building commissioning, as applicable, required by the LEED Green Building Rating System Energy and Atmosphere Prerequisite 1.

3. As used in this section, “home” has the meaning ascribed to it in NRS 701A.100.

701A.213 Green Globes standards: Adoption by reference; review and effect of new or updated standards.

1. Except as otherwise provided in this subsection and NAC 701A.215:
 1. The Director hereby adopts for use in this State the following Green Globes standards which are in effect on June 23, 2014:
 - 1.GG-NC; and
 2. GG-CIEB.
 2. If the Green Building Initiative adopts a new or updated Green Globes standard after June 23, 2014, the Director will determine whether the new or updated standard is appropriate for use in this State and, if the Director determines that the new or updated standard:
 1. Is appropriate in this State:
 1. The new or updated standard becomes effective on such a date as may be determined by the Director; and
 2. The Director will post a notice of approval and the effective date thereof at the State Library, Archives and Public Records and the Office of Energy, and on the Internet website of the Office of Energy; or
 2. Is not appropriate in this State, the Green Globes standard that was most recently adopted by the Director or determined to be appropriate for use in this State pursuant to this subsection continues to be effective.
2. The Director will review, evaluate and consider any new and updated Green Globes standard at least once each year.

701A.215 Green Globes standards: Exclusions and modifications; use of third-party assessor by applicant for partial tax abatement.

1. In accordance with the provisions of NRS 701A.100, the Green Globes standards adopted pursuant to NAC 701A.213:
 1. Do not include any Green Globes standard:
 1. That has not been a Green Globes standard for at least 2 years at the time the applicant provides proof to the Director pursuant to NAC 701A.240 and 701A.250 that the building or other structure meets the equivalent of a rating of two globes or higher under the Green Globes standard; or
 2. For homes.
 2. Shall be deemed to require a building or other structure to obtain:
 1. At least 32 points for energy conservation under the Energy Performance standard of a Green Globes standard, to meet the equivalent of a rating of two globes;
 2. At least 40 points for energy conservation under the Energy Performance standard of a Green Globes standard, to meet the equivalent of a rating of three globes; and

3. At least 56 points for energy conservation under the Energy Performance standard of a Green Globes standard, to meet the equivalent of a rating of four globes.
2. An applicant for a partial tax abatement:
 1. Must use a third-party assessor, assigned by the Green Building Initiative, to review and verify the information submitted by the applicant and approve the project for the purpose of obtaining certification by the Green Building Initiative.
 2. Shall submit to the Director with his or her application a copy of the report and findings of the assessor as the result of the assessment conducted pursuant to paragraph (a).
3. As used in this section, “home” has the meaning ascribed to it in NRS 701A.100.
- 701A.230 Amendment of application after significant change in scope of project.
1. If an application for a partial tax abatement is submitted for a project that has not been completed on the date of that submission and there is a significant change in the scope of the project after that date, the applicant must amend the application to include the change within 60 days after the occurrence of the change. If the applicant fails to amend the application in a timely manner, the Director may, without limitation:
 1. Allow a partial tax abatement of those portions of the project that were part of the original application, including timely amendments; or
 2. For good cause shown, extend the time within which to amend the application.
2. Upon receipt of an amendment to an application for a partial tax abatement, the Director will forward a copy of the amendment to the:
 1. Chief of the Budget Division of the Office of Finance;
 2. Department of Taxation;
 3. County assessor;
 4. County treasurer;
 5. Board of county commissioners;
 6. City manager and city council, if any; and
 7. Office of Economic Development.
- 701A.250 Required proof that building meets requirements of applicable standard; additional required documentation.
1. Except as otherwise provided in subsection 2, the Director will accept as proof submitted pursuant to paragraph (a) of subsection 1 of NAC 701A.240:
 1. An original or certified copy of a letter from:
 1. The U.S. Green Building Council informing the applicant that the building or other structure meets the LEED silver level or higher; or
 2. The Green Building Initiative informing the applicant that the building or other structure qualifies for a rating of two globes or higher under a Green Globes standard;
 2. Official documentation issued by the U.S. Green Building Council or Green Building Initiative setting forth the number of points obtained by the building or other structure under the applicable LEED standard or Green Globes standard; or
 3. Any other information acceptable to the Director that, in the judgment of the Director, evidences compliance with the requirements of the LEED Green Building Rating System or a Green Globes standard, as applicable.

2. In addition to the documentation required by subsection 1, the proof submitted pursuant to this section must include:
 1. A statement whether any funding for the acquisition, design or construction of the building or other structure, and associated land, is being provided by a governmental entity in this State;
 2. A statement whether the building or other structure is receiving or is expected to receive any other abatement or exemption pursuant to NRS 361.045 to 361.159, inclusive, or chapter 701A of NRS from the taxes imposed on real property by chapter 361 of NRS;
 3. A statement whether the building or other structure, or any part thereof, is or is expected in the future to be exempt from the taxes imposed on real property by chapter 361 of NRS pursuant to any provision of law other than NRS 361.045 to 361.159, inclusive, or chapter 701A of NRS;
 4. An overall project narrative;
 5. The documentation submitted to the U.S. Green Building Council or Green Building Initiative, as applicable, to obtain points for water efficiency under the LEED Green Building Rating System or a Green Globes standard;
 6. For pre-2007 applicants:
 1. The documentation submitted to the U.S. Green Building Council to comply with the LEED Green Building Rating System Energy and Atmosphere Prerequisite 2 (Minimum Energy Performance); or
 2. Any documentation that, in the judgment of the Director, demonstrates the energy efficiencies achieved through compliance with the LEED Green Building Rating System Energy and Atmosphere Prerequisite 2 (Minimum Energy Performance); and
 7. For applicants other than pre-2007 applicants:
 1. The documentation submitted to the U.S. Green Building Council or Green Building Initiative, as applicable, to obtain points under the LEED Green Building Rating System or a Green Globes standard, including, without limitation, any pertinent information regarding general building energy model, energy performance, building energy performance baseline, baseline and proposed design input parameters, baseline performance, performance rating, percentage improvement and points achieved; or
 2. Any documentation that, in the judgment of the Director, demonstrates the energy efficiencies achieved through compliance with the LEED Green Building Rating System or a Green Globes standard, as applicable.

701A.270 Building included in construction project registered with Office of Energy before June 15, 2007: Submission and processing of application for partial tax abatement; provisions applicable to pre-2007 applicant.

1. The owner of a building or other structure included in a construction project which was registered with the Office of Energy before June 15, 2007, for a partial tax abatement may submit an application to the Director pursuant to NAC 701A.220 upon providing proof to the Director that the owner qualifies as a pre-2007 applicant. Upon determining that the owner qualifies as a pre-2007 applicant, the Director will expedite the processing

of the application and apply all the provisions of NAC 701A.010 to 701A.290, inclusive, except that:

1. The owner is not required to submit the application within 120 days after receiving local government approval of the construction project or registering the project with the U.S. Green Building Council;
 2. The Director will base his or her determination of eligibility on the Pre-2007 Green Building Rating System;
 3. Any partial tax abatement will be:
 1. Based on the provisions of section 15.5 of chapter 539, Statutes of Nevada 2007; and
 2. Limited to any building or other structure that, in the judgment of the Director, is reasonably related to any preconstruction or construction contracts submitted as proof that the owner qualifies as a pre-2007 applicant; and
 4. For the purposes of NAC 701A.010 to 701A.290, inclusive, “funding” shall be deemed to mean any cash or cash equivalent, including any loan or bond, except a private activity bond.
2. The owner of a building or other structure included in a construction project which was registered with the Office of Energy before June 15, 2007, for a partial tax abatement that does not qualify as a pre-2007 applicant may submit an application to the Director pursuant to NAC 701A.220. The Director will expedite the processing of the application.

R100-19A Efficiency Standards for Lighting

ADOPTED REGULATION OF THE DIRECTOR OF THE OFFICE OF ENERGY WITHIN THE OFFICE OF THE GOVERNOR LCB File No. R100-19

AUTHORITY: §1, NRS 701.260.

A REGULATION relating to lighting; establishing provisions relating to the energy efficiency of certain lights sold in this State; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law requires the Director of the Office of Energy to establish a minimum standard of energy efficiency for general service lamps sold in this State on or after January 1, 2020, which must meet or exceed 45 lumens per watt of electricity consumed. Existing law also requires the Director to adopt by regulation a definition of “general service lamp.” (NRS 701.260) This regulation prohibits the sale of a general service lamp in this State on or after January 1, 2021, unless it meets or exceeds 45 lumens per watt of electricity consumed. This regulation also defines the term “general service lamp.”

Section 1. Chapter 701 of NAC is hereby amended by adding thereto a new section to read as follows:

1. On or after January 1, 2021, no general service lamp may be sold in this State unless it meets or exceeds 45 lumens per watt of electricity consumed, when tested in accordance with the test procedures for general service lamps prescribed by 10 C.F.R. § 430.23(gg).

2. For the purposes set forth in subsection 3, the standards of the American National Standard Institute set forth in NEMA ANSI C79.1-2002, American National Standard for Nomenclature for Glass Bulbs Intended for Use with Electric Lamps, are hereby adopted by reference in the form most recently published by the National Electrical Manufacturers Association. A copy of the standards adopted by reference in this subsection may be obtained free of charge by members of the American National Standards Institute, at the Internet address <https://webstore.ansi.org/Standards/NEMA/NEMAANSIC792002>.
3. The term “general service lamp,” as used in this section and NRS 701.260 shall be interpreted to:
 - (a) Mean a lamp that:
 - (1) Has a medium, candelabra or intermediate screw base;
 - (2) Is able to operate at a voltage:
 - (I) Of 12 volts;
 - (II) Of 24 volts;
 - (III) Of 100 to 130 volts;
 - (IV) Of 220 to 240 volts; or
 - (V) Of 277 volts for integrated lamps or any voltage for nonintegrated lamps;
 - (3) Has an initial lumen output of not less than 310 lumens, or not less than 232 lumens for modified spectrum general service incandescent lamps, and not more than 3,300 lumens;
 - (4) Is not a light fixture or an LED downlight retrofit kit; and
 - (5) Is used in general lighting applications.
 - (b) Include, without limitation:
 - (1) General service incandescent lamps;
 - (2) Compact fluorescent lamps;
 - (3) General service LED lamps;
 - (4) General service organic LED lamps; and
 - (5) Reflector lamps.
 - (c) Not include:
 - (1) Appliance lamps;

- (2) B shape lamps with a diameter of 1.25 inches, as defined in NEMA ANSI C79.1- 2002, and a candelabra screw base, which consume not more than 40 watts and are sold in this State before January 1, 2023;
- (3) Black light lamps;
- (4) Bug lamps;
- (5) Colored lamps;
- (6) G shape lamps with a diameter of 5 inches or more, as defined in NEMA ANSI C79.1-2002;
- (7) General service fluorescent lamps;
- (8) Germicidal ultraviolet lamps (GUV);
- (9) High-intensity discharge lamps;
- (10) Infrared lamps;
- (11) J, JC, JCD, JCS, JCV, JCX, JD, JS and JT shape lamps that do not have Edison screw bases;
- (12) Lamps that have a wedge base or prefocus base;
- (13) Left-hand thread lamps;
- (14) Marine lamps;
- (15) Marine signal service lamps;
- (16) Mine service lamps;
- (17) MR shape lamps that:
 - (I) Have a first number symbol equal to 16 (diameter equal to 2 inches) as defined in NEMA ANSI C79.1-2002;
 - (II) Operate at 12 volts; and
 - (III) Have a lumen output not less than 800;
- (18) Other fluorescent lamps;
- (19) Plant light lamps;
- (20) R20 short lamps;
- (21) Reflector lamps that have a first number symbol less than 16 (diameter less than 2 inches) as defined in NEMA ANSI C79.1-2002 and that do not have E26/E24, E26d, E26/50x39, E26/53x39, E29/28, E29/53x39, E39, E39d, EP39 or EX39 bases;
- (22) S shape or G shape lamps that have a first number symbol less than or equal to 12.5 (diameter less than or equal to 1.5625 inches) as defined in NEMA ANSI C79.1-2002;

- (23) Sign service lamps;
- (24) Silver bowl lamps;
- (25) Showcase lamps;
- (26) Specialty MR lamps;
- (27) T shape lamps that:
 - (I) Have a first number symbol less than or equal to 10 (diameter less than or equal to 1 1/4 inches) as defined in NEMA ANSI C79.1-2002;
 - (II) Consume not more than 40 watts;
 - (III) Have a nominal overall length less than 12 inches; and
 - (IV) Are not compact fluorescent lamps; or
- (28) Traffic signal lamps.

[701A.500-701A.660 Renewable Energy Tax Abatements](#)

RENEWABLE ENERGY FACILITIES: PARTIAL ABATEMENT OF TAXES

NAC 701A.500 Definitions. ([NRS 701A.390](#)) As used in [NAC 701A.500](#) to [701A.660](#), inclusive, the words and terms defined in [NRS 701A.300](#) to [701A.345](#), inclusive, and sections 3, 4 and 5 of Senate Bill No. 448, chapter 552, Statutes of Nevada 2021, at pages 3774 and 3775 and [NAC 701A.505](#) to [701A.550](#), inclusive, have the meanings ascribed to them in those sections.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R064-13, 12-23-2013; R065-13, 2-26-2014)

NAC 701A.505 “Abatement agreement” defined. ([NRS 701A.390](#)) “Abatement agreement” means an agreement executed by the Director and an applicant upon the issuance of a final decision by the Director that the applicant is eligible for a partial abatement of taxes.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.510 “Applicant” defined. ([NRS 701A.390](#)) “Applicant” means an owner who submits an application for a partial abatement of taxes.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.515 “Application” defined. ([NRS 701A.390](#)) “Application” means an application for a partial abatement of taxes and includes, without limitation, the completed application form and all supporting documents.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010)

NAC 701A.520 “Facility” defined. ([NRS 701A.390](#)) “Facility” means:

1. A facility for the generation of electricity from renewable energy in this State.
2. A wholesale facility for the generation of electricity from renewable energy in this State.
3. A facility for the transmission of electricity if:
 - (a) The facility is interconnected to a facility described in subsection 1 or 2; or
 - (b) The facility contributes to the capability of the electrical grid to accommodate and transmit electricity produced from a facility described in subsection 1 or 2.
4. A facility for the generation of process heat from solar renewable energy in this State.
5. A facility for the storage of energy from renewable generation or a hybrid renewable generation and energy storage facility.

(Added to NAC by Nev. Energy Comm’r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.525 “Generating capacity” defined. ([NRS 701A.390](#)) “Generating capacity” means the nameplate capacity of a facility.

(Added to NAC by Nev. Energy Comm’r by R094-10, eff. 8-13-2010)

NAC 701A.530 “Owner” defined. ([NRS 701A.390](#)) “Owner” means a person who holds an ownership interest in a project or facility or a possessory interest in public lands, or his or her successor in interest.

(Added to NAC by Nev. Energy Comm’r by R094-10, eff. 8-13-2010)

NAC 701A.535 “Partial abatement of taxes” defined. ([NRS 701A.390](#)) “Partial abatement of taxes” means an abatement of a portion of:

1. Local sales and use taxes;
2. The property taxes imposed pursuant to [chapter 361](#) of NRS; or
3. Both local sales and use taxes and the property taxes imposed pursuant to [chapter 361](#) of NRS,

È authorized by [NRS 701A.360](#) and approved by the Director in a final decision issued pursuant to [NAC 701A.580](#).

(Added to NAC by Nev. Energy Comm’r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.540 “Project” defined. ([NRS 701A.390](#)) “Project” means all the necessary purchasing and construction that will result in a facility for which an applicant applies for a partial abatement of taxes.

(Added to NAC by Nev. Energy Comm’r by R094-10, eff. 8-13-2010)

NAC 701A.545 “Significant change” defined. ([NRS 701A.390](#)) “Significant change” means a substantial and material change in the size or scope of a project or facility from that described in an application and includes, without limitation:

1. A change of more than 10 percent in:
 - (a) The size or location of the land on which the project or facility is located;
 - (b) The size of a building or ancillary structure;
 - (c) The generating capacity of the facility or the output capacity for a facility for the generation of process heat from solar renewable energy;
 - (d) The estimated cost of any building or ancillary structure or other property to which the partial abatement of taxes would be applicable;
 - (e) The amount of the partial abatement of taxes which the applicant is seeking; and
 - (f) The ownership of or any ownership interest in the project or facility.
2. A substantial and material change in the schedule or ability to meet the time commitments established in the application.
3. Any similar substantial and material change in the information upon which an applicant relies in establishing eligibility for a partial abatement of taxes.

(Added to NAC by Nev. Energy Comm’r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.550 “Wages” defined. ([NRS 701A.390](#)) “Wages” has the meaning ascribed to it in subsection 7 of NRS 701A.365, as amended by section 8 of Senate Bill No. 448, chapter 552, Statutes of Nevada 2021, at page 3775..

(Added to NAC by Nev. Energy Comm’r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.555 Submission of application. ([NRS 701A.390](#)) To apply for a partial abatement of taxes, an applicant must submit electronically an application to the Director on the form and in the manner prescribed by the Director.

(Added to NAC by Nev. Energy Comm’r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.560 Procedure upon receipt of application; provision of copies to local governments; amended application following substantive change. ([NRS 701A.390](#))

1. The Director will assign an application filing number to an applicant not later than 2 business days after the Director receives the completed application. The application filing number must appear on all correspondence and other documents related to the application which are submitted by the applicant to the Director.
2. The application filing number of an application expires if the application is rejected by the Director.

3. Upon receipt of an application, the Director will review the application for timeliness and completeness. An application is timely filed if the Director receives a completed application on or before the date on which commercial operation of the facility will commence. If the Director determines that an application is not timely filed and the Director determines that the application was filed in bad faith or that the timing of the filing frustrates the purposes of [NAC 701A.500](#) to [701A.660](#), inclusive, the Director may reject the application. If the Director rejects an application pursuant to this subsection, the Director will provide written notice of the rejection to the applicant. The Director is not required to expedite the processing of any application which is not timely filed. If the Director determines that an application is incomplete, the Director will provide written notice to the applicant that the application is incomplete and will identify in the notice the information which is necessary to complete the application. An applicant shall, not later than 10 business days after the receipt of a notice that an application is incomplete, provide to the Director the information necessary to complete the application. If the applicant does not provide the information within the specified period, the Director will reject the application and provide written notice of the rejection to the applicant.

4. After submitting an application pursuant to [NAC 701A.555](#), the applicant may submit a copy of the application to the board of county commissioners of the county in which the project or facility is proposed for location.

5. In addition to the requirements of subsection 3 of [NRS 701A.360](#), the Director will provide a copy of the application to the governing body of each city or town in which the project or facility is proposed for location.

6. An applicant shall, not later than 15 business days after any substantive change to the information provided in an application, submit an amended application. The Director will provide a copy of the amended application in accordance with subsection 5 of this section and subsection 3 of [NRS 701A.360](#).

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.565 Confidentiality of application and related information. ([NRS 701A.390](#))

1. In accordance with the provisions of [chapter 239](#) of NRS, all information relating to an application which is submitted to the Director and which is not otherwise declared by law to be confidential is a public record. If an applicant believes that information contained in the application is confidential and should be redacted and protected from publication, the applicant must:

(a) Submit with the original application a redacted copy of the application which clearly identifies each item in the application that the applicant believes is confidential and should be redacted and protected from publication; and

(b) Provide for each identified item a citation to the legal authority for and argument as to why the particular item is confidential and should be redacted and protected from publication.

2. As soon as practicable after receipt of copies of the original and redacted applications, the Director will, for each individual item which the applicant believes is confidential and should be redacted and protected from publication:

(a) Make a determination as to whether the item has been declared by law to be confidential and may be redacted from the application; and

(b) Provide the applicant with written notice regarding the Director's determination.

3. Not later than 3 business days after an applicant receives the written notice of the Director's determination made pursuant to subsection 2, the applicant shall indicate to the Director in writing with respect to each item which the Director has determined may not be redacted from the application:

(a) That the applicant consents to publication of the item; or

(b) That the applicant objects to publication of the item and indicate the legal basis, if any, and any argument in support of the applicant's objection. If the Director again rejects the applicant's argument that the item should not be made public, the applicant may withdraw the application or seek an order from a court of competent jurisdiction protecting the item from publication.

4. If the Director determines that one or more items in an application are confidential and should not be made public, or if a court of competent jurisdiction rules that one or more items in an application are confidential and must not be made public, the Director will prepare a copy of the application from which the items that will not be made public have been redacted. The Director will, as soon as practicable, provide a copy of the redacted application to:

(a) The Chief of the Budget Division of the Office of Finance;

(b) The Department of Taxation;

(c) The board of county commissioners of each county in which the project or facility is located;

(d) The county assessor of each county in which the project or facility is located;

(e) In addition to the notice required by subsection 4 of [NRS 701A.360](#), the county treasurer of each county in which the project or facility is located;

(f) The governing body of each city or town in which the project or facility is located; and

(g) The Office of Economic Development.

5. If an applicant submits an application which the applicant believes contains information that is confidential and should be redacted and protected from publication:

(a) A recipient of a copy of the original application:

(1) Shall not make any portion of the original application public before the Director has issued a written determination concerning the items which the applicant believes are confidential and should be redacted and protected from publication; and

(2) May make public only the information contained in the redacted application prepared by the Director; and

(b) A recipient of a redacted application may make public only the information contained in the redacted application prepared by the Director.

6. Any of the persons or governmental entities listed in subsection 4 may request in writing that the Director additionally provide to the person or governmental entity any information which the Director has determined is confidential. The Director may, in his or her discretion, provide the requested information. If the Director provides any such information, the person or governmental entity to whom he or she provides the information must limit access to and use of the information only to those people for whom such information is necessary in the performance of their duties. The Director will provide written notice to an applicant before providing any confidential information pursuant to this subsection. Confidential information provided pursuant to this subsection must not be made public.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.570 Fiscal note not to include information determined to be confidential. ([NRS 701A.390](#)) In preparing a fiscal note pursuant to [NRS 701A.375](#), the Chief of the Budget Division of the Office of Finance and the Department of Taxation shall ensure that:

1. Any information in the application which the Director has determined is confidential and must be redacted and protected from publication be viewed and used only by those persons who must have access to the redacted information for the purpose of preparing the fiscal note; and
2. The published fiscal note does not contain any information that the Director has determined is confidential and must be redacted and protected from publication.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.575 Approval of application by board of county commissioners; processing of application. ([NRS 701A.390](#))

1. The Director will issue a final decision denying an application for a partial abatement of property taxes imposed pursuant to [chapter 361](#) of NRS if the Director receives from the board of county commissioners of each county in which the facility is located, reasonable evidence to support a determination made by the board of county commissioners pursuant to subparagraph (1) or (2) of paragraph (b) of subsection 2 of NRS 701A.365.

2. The Director will process an application for a requested partial abatement of sales and use taxes pursuant to the provisions of [NAC 701A.500](#) to [701A.660](#), inclusive.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.580 Hearing on application; execution of abatement agreement upon determination of eligibility. ([NRS 701A.390](#))

1. The Director will set a date for a hearing on an application upon receipt of
 1. The documents described in [NAC 701A.570](#) and
 - (b) Unless the application is deemed approved pursuant to subsection 2 of NRS 701A.365, written notice of the approval of an application from the board of county commissioners of each county in which the facility is located.

2. The Director will provide notice of the hearing to:
 - (a) The Chief of the Budget Division of the Office of Finance;
 - (b) The Department of Taxation;
 - (c) The board of county commissioners of each county in which the project or facility is located;
 - (d) The county assessor of each county in which the project or facility is located;
 - (e) The county treasurer of each county in which the project or facility is located;
 - (f) The governing body of each city or town in which the project or facility is located;
 - (g) The Office of Economic Development; and
 - (h) The applicant.

3. At a hearing conducted pursuant to this section, the applicant has the burden of proving by reasonable evidence that his or her application satisfies all the requirements for eligibility for a partial abatement of taxes.

4. At a hearing conducted pursuant to this section, the Director or the Director's designee may ask questions of any witness.

5. If the Director takes any action authorized by subsection 3 of [NRS 701A.365](#), the Director will do so at the hearing conducted pursuant to this section and will state on the record his or her reasons for so doing.

6. The Director will issue findings of facts, conclusions of law and a final decision regarding an application not later than 10 business days after the date on which the hearing is concluded. The Director may condition the approval of an application upon such terms as he or she determines are necessary. If the Director determines that an applicant is eligible for a partial abatement of taxes, the Director will execute an abatement agreement with the applicant as soon as practicable. The date on which the abatement agreement is executed by the Director is the date of the approval of the application for the purposes of [NRS 701A.370](#).

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.585 Parties to hearing; notice of intent to participate. ([NRS 701A.390](#))

1. In addition to the applicant, any of the following persons or governmental entities may be a party to a hearing if the person or entity files a notice of intent to participate with the Director:

- (a) The Chief of the Budget Division of the Office of Finance;
- (b) The Department of Taxation;
- (c) The board of county commissioners of any county in which the project or facility is located;
- (d) The county assessor of any county in which the project or facility is located;
- (e) The county treasurer of any county in which the project or facility is located;

(f) The governing body of any city or town in which the project or facility is located; and

(g) The Office of Economic Development.

2. A person or governmental entity described in paragraph (a), (b) or (g) of subsection 1 that files a notice of intent to participate pursuant to this section shall file the notice with the Director and provide a copy of the notice to the applicant not later than 5 business days after the date on which notice of the hearing is published. A person or governmental entity described in paragraph (c), (d), (e) or (f) of subsection 1 that files a notice of intent to participate pursuant to this section shall file the notice with the Director and provide a copy of the notice to the applicant not later than 15 business days after the date on which notice of the hearing is published. The notice of intent to participate must include, without limitation:

(a) A statement of whether the party intends to support or oppose all or any portion of the application;

(b) The legal arguments in support of the party's position; and

(c) The identification of any witnesses or evidence that the party intends to present in support of the party's position.

3. Except as otherwise provided in subsection 4, any person or governmental entity that files a notice of intent to participate may attend the hearing personally or may be represented at the hearing by an attorney, agent or other representative.

4. The Director may require any person who files a notice of intent to participate to appear personally at the hearing if the Director determines that the appearance will assist the Director in determining whether the applicant is qualified for a partial abatement of taxes.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.590 Criteria for determining eligibility for priority of application. ([NRS 701A.390](#))

1. In determining whether an applicant has established that he or she has made the capital investment required by subparagraph (2) of paragraph (d) of subsection 1 of [NRS 701A.365](#) or subparagraph (2) of paragraph (e) of subsection 1 of [NRS 701A.365](#), the Director will consider:

(a) A capital investment to be any expenditure for an asset that qualifies as "section 1245 property," as that term is defined in 26 U.S.C. § 1245, if the asset will be associated with and an integral part of the facility; and

(b) The amount paid for such an asset, including any capitalized interest, to be the amount of the capital investment for that asset. Any finance charge, tax or interest paid for the asset must not be included in the determination of the amount of the capital investment for that asset.

2. In determining whether an applicant has satisfied the requirements of subparagraph (1) of paragraph (d) of subsection 1 of [NRS 701A.365](#) or subparagraph (1) of paragraph (e) of subsection 1 of [NRS 701A.365](#), the Director will consider an employee:

(a) To be a full-time employee working on construction of the facility if the applicant establishes that the employee works or was regularly scheduled to work 40 or more hours per week engaged in activity that furthers construction of the facility.

(b) To be a resident of Nevada if the applicant establishes that the employee possesses a current and valid Nevada driver's license or a current and valid identification card issued by the Department of Motor Vehicles.

3. In determining whether an applicant has satisfied the average hourly wage requirements of subparagraph (3) of paragraph (d) of subsection 1 of [NRS 701A.365](#) or subparagraph (3) of paragraph (e) of subsection 1 of [NRS 701A.365](#), the Director will consider a person to be an employee of the facility if the applicant establishes that the person works on the site of the facility and is engaged in work that furthers the maintenance or operation of the facility. The Director will consider an applicant to have satisfied those average hourly wage requirements if the applicant establishes that the average hourly wage paid to employees engaged in the maintenance and operation of the facility meets or exceeds 110 percent of the average statewide hourly wage, excluding management and administrative employees, as established by the Employment Security Division of the Department of Employment, Training and Rehabilitation as determined on a monthly basis and calculated as the total wages paid to all employees who performed maintenance and operation work on the facility for that month divided by the total number of hours worked by all employees who performed maintenance or operation work on the facility for that month, excluding management and administrative employees.

4. Except as otherwise provided in subsection 6 of [NRS 701A.365](#), the Director will consider an applicant to have satisfied the average hourly wage requirements of subparagraph (4) of paragraph (d) of subsection 1 of [NRS 701A.365](#) or subparagraph (4) of paragraph (e) of subsection 1 of [NRS 701A.365](#) if the applicant establishes that the average hourly wage paid to employees engaged in the construction of a project meets or exceeds 175 percent of the average statewide hourly wage, excluding management and administrative employees, as established by the Employment Security Division of the Department of Employment, Training and Rehabilitation based on reports submitted on a weekly basis and calculated during the construction period as the total wages paid to all employees who performed construction work on the project during the course of the construction period.

5. To establish that an applicant has satisfied the requirements of sub-subparagraph (II) of subparagraph (4) of paragraph (d) of subsection 1 of [NRS 701A.365](#) or sub-subparagraph (II) of subparagraph (4) of paragraph (e) of subsection 1 of [NRS 701A.365](#), the applicant must establish through certification by a third party provider of insurance, or through other documentation which is approved by the Director, that the health insurance plan for an employee and the employee's dependents during the construction of the project includes, without limitation:

- (a) Emergency care;
- (b) Inpatient and outpatient hospital services;
- (c) Physicians' services;
- (d) Outpatient medical services;
- (e) Laboratory services;

(f) Diagnostic testing services; and

(g) Except as otherwise provided in this paragraph, for an in-network provider, a minimum employer contribution of at least 80 percent of medical expenses after the employee's deductible limit is met. The Director may approve a minimum employer contribution of less than 80 percent if an employer submits a written request stating reasonable grounds for such an exception.

6. An applicant may satisfy the average hourly wage requirements in subsection 3 or 4, as applicable, if:

(a) Beginning not later than 30 days after the date on which the Employment Security Division of the Department of Employment, Training and Rehabilitation publishes an adjusted average statewide hourly wage, the average hourly wage paid to the applicant's employees who are engaged in the maintenance or operation of the facility, as described in subsection 3, is at least 110 percent of the average statewide hourly wage, excluding management and administrative employees, most recently published by the Division. If the average statewide hourly wage published by the Division has been adjusted higher, the applicant must, not later than 30 days after the publication of the adjusted average statewide hourly wage, pay an amount equivalent to the difference between the wage the employee was actually paid and the adjusted wage for all hours worked during the period in which the adjusted average statewide hourly wage was not paid to the employee. (b) The average hourly wage paid to employees engaged in the construction of the project, as described in subsection 4, is at least 175 percent of the average statewide hourly wage, excluding management and administrative employees, as most recently published by the Employment Security Division of the Department of Employment, Training and Rehabilitation at the time that the application for the abatement was approved.

7. As used in this section, "provider of insurance" has the meaning ascribed to it in [NRS 679A.118](#).

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.595 Final decision on eligibility; abatement to be prospective only. ([NRS 701A.390](#))

1. If the Director issues a final decision in which he or she determines that an applicant has satisfied all the requirements for eligibility for a partial abatement of taxes, the final decision must include:

- (a) The terms of the partial abatement of taxes;
- (b) A certificate of eligibility; and
- (c) A copy of the abatement agreement executed by the Director and the applicant.

2. A partial abatement of taxes approved by the Director is prospective only and must not be applied retroactively to any tax imposed before the execution of the abatement agreement between the Director and the applicant.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.600 Reapplication after denial of application. ([NRS 701A.390](#)) If the Director issues a final decision denying an application for a partial abatement, the applicant whose application for a partial abatement has been denied may reapply for the partial abatement pursuant to [NRS 701A.360](#).

(Added to NAC by Office of Energy by R065-13, eff. 2-26-2014)

NAC 701A.605 Qualification of tangible property for partial abatement of sales and use taxes. ([NRS 701A.390](#))

1. If the Director issues a final decision in which he or she determines that an applicant has satisfied all the requirements for eligibility for a partial abatement of sales and use taxes, unless the certificate of eligibility and abatement agreement otherwise provide, the following tangible property which will be used exclusively for the construction, operation or maintenance of the facility qualifies for the partial abatement of sales and use taxes:

(a) Materials for any building that will be located on the site of the facility, including, without limitation, residential structures if employees at the facility will be required to reside at the site of the facility;

(b) Equipment, fixtures or furniture needed and used on the site of the facility;

(c) Materials for any road, parking lot or other structure that is not a building which will be located on the site of the facility;

(d) Materials to provide water, fuel or electrical power necessary for the facility, including, without limitation, the costs inherent in tie lines and transmission lines;

(e) Equipment, fixtures or other tangible items necessary for the generation of power on the site of the facility;

(f) Motor vehicles, if the motor vehicles are specifically purchased or leased for exclusive use on the site of the facility;

(g) Power tools and motorized heavy equipment, including, without limitation, bulldozers, graders, loaders and other similar equipment, if the power tools or motorized heavy equipment is specifically purchased for exclusive use on the site of the facility and will remain on the site of the facility throughout the construction of the project and operation of the facility;

(h) Mobile housing or office units, if the units will be located at the site of the facility throughout the construction of the project and operation of the facility;

(i) Materials, equipment, fixtures, components or other tangible items located at the site of the facility and necessary for the construction and operation of a facility for the transmission of electricity; and

(j) Materials for any road required for access along the site of a facility for the transmission of electricity that is specifically purchased for exclusive use on such roads.

2. If an applicant seeks a partial abatement of sales and use taxes for any tangible property other than the property described in subsection 1, the applicant's application must specifically include a request that the Director determine whether the property for which the partial abatement

is requested qualifies for the partial abatement of sales and use taxes. The Director will consult with the Department of Taxation before making any determination on an applicant's request under this subsection. If the application includes a request pursuant to this subsection, the Director's final decision must include a determination of whether the property qualifies for the partial abatement of sales and use taxes.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.610 Qualification of real and personal property for partial abatement of property taxes. (NRS 701A.390) If the Director issues a final decision in which he or she determines that an applicant has satisfied all the requirements for eligibility for a partial abatement of the property taxes imposed pursuant to [chapter 361](#) of NRS, unless the certificate of eligibility and abatement agreement otherwise provide, all real and personal property that would be taxable pursuant to [chapter 361](#) of NRS that was purchased or leased specifically for exclusive use on the site of the facility qualifies for the partial abatement of property taxes.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.615 Duties of applicant: Maintenance of certain records; payment of taxes abated resulting from noncompliance of applicant or other person working on project or facility. (NRS 701A.390)

1. An applicant who has executed an abatement agreement with the Director shall:

(a) Keep or cause to be kept a list of the names and contact information of each person, entity, contractor and subcontractor working on the construction of the project and operation of the facility who is authorized to claim the benefit of the partial abatement of taxes approved by the Director and the records required to be kept or caused to be kept pursuant to NRS 701A.377;

(b) Ensure that the information contained in the list and records maintained pursuant to paragraph (a) is complete, current and accurate;

(c) Ensure that the list and records maintained pursuant to paragraph (a) are available for inspection by the authorized employees or agents of the Director, the Department of Taxation, any county in which the facility is located and vendors during normal business hours; and

(d) Ensure that each person, entity, contractor or subcontractor who is named on the list maintained pursuant to paragraph (a) complies with the terms of the abatement agreement.

2. If the applicant or any other person, entity, contractor or subcontractor fails to comply with the terms of the abatement agreement, the applicant shall pay to the State of Nevada the amount of any sales and use taxes and the amount of any property taxes abated resulting from the noncompliance.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.620 Annual compliance report; notice of compliance to certain governmental entities. (NRS 701A.390)

1. Each applicant who executes an abatement agreement with the Director shall file an annual compliance report with the Director on the form prescribed by the Director. The applicant shall file the annual compliance report on or before the anniversary date of the abatement agreement, except that the Director may, upon request, grant an extension of time to file the annual compliance report which must not exceed 30 days. The annual compliance report must include all information and documentation required by the Director.

2. The Director will review each annual compliance report as soon as practicable after receipt of the annual compliance report from the applicant. An annual compliance report which is incomplete will be rejected and shall be deemed not to have been filed. If the Director determines that additional information is required to determine whether the applicant is in compliance with the terms of the abatement agreement, the Director may request additional information from the applicant.

3. If the Director determines that the annual compliance report and any additional information requested by the Director establish that the applicant is in compliance with the terms of the abatement agreement, the Director will notify the applicant of the determination in writing and provide a copy of the notice to:

- (a) The Department of Taxation;
- (b) The board of county commissioners of each county in which the project or facility is located;
- (c) The county assessor of each county in which the project or facility is located; and
- (d) The county treasurer of each county in which the project or facility is located.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.625 Determination of ineligibility or noncompliance: Required notices; hearing; on-site inspection; audit. ([NRS 701A.390](#))

1. If, at any time or for any reason, the Director determines that an applicant has ceased to meet any eligibility requirement for a partial abatement of taxes or that the applicant or any other person, entity, contractor or subcontractor has failed to comply with the terms of the abatement agreement, the Director will notify the applicant in writing of the determination. The notice must include, without limitation:

- (a) A statement of the facts upon which the determination is based;
- (b) Identification of the provisions of [NRS 701A.300](#) to [701A.390](#), inclusive, or [NAC 701A.500](#) to [701A.660](#), inclusive, or the terms of the abatement agreement with which the applicant or other person, entity, contractor or subcontractor is not in compliance;
- (c) A time by which the applicant must respond to the Director in writing;
- (d) A time by which the applicant must remedy the noncompliance identified by the Director;
- (e) A statement that the applicant may request a hearing before the Director; and

(f) Any other information that the Director believes will aid the applicant in remedying the noncompliance identified by the Director.

2. If an applicant requests a hearing pursuant to this section, the Director will set a date, time and place for the hearing and will provide written notice of the hearing to the applicant. The Director will issue written findings of fact, conclusions of law and an order after the conclusion of the hearing.

3. If, after a hearing conducted pursuant to this section and a reasonable opportunity to remedy any noncompliance, the Director determines that the applicant has ceased to meet the eligibility requirements for a partial abatement of taxes or that the applicant or other person, entity, contractor or subcontractor has failed to comply with the terms of the abatement agreement, the Director will immediately:

(a) Terminate the partial abatement of taxes; and

(b) In addition to the notice requirement of subsection 3 of [NRS 701A.380](#), provide notice of the termination to:

- (1) The Chief of the Budget Division of the Office of Finance;
- (2) The Department of Taxation;
- (3) The board of county commissioners of each county in which the project or facility is located;
- (4) The county assessor of each county in which the project or facility is located;
- (5) The county treasurer of each county in which the project or facility is located;
- (6) The governing body of each city or town in which the project or facility is located;
- (7) The Office of Economic Development; and
- (8) The applicant.

4. The Director or his or her designee may conduct an on-site inspection of the project or facility and the applicant at any time to determine if the applicant is in compliance with the abatement agreement.

5. The Director or his or her designee, upon a request of the board of county commissioners of any county or governing body of any city or town in which the project or facility is located, will conduct an on-site inspection of the project or facility or audit of the applicant to determine if the applicant is in compliance with the abatement agreement and the terms of any distribution or funding received from the Renewable Energy Account pursuant to [NRS 701A.450](#).

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.630 Payment of taxes abated during period of noncompliance of project or facility with abatement agreement. ([NRS 701A.390](#))

1. If the Director determines that a project or facility is not in compliance with the abatement agreement pursuant to [NAC 701A.625](#), the applicant shall pay to the State of Nevada the amount

of sales and use taxes and the amount of property taxes abated during the period in which the project or facility was not in compliance with the abatement agreement.

2. Payment to the State of Nevada must be made not later than 60 days after the date on which the applicant receives written notice from the Director pursuant to subsection 3 of [NAC 701A.625](#).

3. The Director may take any action which is authorized by law and which he or she believes is reasonably necessary to enforce the provisions of this section.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.635 Attestation to documents by owner. ([NRS 701A.390](#)) The Director may require that any application, amendment, annual report or other document submitted to the Director be attested to by the owner.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.640 Sale, assignment or transfer of interest in project or facility. ([NRS 701A.390](#))

1. If an applicant intends to sell, assign or otherwise transfer all or some of the interest of the applicant in the project or facility, the applicant must:

(a) If the sale, assignment or other transfer will occur before the hearing regarding the application of the applicant, amend the application to include information regarding the proposed successor in interest and the terms and conditions of the transaction.

(b) If the sale, assignment or other transfer will occur after the execution of an abatement agreement, provide written proof that the successor in interest has actual knowledge of and will fully comply with the abatement agreement.

2. Upon receipt of any of the information required by subsection 1, the Director will provide a copy of the information to:

(a) The Chief of the Budget Division of the Office of Finance;

(b) The Department of Taxation;

(c) The board of county commissioners of any county in which the project or facility is located;

(d) The county assessor of any county in which the project or facility is located;

(e) The county treasurer of any county in which the project or facility is located;

(f) The governing body of any city or town in which the project or facility is located; and

(g) The Office of Economic Development.

3. A successor in interest to an applicant is not eligible for or entitled to a partial abatement of taxes authorized by an abatement agreement executed pursuant to [NAC 701A.500](#) to [701A.660](#), inclusive, until the Director has received all the information required by subsection 1.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.645 Director to establish fee; administration of Renewable Energy Account; disbursement of money. ([NRS 701A.390](#), [701A.450](#))

1. The Director will establish, charge and collect a fee from each applicant who submits an application for a partial abatement pursuant to [NRS 701A.300](#) to [701A.390](#), inclusive.

2. For projects approved on or before June 30, 2013, the State Controller shall, as soon as practicable, deposit all money in his or her possession that is subject to the provisions of [NRS 701A.450](#) into the Renewable Energy Account in such an account or accounts as directed by the Director. All money received by the Director from the State Controller pursuant to [NRS 701A.450](#) must be deposited by the Director into one or more interest-bearing accounts in financial institutions located in Nevada. All records related to the account or accounts are public records and must be maintained by the Director.

3. At least once every odd-numbered year, the Director will have the account or accounts audited by an independent auditor, and any report made by the auditor is a public record and must be maintained by the Director.

4. The Director will use money in the Account in accordance with the provisions of NRS 701A.450 and for purposes which have been specifically approved by the Legislature and, if applicable, the State Board of Examiners, to accomplish the initiatives and goals of the Office of Energy and the Governor and the intent of the laws of this State pertaining to renewable energy, energy efficiency and electric vehicles.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.650 Fees: Amounts; payment by applicant; review of amounts by Director; deposit and use. ([NRS 701A.365](#), [701A.390](#))

1. An applicant shall pay to the Director the following fees:

(a) For the review and approval of an application submitted pursuant to [NRS 701A.360](#), \$9,000. An applicant shall pay the fee concurrently with the submission of his or her application. The Director will not approve an application for which the fee has not been timely paid pursuant to this paragraph.

(b) For the review and approval of an annual compliance report submitted pursuant to [NAC 701A.620](#), \$500. An applicant shall pay the fee concurrently with the submission of his or her annual compliance report. The Director will deem incomplete pursuant to subsection 2 of [NAC 701A.620](#) an annual compliance report for which the fee has not been timely paid pursuant to this paragraph.

(c) In addition to any other fee required by this subsection, if the review and approval of an application submitted pursuant to [NRS 701A.360](#) or an annual compliance report submitted pursuant to [NAC 701A.620](#) requires an on-site inspection, \$500 per inspection.

2. The Director will review each fee prescribed by subsection 1 on or before December 31 of each even-numbered year to ensure that the amount of the fee reflects the actual cost to the Office of Energy in carrying out the duties described in subsection 1.

3. The fees collected pursuant to subsection 1 must be deposited by the Director into an interest-bearing account. Except as otherwise provided in subsection 4, the money deposited pursuant to this subsection and any interest earned on such money must be used only to pay the costs incurred by the Office of Energy in carrying out the duties described in subsection 1.

(Added to NAC by Office of Energy by R064-13, eff. 12-23-2013)

4. To the extent that the fee set forth in paragraph (a) of subsection 1 exceeds the actual cost to the Director for reviewing and approving the application, that portion of the fee and any interest earned on such money may be used to support the following programs, projects and activities of the Office of Energy which are intended to expand renewable energy in this State:

- (a) Renewable resource development;
- (b) Mapping;
- (c) Surveying;
- (d) Monitoring of project development and life cycle performance;
- (e) Business development, including, without limitation, communication with project developers;
- (f) Matching money provided through grants, projects or programs provided for or established by the Federal Government;
- (g) Regional market development; and
- (h) Transmission planning.

NAC 701A.655 Petition for adoption, filing, amendment or repeal of regulation: Filing; contents; action by Director. ([NRS 701A.390](#))

1. An interested person who wishes to petition the Director for the adoption, filing, amendment or repeal of a regulation in this chapter must file with the Director the original and one copy of the petition.

2. The petition must include:

- (a) The name and address of the petitioner;
- (b) A clear and concise statement of the regulation to be adopted, filed, amended or repealed;
- (c) The reason for the adoption, filing, amendment or repeal of the regulation; and
- (d) The statutory authority for the adoption, filing, amendment or repeal of the regulation.

3. The Director may refuse to review a petition which requests the adoption, filing, amendment or repeal of a regulation if:

- (a) The original petition is not accompanied by one copy of the petition; or

(b) The petition does not contain the information required by subsection 2.

4. The Director will notify the petitioner in writing of his or her decision within 30 days after the petition is filed.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

NAC 701A.660 Petition for declaratory order or advisory opinion: Filing; contents; action by Director. ([NRS 701A.390](#))

1. Except as otherwise provided in subsection 4, an interested person may petition the Director to issue a declaratory order or advisory opinion concerning the applicability of a statute or regulation within the Director's purview or jurisdiction. The original and one copy of the petition must be filed with the Director.

2. The petition must include:

(a) The name and address of the petitioner;

(b) The reason for requesting the order or opinion;

(c) A statement of facts that support the petition; and

(d) A clear and concise statement of the question to be decided by the Director and the relief sought by the petitioner.

3. An interested person may not file a petition for a declaratory order or an advisory opinion concerning a question or matter that is an issue in an administrative, civil or criminal proceeding in which the interested person is a party.

4. The Director may refuse to review a petition which requests that he or she issue a declaratory order or advisory opinion if:

(a) The original petition is not accompanied by one copy of the petition;

(b) The petition does not contain the information required by subsection 2; or

(c) The petition seeks a declaratory order or an advisory opinion prohibited by subsection 3.

5. The Director may:

(a) Conduct an informal hearing to determine issues of fact or to hear arguments relating to the petition and may enter reasonable orders that govern the conduct of such a hearing.

(b) Request that the petitioner provide additional information or arguments relating to the petition.

(c) Issue a declaratory order or an advisory opinion based upon the contents of the petition and any material submitted with the petition.

(d) Consider relevant decisions that have been issued by the Director which apply or interpret the statute, regulation or decision in question.

(e) Enter any reasonable order to assist his or her review of the petition.

6. The Director will maintain a record of the order or opinion that is indexed by subject matter and mail a copy of the order or opinion to the petitioner within 60 days after:

- (a) The petition is filed;
- (b) An informal hearing is conducted; or
- (c) Any additional information or written argument is received by the Director,

Ê whichever occurs later.

7. The Director will not render an oral advisory opinion or respond over the telephone to a request for an advisory opinion. An oral response or a response given over the telephone by a member of the staff of the Director is not a decision or an advisory opinion of the Director.

(Added to NAC by Nev. Energy Comm'r by R094-10, eff. 8-13-2010; A by Office of Energy by R065-13, 2-26-2014)

701A.700-701A.750 Repayment of Loans to State Employees

RENEWABLE ENERGY ACCOUNT: REPAYMENT OF LOAN MADE TO OFFICER OR EMPLOYEE OF THE STATE

NAC 701A.700 Definitions. ([NRS 701A.450](#)) As used in [NAC 701A.700](#) to [701A.750](#), inclusive, unless the context otherwise requires, the words and terms defined in [NAC 701A.710](#), [701A.720](#) and [701A.730](#) have the meanings ascribed to them in those sections.

(Added to NAC by Office of Energy by R051-15, eff. 10-27-2015)

NAC 701A.710 “Account” defined. ([NRS 701A.450](#)) “Account” means the Renewable Energy Account created by [NRS 701A.450](#).

(Added to NAC by Office of Energy by R051-15, eff. 10-27-2015)

NAC 701A.720 “Director” defined. ([NRS 701A.450](#)) “Director” means the Director of the Office of Energy appointed pursuant to [NRS 701.150](#).

(Added to NAC by Office of Energy by R051-15, eff. 10-27-2015)

NAC 701A.730 “Participant” defined. ([NRS 701A.450](#)) “Participant” means an officer or employee of the State who receives a loan or other distribution of money from the Account and enters into an agreement with the Director pursuant to [NAC 701A.740](#) to repay the loan or other distribution of money from the Account through payroll deductions from the paycheck of the officer or employee of the State.

(Added to NAC by Office of Energy by R051-15, eff. 10-27-2015)

NAC 701A.740 Agreement with Director; provision of certain information for payroll deduction. ([NRS 218F.510](#), [281.129](#), [701A.450](#))

1. An officer or employee of the State who has received a loan or other distribution of money from the Account may submit to the Director, on a form approved by the Director, an application to enter into an agreement pursuant to which repayment of the loan or other distribution of money from the Account will be made through payroll deductions from the paycheck of the officer or employee.

2. If the Director approves an application submitted pursuant to subsection 1, the Director may enter into an agreement with the participant. An agreement entered into pursuant to this subsection must include:

- (a) The amount of the loan or other distribution of money from the Account;
- (b) The total amount to be repaid by the participant;
- (c) The amount to be deducted from each paycheck of the participant;
- (d) A description of each approved energy efficiency measure selected by the participant;
- (e) Any waivers or consent requirements established by the Director;
- (f) Provisions specifying that the participant may repay the loan or other distribution of money from the Account early without penalty; and
- (g) Any other terms and conditions the Director determines necessary to ensure the repayment of the loan or other distribution of money from the Account.

3. Upon entering into an agreement with a participant pursuant to subsection 2, the Director will provide to the Department of Administration or the Legislative Fiscal Officer, as applicable, the information necessary to enable the Department of Administration or the Legislative Fiscal Officer, as applicable, to administer the payroll deduction set forth in the agreement, including:

- (a) The name of the participant;
- (b) The employee number of the participant;
- (c) The amount of the payroll deduction authorized by the agreement;
- (d) The frequency of the payroll deductions authorized by the agreement;
- (e) The total amount of the loan or other distribution of money from the Account authorized by the agreement; and
- (f) Any other information which the Department of Administration or the Legislative Fiscal Officer, as applicable, determines is necessary to administer the payroll deduction set forth in the agreement.

(Added to NAC by Office of Energy by R051-15, eff. 10-27-2015)

NAC 701A.750 Repayment; suspension of payments under certain circumstances; unpaid balance due upon separation from service. ([NRS 701A.450](#))

1. The Director may suspend repayment pursuant to an agreement entered into pursuant to [NAC 701A.740](#) of a loan or other distribution of money from the Account during any period other than when the participant is in paid status as that term is defined in [NAC 284.0742](#). If the Director does not suspend repayment during such period:

- (a) The Director will bill the participant for the payment due;
- (b) Payment is due on the 20th day of each month during the period;
- (c) Payment must be made not later than 15 days after the date on which the payment is due; and
- (d) If payment is not received by the date on which it is due:
 - (1) The Director may provide notice to the participant by mail that the payment is past due; and

(2) The loan or other distribution of money from the Account may be subject to collection proceedings in accordance with the provisions of [chapter 353C](#) of NRS.

2. Upon a participant's permanent separation from service, the entire unpaid balance of the loan or other distribution of money from the Account is deemed to be due in its entirety and may be withheld from the final paycheck of or other final payment of money by the State to the participant. Any unpaid balance remaining thereafter must be paid by the participant by check within 60 days after the participant's date of permanent separation from service. If a participant fails to pay the unpaid balance remaining within 60 days after his or her date of permanent separation from service, the unpaid balance remaining is deemed to be past due and the Director will take action to collect the debt in accordance with the provisions of [chapter 353C](#) of NRS.

(Added to NAC by Office of Energy by R051-15, eff. 10-27-2015)

[701.600-701.700 Account for Renewable Energy, Energy Efficiency, and Energy Conservation Loans](#)

ACCOUNT FOR RENEWABLE ENERGY, ENERGY EFFICIENCY AND ENERGY CONSERVATION LOANS

NAC 701.600 Definitions. ([NRS 701.595](#)) As used in [NAC 701.600](#) to [701.700](#), inclusive, the words and terms defined in [NAC 701.605](#) to [701.655](#), inclusive, have the meanings ascribed to them in those sections.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010)

NAC 701.605 “Account” defined. ([NRS 701.595](#)) “Account” means the Account for Renewable Energy, Energy Efficiency and Energy Conservation Loans created by [NRS 701.575](#).

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010)

NAC 701.610 “American Recovery and Reinvestment Act” defined. ([NRS 701.595](#)) “American Recovery and Reinvestment Act” means the American Recovery and Reinvestment Act of 2009, Public Law 111-5.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010)

NAC 701.615 “Construction” defined. ([NRS 701.595](#)) “Construction” has the meaning ascribed to it in [NRS 701.555](#).

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010)

NAC 701.620 “Director” defined. ([NRS 701.595](#)) “Director” means the Director of the Office of Energy.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010)

NAC 701.625 “Disadvantaged community” defined. ([NRS 701.595](#)) “Disadvantaged community” means a county, city or defined service area in which the median household income is less than 80 percent of the statewide median household income, as determined by the most recent data from the United States Census Bureau or by income surveys.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010)

NAC 701.626 “Energy conservation project” defined. ([NRS 701.595](#)) “Energy conservation project” has the meaning ascribed to it in [NRS 701.557](#).

(Added to NAC by Office of Energy by R063-11, eff. 2-15-2012)

NAC 701.6265 “Energy efficiency project” defined. ([NRS 701.595](#)) “Energy efficiency project” has the meaning ascribed to it in [NRS 701.558](#).

(Added to NAC by Office of Energy by R063-11, eff. 2-15-2012)

NAC 701.629 “Larger energy conservation project” defined. ([NRS 701.590](#), [701.595](#)) “Larger energy conservation project” means an energy conservation project which:

1. Is for a facility which is 50,000 square feet or more;
2. Has a total project cost of \$120,000 or more; and
3. Significantly improves the energy conservation within the facility.

(Added to NAC by Office of Energy by R063-11, eff. 2-15-2012)

NAC 701.6293 “Larger energy efficiency project” defined. ([NRS 701.590](#), [701.595](#))
“Larger energy efficiency project” means an energy efficiency project which:

1. Is for a facility which is 50,000 square feet or more;
2. Has a total project cost of \$120,000 or more; and
3. Significantly improves the energy efficiency of the facility.

(Added to NAC by Office of Energy by R063-11, eff. 2-15-2012)

NAC 701.6296 “Larger renewable energy system” defined. ([NRS 701.590](#), [701.595](#))
“Larger renewable energy system” means a renewable energy system that has a generating capacity greater than 1 megawatt.

(Added to NAC by Office of Energy by R063-11, eff. 2-15-2012)

NAC 701.630 “Net metering system” defined. ([NRS 701.595](#)) “Net metering system” has the meaning ascribed to it in [NRS 704.771](#).

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010)

NAC 701.635 “Person” defined. ([NRS 701.595](#)) “Person” includes a public entity.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010)

NAC 701.640 “Project” defined. ([NRS 701.595](#)) “Project” means:

1. The construction or expansion of a renewable energy system.
2. The construction of an energy conservation project.
3. The construction of an energy efficiency project.
4. The manufacturing of components of a renewable energy system.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010; A by R063-11, 2-15-2012)

NAC 701.645 “Public entity” defined. ([NRS 701.595](#)) “Public entity” means a department, agency or instrumentality of the State or any of its political subdivisions.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010)

NAC 701.650 “Renewable energy” defined. ([NRS 701.595](#)) “Renewable energy” has the meaning ascribed to it in [NRS 704.7811](#).

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010)

NAC 701.655 “Renewable energy system” defined. ([NRS 701.595](#)) “Renewable energy system” has the meaning ascribed to it in [NRS 701.570](#).

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010)

NAC 701.660 Purpose of Account. ([NRS 701.595](#))

The purpose of the Account is to provide below-market-rate financing, at an interest rate not to exceed 3 percent, to qualified applicants for projects which comply with the requirements of the American Recovery and Reinvestment Act and which meet the qualifications set forth in [NRS 701.545](#) to [701.595](#), inclusive, and [NAC 701.600](#) to [701.700](#), inclusive.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010; A by R063-11, 2-15-2012)

NAC 701.665 Contracts for certain expert services. ([NRS 701.595](#)) The Director will, to the extent money is available for such purposes, enter into contracts to procure such expert technical and financial management services or other services as the Director determines are necessary to carry out the provisions of [NAC 701.600](#) to [701.700](#), inclusive.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010)

NAC 701.670 Eligibility for loan and financing from Account. ([NRS 701.595](#))

1. Except as otherwise provided in this section, the owner or operator of a project may apply for a loan from the Account.

2. To be eligible for financing from the Account, the owner or operator of a project must submit a complete application to the Director and the Director must determine that the applicant is qualified to receive financing from the Account.

3. The following activities are not eligible for financing from the Account:

- (a) Research or general planning;
- (b) Refinancing of existing debt;
- (c) Purchase of land or water rights; or
- (d) Operation and maintenance.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010; A by R063-11, 2-15-2012)

NAC 701.675 Applications for financing of projects. ([NRS 701.595](#))

1. The Director will solicit applications for the financing of projects. The solicitations will be made available to interested parties and posted on the Internet website of the Office of Energy at <http://energy.state.nv.us>. The solicitations may specify the amount of financing available, the allocation of financing to categories of applicants, such as natural persons, schools, public entities and small businesses, and the minimum and maximum amounts of individual loans within each category.

2. Each application for financing through the Account must be submitted on a form prescribed by the Director and must include:

- (a) The name, address and telephone number of the applicant or the legal representative of the applicant.
- (b) A narrative description of the proposed project.
- (c) An estimate of the time required to recover the project cost.
- (d) An estimate of the amount of reduction in emission of greenhouse gases as a result of the project.
- (e) An estimate of the number of jobs that will be created or retained as a result of the project.
- (f) Maps of appropriate scale to show clearly the location of the proposed project with respect to other identifiable topographical or geographical features in the area of the project.
- (g) A complete and legible legal description of the location of the project, including the assessor's parcel number.
- (h) Proof of ownership, rights-of-way, easements or agreements showing that the applicant holds or is able to acquire all land, other than public land, or acquire interests therein and any water rights necessary for the construction of the proposed project.
- (i) A description of how the project complies with all applicable planning and zoning requirements.
- (j) An itemized estimate of the total cost of the project and the amount of financing requested. If an estimate of the total cost of the project has been prepared by a professional, the application must include a copy of that estimate.
- (k) A statement of any other anticipated sources of funding for the project from this State, another state, a federal agency, the qualified applicant's capital or any other source.
- (l) If the applicant is a public entity, the median household income for the community or area that will be served by the project or for the city or county in which the project is located, including, without limitation, the source of that information.
- (m) A preliminary project schedule that provides a timetable for:
 - (1) The advertising and opening of bids for the project;
 - (2) Each construction phase of the project, from planning and permitting to completion and commencement of operation of the project; and
 - (3) The estimated schedule of progress payments to the contractor and other costs related to the disbursement of money.
- (n) Information sufficient to demonstrate the means by which any loan made by the Director from the Account will be repaid. If the applicant is a public entity, this information must include, as applicable, orders or resolutions specifying the method of loan repayment from the appropriate governing board, regulatory agency or local governing body and copies of current capital improvement plans and debt management policies as provided to the Department of Taxation pursuant to [chapter 350](#) of NRS and any applicable regulations. If the applicant is not a public entity, the applicant shall provide:

(1) Annual financial statements for the 3 years immediately preceding the application for each applicant and co-applicant or guarantor, if any;

(2) A reference from a bank, at least three direct credit references and authorization for the Director to access and use personal and commercial credit reports in the loan decision process;

(3) Any necessary legal documents; and

(4) Any other information required by the Director to demonstrate the means by which the applicant intends to repay the loan.

(o) Institutional, management and contractual arrangements required for successful implementation of the project.

(p) A report on the status of the process of environmental review for the project, if applicable.

(q) A list of any required permits and a schedule of when those permits will be obtained.

(r) Security, collateral or information concerning any co-applicant or guarantor for the loan, as required by the Director.

(s) A copy of the articles of incorporation or organizational documents of the applicant, a certificate of good standing provided by the Secretary of State, a copy of the contractor's license of any contractor who will perform any work on the project and proof of general liability, workers' compensation and course of construction insurance maintained by the applicant.

(t) Any other information the Director determines is necessary.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010; A by R063-11, 2-15-2012)

NAC 701.680 Review of applications; denial. ([NRS 701.595](#))

1. The Director will review each application submitted pursuant to [NAC 701.675](#) for completeness. An application that is incomplete will be returned to the applicant and may be resubmitted. The Director will deny an application if the Director determines that:

(a) The project or applicant does not meet the eligibility requirements set forth in [NAC 701.670](#);

(b) The project is not feasible;

(c) The applicant is unable to provide necessary collateral to secure the loan;

(d) The applicant lacks the technical, managerial or financial capability to carry out the project and repay the loan; or

(e) The applicant is unable or unwilling to comply with the requirements, terms or conditions of the loan or the loan approval process.

2. If the Director denies an application, the Director will provide written notice to the applicant of the denial of the application and the reason for the denial.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010; A by R063-11, 2-15-2012)

NAC 701.685 Evaluation and prioritization of applications submitted by qualified applicants: Criteria; approval by Interim Finance Committee. ([NRS 701.590](#), [701.595](#))

1. The Director will evaluate and prioritize the applications submitted by qualified applicants based on the following criteria:

- (a) Job creation as a result of the qualified applicant's project relative to the cost of the project;
- (b) Renewable energy generation, energy saved, efficiency increased or renewable energy system components manufactured relative to the cost of the qualified applicant's project;
- (c) Reduction of the use of fossil fuels and the emission of greenhouse gases relative to the cost of the qualified applicant's project;
- (d) Leveraging of additional financial resources, the availability of full financing, the proposed repayment schedule and the reliability of sources of repayment of the loan;
- (e) Readiness of the qualified applicant's project to proceed, the quality of the management of the project and the expected duration of the project; and
- (f) Loan amount and availability of money from the Account to meet the needs of the qualified applicant.

2. The Director will give preference to larger energy conservation projects, larger energy efficiency projects and larger renewable energy systems.

3. The Director will request approval from the Interim Finance Committee to make loans of money from the Account. Upon approval by the Interim Finance Committee, the Director will post a list of the qualified applicants on the Internet website of the Office of Energy at <http://energy.state.nv.us>.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010; A by R063-11, 2-15-2012)

NAC 701.690 Loans: Offers; requirements for loan documents; terms; interest rate. ([NRS 701.595](#))

1. The Director may offer loans according to the priority established by the Director until money available from the Account is fully committed. Each loan offer will have an expiration date determined by the Director. If a qualified applicant who receives a loan offer does not execute the loan documents to the satisfaction of the Director before the expiration date of the loan offer, the qualified applicant may lose his or her opportunity to receive a loan from the Account.

2. Loans will be documented according to the unique characteristics of each loan. The loan documents for each loan must be:

- (a) Prepared by the Director;
- (b) Approved by the Attorney General; and
- (c) Executed by all parties in a form and manner acceptable to the Director before the Director will make a loan from the Account.

3. The term of a loan will be determined by the Director but will not exceed 15 years.

4. The interest rate for all loans will be set by the Director, but will not exceed 3 percent. The Director may offer a lower interest rate to a qualified applicant who is a public entity if the project is located in a disadvantaged community.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010; A by R063-11, 2-15-2012)

NAC 701.695 Recordkeeping and accounting requirements for qualified applicants who receive loans. ([NRS 701.595](#)) Each qualified applicant who receives a loan from the Account shall:

1. Establish a dedicated file for the project. The file must contain an adequate record of all significant actions relating to the project.

2. Establish accounts that accurately and adequately show all amounts of money:

(a) Received as financial assistance from the Account;

(b) Received and spent on the project; and

(c) Received as income from the project.

3. Establish a system of accounting which ensures that the final total costs of the project, including all direct and indirect costs, are recorded accurately.

4. Establish and maintain such other accounts and records as are required by the Director and required for compliance with the requirements for reporting established by the Federal Government.

5. Retain all records relating to the project for at least 3 years after final repayment of financial assistance has been made or for any longer period required by the Director.

6. Make any records relating to the project available at any reasonable time for inspection or copying by any authorized representative of the Director.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010; A by R063-11, 2-15-2012)

NAC 701.700 Audits. ([NRS 701.595](#))

1. If an audit is required by federal law or by an agency of the Federal Government, or if the Director determines that an audit is necessary to ensure the integrity of the Account, the Director may require that an audit be performed of the records relating to a project.

2. Any audit required pursuant to this section must be performed at the expense of the qualified applicant by an appropriate professional or expert who is independent of the qualified applicant.

3. A report of the audit must be prepared by the auditor in the form prescribed by the Director.

(Added to NAC by Office of Energy by R161-09, eff. 6-30-2010; A by R063-11, 2-15-2012)