

APPLICATION PROCESS



Nevada Governor's
Office of Energy

- Potential applicants may request the application form from the Governor's Office of Energy (GOE) by sending an e-mail to lwickham@energy.nv.gov in the subject line of "Application Request" and providing a short description of the project.
- The Application must be filed electronically to lwickham@energy.nv.gov by attaching a PDF and Excel workbook of the confidential application, and a PDF of the redacted application.
- The application fee needs to be sent either via wire or mail before an application can be considered filed.

Questions:

Questions related to the tax abatement process may be directed to:

- The GOE point of contact, Laura Wickham at lwickham@energy.nv.gov or 775-687-7183 for the application and pre- and post-hearing process questions.
- The Nevada Department of Taxation point of contact, Jo Lynn Smith at 775-684-2000 for sales and use tax related questions.
- The Nevada Department of Taxation point of contact, Jeffrey Mitchell at 775-684-2095 for property tax related questions.

Important Notes:

NOTE 1: A partial abatement of taxes approved by the GOE director is prospective only and must not be applied retroactively to any tax imposed before the execution of the abatement agreement between the GOE and the applicant.

NOTE 2: (To Applicants or Potential Applicants): Pursuant to NRS 701A.360, the GOE director is required to **hold a public hearing** on any abatement application. Due to this fact, abatement applications that are before the GOE director are contested cases under Nevada's Administrative Procedures Act, NRS Chapter 233B. The Act prohibits members or employees of an agency assigned to render a decision or to make findings of fact and conclusions of law in a contested case from communicating, directly or indirectly, in connection with any issue of fact, with any person or party, nor, in connection with any issue of law, with any party or the party's representative, except upon notice and opportunity to all parties to participate.

Please do not attempt to plead your case to the GOE director or GOE employees outside of the formal application process.

If you have questions of law related to the abatement process, the GOE recommends that the applicants or potential applicants hire competent legal counsel to address such questions. GOE employees will not provide legal advice on issues related to your filed or planned application as doing so could violate NRS 7.285, as well as NRS Chapter 233B.

NOTE 3: The Nevada Department of Wildlife requirement that owners/applicants of all proposed energy projects (of applicable size) file a notice (application) and provide an initial fee to NDOW for evaluation of the project is a separate part of the process. To learn more please visit [AB 307 – Energy Planning and Conservation Fund](#).