

# **Interlocal Agreement**

## **Between Washoe County, the City of Reno, the City of Sparks, and Truckee Meadows Regional Planning Agency Regarding the Annual Population Estimate Process and Methodology**

This Interlocal Agreement (“ILA”) is made and entered into by and between the City of Reno, a municipal corporation of the State of Nevada (“City of Reno”), the City of Sparks, a municipal corporation of the State of Nevada (“City of Sparks”), the County of Washoe, a political subdivision of the State of Nevada (“Washoe County”), and Truckee Meadows Regional Planning Agency (“TMRPA”), a political subdivision of the State of Nevada.

WHEREAS, NRS 360.283 and 360.285 states that the Governor shall, on or before March 1 of each year, certify the population of each town, township, city and county in this state from the determination submitted to the Governor by the Department of Taxation (“Department”) in conjunction with the State Demographer, towns, cities, and counties for purposes of apportionment of tax proceeds amongst political subdivisions; and

WHEREAS, NRS 360.287 requires tax proceeds apportioned to any incorporated city to be distributed based on the population figures which are certified annually by the Governor; and

WHEREAS, Nevada Administrative Code (NAC) Section 360.300 to 360.390, inclusive, sets forth the general parameters by which the state estimates the population of its counties, cities, towns and townships; and

WHEREAS, Nevada Administrative Code Section 360.365(4) provides that a county government and the cities and towns within its boundaries may coordinate and agree upon the data to be used in the annual population estimates; and

WHEREAS, Washoe County has historically submitted population estimate data derived from the Washoe County Assessor’s records; and

WHEREAS, TMRPA is a regional planning agency organized under NRS 278.026-278.029 that tracks residential development within the geographical boundaries of Washoe County and producing a population estimate for Washoe County using the official count of dwelling units improves TMRPA’s ability to accomplish core Agency tasks; and

WHEREAS, the City of Reno, City of Sparks and Washoe County (“local governments”) desire TMRPA to prepare and submit, after review and any input by the local governments, annual population data to the State Demographer; and

WHEREAS, intergovernmental collaboration has proven to be an efficient and effective approach to address many challenges; and

WHEREAS, NRS 277.080 to 277.180, inclusive, and cited as the Interlocal Cooperation Act, provides through the provisions of NRS 277.110 for public agencies, which includes the City of Reno, City of Sparks, Washoe County and TMRPA, to enter into interlocal agreements to delegate any power, privilege, or authority exercised by one public agency to be exercised jointly with another agency; and

WHEREAS, the local governments agree to use the methodology below in accordance with applicable provisions within NRS and NAC Chapter 360 regarding population forecasting.

NOW, THEREFORE, be it resolved in consideration of the mutual promises and covenants set forth hereinafter, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree to the following process for participating in the annual Washoe County population estimate:

#### GENERAL PROVISIONS:

1. This ILA shall be effective July 1, 2024 (“Effective Date”).
2. It is agreed and recognized that TMRPA will function as the lead agency for providing the relevant *housing unit model* to the Nevada State Demographer (“Demographer”) for the purposes of determining the annual estimate of the population pursuant to Nevada Administrative Code (NAC) 360.300 to 360.390, inclusive.
3. Per NAC 360.365(2), the relevant *housing unit model* must include housing units listed on the county assessors’ records as of **July 1** of each year. Only units included on the county assessors’ records may be used unless the appropriate local governmental official certifies and documents to the Demographer, and the Demographer concurs with said documentation, that the unit has been approved for occupancy on or before **July 1<sup>st</sup>**.

#### HOUSING UNIT COUNTS:

Per NAC 360.365(2), the Washoe County Assessors’ Office **July 1** closed property roll file will be the source of the preliminary housing data; however, to ensure that all residential units certified for occupancy as of July 1 are captured in the housing unit model, the “supplemental” version of the Assessor’s property roll shall be used as the source for determining total housing unit counts. No later than **August 30<sup>th</sup>** of each year, or as soon thereafter as reasonably possible, TMRPA will obtain from the Assessors’ Office a database derived from the supplemental version of the July 1<sup>st</sup> closed property roll of all Assessor Parcel Numbers (APN’s) with a residential land use code and/or description. TMRPA will then tabulate and cross check the Assessors’ data to derive the *preliminary total housing counts*. The *preliminary total housing counts* will then be tabulated by jurisdiction based on the tax code of the respective APN and its corresponding housing units.

#### POPULATION ESTIMATES:

TMRPA will complete the *housing unit model*<sup>1</sup> by estimating the population of the county and the incorporated cities as set forth in NAC 360.300 to 360.390, inclusive. In general, the following methodology is used to calculate population estimates using the Washoe County housing unit model:

Total Population = Household Population + Group Quarters Population + Tribal Population

Household Population = Occupied Housing Units x Persons Per Household

Group Quarters Population = The Institutionalized and Non-institutionalized Group Quarters Population of Each Jurisdiction (as Determined by the Decennial Census, unless a more recent source is available and has been approved by the State Demographer)

---

<sup>1</sup> Certain terms defined in NAC Chapter 360 are used interchangeably with terms in this ILA as follows: (1) “housing unit model” as defined in NAC 360.335 and “total population”, and (2) “average household size” defined by NAC 360.305 and “Persons Per Household”.

Tribal Population = Tribal census tracts and tribal block groups are statistical geographic entities (as Determined by the Decennial Census, unless a more recent source is available and has been approved the State Demographer)

If the Demographer produces a “Group Quarters Survey” that is more current than the Decennial Census, then the results of that survey may be used as the source for the Group Quarters Population in a given estimate cycle. If one of the participating entities conducts a “Group Quarters Survey” that is more current than the decennial Census, and the Demographer certifies the methodology and results of the survey, then the results of that survey may be used as the source for the Group Quarters Population in a given estimate cycle, as applicable. For the purposes of this estimate, Group Quarters shall be defined as set forth in NAC 360.320.

The *preliminary total population estimates* shall be tabulated by jurisdiction.

### **ESTIMATES REVIEW AND DISTRIBUTION:**

TMRPA will provide the *preliminary total housing counts* and *preliminary total population estimates* to the Washoe County Community Services Department, City of Reno Department of Development Services, the City of Sparks Community Services Department, and the State Demographer for review and comment no later than **September 15<sup>th</sup>** of each year, or as soon thereafter as is reasonably possible. Per NAC 360.365(4), a county and the incorporated cities within that county may coordinate and agree upon the data to be included in the *housing unit model* for the county and each incorporated city. Per this ILA, the county and incorporated cities agree that the data to be included in the housing unit model will be based on the Assessor’s property roll. Upon request, TMRPA will provide each participating entity with this original “raw” data supplied by the Assessors’ Office (generally in Microsoft Excel or .xlxs format) for their individual review and analysis.

Per this ILA, each party agrees to provide comments on the *preliminary total housing counts*, *preliminary total population estimates*, or other aspects of the *housing unit model* to TMRPA by **October 15<sup>th</sup>**, or as soon thereafter as reasonably possible. This review process shall result in the *final total housing unit count*. The housing unit model must be submitted to the Demographer no later than the first working day in November in accordance with NAC 360.365(4).

In accordance with NAC 360.365 and 360.390, the Demographer prepares population estimates by averaging on an equal basis the results of the relevant county *housing unit model* and the *Nevada regression model* and distributes the population estimates to all participating entities no later than the first state working day in December of each year and prior to the submission of official population estimates to the Department of Taxation.

Each entity retains the right to appeal the final averaged total population estimate (i.e. the relevant county *housing unit model* results averaged with the *Nevada regression model* results) distributed by the Demographer for certification by the Governor in accordance with NRS 360.283(3) and NAC 360.390.

### **TERMINATION:**

This ILA may be terminated:

1. By the mutual consent of the Parties; or

2. For declared default or breach as follows: A default or breach may be declared with or without termination. This ILA may be terminated by any party by providing written notice of a default or breach by another party, provided the written notice is sent to all the other parties to this ILA. A default or breach may be declared as follows: (i) If a Party fails to provide or satisfactorily perform any of the conditions, work, deliverables, or services called for by this ILA within the time requirements specified in this ILA or within any granted extension of those time requirements; or (ii) If a Party materially breaches any material duty under this ILA and any such breach impairs the other Party's ability to perform. Termination upon a declared default or breach may be exercised only after service of formal written notice as specified above, and the subsequent failure of the defaulting party within 15 calendar days of receipt of that notice to provide evidence, satisfactory to the aggrieved party, showing that the declared default or breach has been corrected.

## **MISCELLANEOUS:**

1. Applicable Law. This ILA is to be governed by Nevada law, specifically including pertinent provisions of NRS Chapter 360, as amended, and NAC Chapter 360, as amended, the current version of which are attached hereto and incorporated herein as Attachments 1 and 2.

2. Indemnification. To the fullest extent permitted by law, each Party shall indemnify, hold harmless and defend the other Party from and against any and all liability, claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising in whole or in part out of any alleged negligent or willful acts or omissions of the indemnifying Party, its officers, employees and agents, excepting any liability arising out of the negligence or willful acts or omissions of the indemnified Party.

3. Compensation. The parties may separately agree, on a year-by-year basis, that the local governments compensate TMRPA at a reasonable rate for work performed by TMRPA under this ILA. In such a case, the parties will make any determination on compensation in a timely manner to allow for the local governments to budget accordingly.

4. Further Assurances. The parties shall execute and deliver such further documents, agreements, instruments and notices and shall take such other actions as may be necessary or appropriate to effectuate the intent and purpose of this ILA.

5. Assignment; Binding Effect. This ILA shall not be assigned without the written approval of the governing boards of the Parties.

6. Waiver. The failure of any party at any time or times to require performance of any provision hereof shall in no manner affect the right at a later time to enforce the same. No waiver by any party of any condition, or of any breach of any term, covenant, representation, or warranty contained herein, in any one or more instances, shall be deemed to be or construed as a further or continuing waiver of any such condition or breach or waiver of any other condition or of any breach of any other term, covenant, representation or warranty.

7. Entire Agreement; Modification. This ILA contains the entire agreement of the parties with respect to the matters addressed herein. This ILA may not be amended except by written consent of all parties in the same manner and with the same formalities by which this ILA was originally executed.

8. Governing Law. This ILA shall be governed by and construed and enforced in accordance with the laws of the State of Nevada.

9. Headings. The headings which appear at the commencement of each section are descriptive only and for convenience in reference to this ILA. Should there be any conflict between any heading and the section itself, the section itself and not the heading shall control as to construction.

10. Incorporation. Each recital and every attachment to which reference is made in this ILA is hereby incorporated in this ILA by this reference.

11. Force Majeure. No party shall be held liable for any loss or damage due to delay or failure in performance of any pact of this ILA from any cause beyond its control and without its fault or negligence, such as acts of God, acts of civil or military authority, third party or governmental challenges or lawsuits, government regulations, strikes, work stoppages, labor unrest, embargoes, epidemics, war, terrorist acts, riots, insurrections, fires, explosions, earthquakes, nuclear accidents, floods, strikes, power blackouts, volcanic action, other major environmental disturbances, or unusually severe weather conditions.

12. Survival. The representations, warranties, indemnities and waivers set forth in this ILA, and provisions relating to payments, shall survive the termination, for any reason whatsoever, of the ILA.

13. No Third-Party Rights. The parties expressly disclaim the creation of any right in any third party whatsoever under this ILA. There are no third-party beneficiaries. The only parties who may enforce this ILA and any of the rights under this ILA are the parties hereto.

14. Legal Relations. No liability shall attach to the parties by reason of entering into this ILA except as expressly provided herein.

15. Severability. If any provision of this ILA is held to be illegal, invalid, or unenforceable by a court of competent jurisdiction, the parties shall, if possible, agree on a legal, valid, and enforceable substitute provision that is as similar in effect to the deleted provision as possible. The remaining portion of the ILA not declared illegal, invalid, or unenforceable shall, in any event, remain valid and effective unless the provision found illegal, invalid, or unenforceable goes to the essence of this ILA.

[REMAINDER OF PAGE LEFT INTENTIONALLY BLANK]

IN WITNESS WHEREOF, the undersigned have executed this ILA as follows:

**CITY OF RENO**

ATTEST:

By: \_\_\_\_\_  
Hillary Schieve, Mayor

\_\_\_\_\_  
Mikki Huntsman, City Clerk

Approved as to form:

By: \_\_\_\_\_ Deputy City Attorney

---

**CITY OF SPARKS**

ATTEST:

By: \_\_\_\_\_  
Ed Lawson, Mayor

\_\_\_\_\_  
Lisa Hunderman, City Clerk

Approved as to form:

By: \_\_\_\_\_ Deputy City Attorney

---

**COUNTY OF WASHOE**

ATTEST:

By: \_\_\_\_\_  
Alexis Hill, Chair

\_\_\_\_\_  
Jan Galassini, County Clerk

Approved as to form:

By: \_\_\_\_\_ Deputy District Attorney

---

**TRUCKEE MEADOWS REGIONAL PLANNING AGENCY**

By: \_\_\_\_\_  
Devon Reese, RPGA Chair

Approved as to form:

By: \_\_\_\_\_ Legal Counsel



**Appendix A**  
NRS 360.283 to NRS 360.287, as amended

**NRS 360.283** Annual determination of population of towns, townships, cities and counties; employment of demographer.

1. The Department shall adopt regulations to establish a method of determining annually the population of each town, township, city and county in this State and estimate the population of each town, township, city and county pursuant to those regulations.
2. The Department shall, on or after July 1 of each year, issue an annual report of the estimated population of each town, township, city and county in this State as of July 1 of that year.
3. Any town, city or county in this State may petition the Department to revise the estimated population of that town, city or county. No such petition may be filed on behalf of a township. The Department shall by regulation establish a procedure to review each petition and to appeal the decision on review.
4. The Department shall, upon the completion of any review and appeal thereon pursuant to subsection 3, determine the population of each town, township, city and county in this State, and submit its determination to the Governor.
5. The Department shall employ a demographer to assist in the determination of population pursuant to this section and the projection of population pursuant to [NRS 360.289](#) and to cooperate with the Federal Government in the conduct of each decennial census as it relates to this State.

**NRS 360.285 Certification of population by Governor.**

1. For the purposes of this title, the Governor shall, on or before March 1 of each year, certify the population of each town, township, city and county in this state as of the immediately preceding July 1 from the determination submitted to the Governor by the Department pursuant to subsection 4 of [NRS 360.283](#).
2. Where any tax is collected by the Department for apportionment in whole or in part to any political subdivision and the basis of the apportionment is the population of the political subdivision, the Department shall use the populations certified by the Governor. The transition from one such certification to the next must be made on July 1 following the certification for use in the fiscal year beginning then. Every payment attributable to a fiscal year must be based upon the certification made on or before March 1 immediately preceding the fiscal year to which the payment will be attributed.

(Added to NRS by [1969, 1163](#); A [1975, 1648](#); [1983, 388](#); [1987, 1156](#); [1989, 1086](#); [1991, 329](#), [2090](#), [2108](#); [1999, 1096](#); [2011, 397](#); [2013, 11](#))

**NRS 360.287 Apportionment of tax receipts to cities.** Any person charged with the duty of apportioning any tax proceeds to any incorporated city shall use the population figures which are certified annually by the Governor.

(Added to NRS by 1971, 279; A 1977, 562; 1983, 389; 1987, 1721)

## **Appendix B**

### NAC 360.300 to 360.390, as amended

#### **ESTIMATION OF POPULATION**

**NAC 360.300 Definitions.** ([NRS 360.090](#), [360.283](#)) As used in [NAC 360.300](#) to [360.390](#), inclusive, unless the context otherwise requires, the words and terms defined in [NAC 360.305](#) to [360.355](#), inclusive, have the meanings ascribed to them in those sections.

(Added to NAC by Dep't of Taxation, eff. 9-1-89; A by Tax Comm'n, 8-7-90; R102-98, 11-20-98)

**NAC 360.305 "Average household size" defined.** ([NRS 360.283](#)) "Average household size" means the average number of persons in households located in a specified area, calculated by dividing the number of persons living in housing units within the area by the number of occupied housing units, excluding group quarters. In determining average household size, all occupants must be counted, including any lodgers, roomers, boarders, wards, foster children and resident employees who share living quarters.

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

**NAC 360.311 "Census" defined.** ([NRS 360.283](#)) "Census" means a survey in which information is collected from 100 percent of the sample population.

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

**NAC 360.315 "City-county ratio" defined.** ([NRS 360.283](#)) "City-county ratio" means the fraction or percentage of the total population of a county which is located within a certain city within the county.

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

**NAC 360.317 "Decennial census ratio" defined.** ([NRS 360.090](#), [360.283](#)) "Decennial census ratio" means the fraction or percentage of the total population of a county that is located within a certain incorporated city or unincorporated town within the county which is based on the most recent decennial census.

(Added to NAC by Tax Comm'n by R102-98, eff. 11-20-98)

**NAC 360.320 "Group quarters" defined.** ([NRS 360.283](#)) "Group quarters" means any living quarters which are not classified as a housing unit. The term includes institutional group quarters such as mental hospitals, homes for the aged and correctional institutions, and noninstitutional group quarters such as military barracks, college dormitories and rooming houses.

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

**NAC 360.325 "Household" defined.** ([NRS 360.283](#)) "Household" means the person or persons occupying a housing unit.

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

**NAC 360.330 "Housing unit" defined.** ([NRS 360.283](#)) "Housing unit" means a house, duplex, townhouse, condominium, apartment, mobile home, trailer, group of rooms or a single room occupied as a separate living quarter or, if vacant, intended for occupancy as a separate living quarter.

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

**NAC 360.335 "Housing unit model" defined.** ([NRS 360.283](#)) "Housing unit model" means a method by which the population of an area is estimated by multiplying the number of occupied housing units in the area by the average household size and adding the product to the total population of group quarters in that area.

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

**NAC 360.340 "Nevada regression model" defined.** ([NRS 360.090](#), [360.283](#)) "Nevada regression model" means a method, as determined by the Department and the demographer employed by the Department, by which the population of an area is estimated using population as a dependent variable and employment, labor force, school enrollment and any other relevant data as independent variables.

(Added to NAC by Dep't of Taxation, eff. 9-1-89; A by Tax Comm'n by R102-98, 11-20-98)

**NAC 360.345 “On-site count” defined.** ([NRS 360.283](#)) “On-site count” means a census conducted door to door in a specified area to count the total number of dwelling units, by type, the number of occupied dwelling units and the total population, including the population of group quarters. (Added to NAC by Dep’t of Taxation, eff. 9-1-89)

**NAC 360.350 “Separate living quarters” defined.** ([NRS 360.283](#)) “Separate living quarters” means an accommodation in which a single family, one person, two or more families or any other group of persons live and eat separately from any other persons in the building in which the living quarters are located, and for which there is direct access from the outside of the building or through a common hall.

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

**NAC 360.352 “Town-county ratio” defined.** ([NRS 360.090](#), [360.283](#)) “Town-county ratio” means the fraction or percentage of the total population of a county that is located within a certain unincorporated town within the county.

(Added to NAC by Tax Comm’n by R102-98, eff. 11-20-98)

**NAC 360.355 “Vacancy rate” defined.** ([NRS 360.283](#)) “Vacancy rate” means the average percentage of unoccupied housing units over a given period in a specified area.

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

**NAC 360.360 Use of table of residence rules issued by Bureau of the Census.** ([NRS 360.283](#)) When appropriate, the Department and the demographer employed by the Department will use the table of residence rules issued by the Bureau of the Census to determine residence.

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

**NAC 360.365 Determination of estimates for State and counties.** ([NRS 360.090](#), [360.283](#))

1. Except as otherwise provided in this section or [NAC 360.373](#), [360.375](#) or [360.377](#), estimates of the population of this State and its counties must be determined by averaging on an equal basis the results of the Nevada regression model and the relevant housing unit model.

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

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

4. A county and the incorporated cities and unincorporated towns within that county may coordinate and agree upon the data to be included in the housing unit models for the county and each incorporated city and unincorporated town. If the county, incorporated cities and unincorporated towns cannot agree by September 30, the question of what data may be included must be submitted to the Department and the demographer employed by the Department for resolution. Housing unit estimates must be submitted to the demographer employed by the Department not later than the first state working day in November.

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

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

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

(Added to NAC by Dep’t of Taxation, eff. 9-1-89; A by Tax Comm’n, 8-7-90; 9-13-91; 5-27-92; R102-98, 11-20-98; A by Dep’t of

**NAC 360.367 Determination of estimates for townships.** ([NRS 360.090](#), [360.283](#)) Estimates of the population of townships must be determined by using any one or more of the following:

1. Population counts prepared by the Bureau of the Census;
2. Estimates of the population of incorporated cities, unincorporated towns and counties; or
3. Any other available demographic information,

Ê subject to the approval of the Department and the demographer employed by the Department.

(Added to NAC by Tax Comm'n, eff. 9-13-91; A by R102-98, 11-20-98)

**NAC 360.368 Determination of estimates for unincorporated towns.** ([NRS 360.090](#), [360.283](#))

1. Except as otherwise provided in this section or [NAC 360.373](#), [360.375](#) or [360.377](#), the estimate of the population of an unincorporated town must be determined by using the town-county ratio for the unincorporated town obtained from the relevant housing unit model. The ratio may be adjusted by the Department and the demographer employed by the Department:

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

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

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

Ê The resulting town-county ratio must be multiplied by the total population of the county calculated pursuant to [NAC 360.365](#) or [360.375](#).

2. If the Department and the demographer employed by the Department determine that the data necessary to produce a workable housing unit model is not available, the estimate of the population of the unincorporated town may be determined by using:

(a) A decennial census ratio;

(b) A ratio obtained from the most relevant available information; or

(c) An average on an equal basis of the ratios set forth in paragraphs (a) and (b),

Ê as determined by the Department and the demographer employed by the Department.

(Added to NAC by Tax Comm'n by R102-98, eff. 11-20-98)

**NAC 360.370 Determination of estimates for incorporated cities.** ([NRS 360.090](#), [360.283](#))

1. Except as otherwise provided in this section or [NAC 360.373](#), [360.375](#) or [360.377](#), the estimate of the population of an incorporated city must be determined by using the city-county ratio for the incorporated city obtained from the relevant housing unit model. The ratio may be adjusted by the Department and the demographer employed by the Department:

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

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

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

Ê The resulting city-county ratio must be multiplied by the total population of the county calculated pursuant to [NAC 360.365](#) or [360.375](#).

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

3. If the Department and the demographer employed by the Department determine that the data necessary to produce a workable housing unit model and a workable adjusted Bureau of the Census ratio is not available, the estimate of the population of the incorporated city may be determined by using:

(a) A decennial census ratio;

(b) A ratio obtained from the most relevant available information; or

(c) An average on an equal basis of the ratios set forth in paragraphs (a) and (b),

Ê as determined by the Department and the demographer employed by the Department.

4. As used in this section, "adjusted Bureau of the Census ratio" means the fraction or percentage of the total population of a county that is located within a certain incorporated city or unincorporated town within the county which is based upon the most recent estimates prepared by the Bureau of the Census and is adjusted by the Department and the demographer employed by the Department for annexations, changes in housing units, any errors or omissions, and any other relevant information that comes to the attention of the Department and the demographer employed by the Department.

(Added to NAC by Dep't of Taxation, eff. 9-1-89; A by Tax Comm'n, 8-7-90; 9-13-91; R102-98, 11-20-98)

**NAC 360.373 Use of population count from decennial census. (NRS 360.090, 360.283)**

1. When the Bureau of the Census conducts a decennial census in this State, the population count from the decennial census may replace the estimates of populations calculated pursuant to [NAC 360.365](#), [360.368](#) and [360.370](#). An appropriate local government official may apply to the Department for approval to use the population count from the decennial census. The Department shall approve the request if the Department and the demographer employed by the Department determine that the population count is reasonable and the county and all of the incorporated cities and unincorporated towns within the county agree to use the population count.

2. If the county, incorporated cities and unincorporated towns cannot agree on a method to estimate population on or before December 1, the estimates of the populations of the county and all of the incorporated cities and unincorporated towns in that county must be determined pursuant to [NAC 360.365](#), [360.368](#) and [360.370](#).

3. If the population count from the decennial census is used to estimate the population of a county, incorporated city or unincorporated town, the population count must be adjusted, if necessary, by the Department and the demographer employed by the Department for the change in housing units between the effective date of the population count and July 1.

(Added to NAC by Tax Comm'n, eff. 8-7-90; A by R102-98, 11-20-98)

**NAC 360.375 Use of on-site count. (NRS 360.090, 360.283)**

1. An on-site count of persons in an incorporated city, unincorporated town or county may replace estimates of populations calculated pursuant to [NAC 360.365](#), [360.368](#) and [360.370](#) if the count is conducted in the manner specified by the Department and the demographer employed by the Department and is approved by the Department and the demographer employed by the Department before it is conducted.

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

(Added to NAC by Dep't of Taxation, eff. 9-1-89; A by Tax Comm'n by R102-98, 11-20-98)

**NAC 360.377 Use of population count from special census. (NRS 360.090, 360.283)**

1. If the Bureau of the Census conducts a special census in this State, the population count from the special census may replace the estimates of populations calculated pursuant to [NAC 360.365](#), [360.368](#) and [360.370](#).

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

(Added to NAC by Tax Comm'n, eff. 8-7-90; A by R102-98, 11-20-98)

**NAC 360.380 Accommodations included in inventory of housing units. (NRS 360.283)**

1. Occupied and vacant housing units must be included in the inventory of housing units. A boat, tent, van, cave or other similar accommodation must be included only if it is occupied by a person as his usual place of residence.

2. An occupied room or suite of rooms in a hotel, motel or similar accommodation must be classified as a housing unit only when occupied by persons who consider it their usual place of residence or who do not have usual places of residence elsewhere.

3. Vacant rooms or suites of rooms in a hotel, motel or similar accommodation must be classified as housing units if at least 75 percent of the hotel, motel or similar accommodation is occupied by permanent residents.

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

**NAC 360.385 Classification of housing units as occupied or vacant. (NRS 360.283)**

1. All housing units must be classified as occupied or vacant.

2. A housing unit must be classified as occupied if a person or persons are living in it as their usual place of residence or are only temporarily absent. If the person or persons occupying the unit have their usual place of residence elsewhere, the unit must be classified as vacant.

3. A housing unit must be classified as vacant if no one is living in it at the time calculations are being made, unless its occupants are only temporarily absent. If, at the time calculations are being made, the unit is temporarily occupied by a person or persons who have their usual place of residence elsewhere, the unit must be classified as vacant.

(Added to NAC by Dep't of Taxation, eff. 9189)

**NAC 360.390 Estimate for county, incorporated city or unincorporated town: Distribution by demographer; appeal; revised estimates. (NRS 360.090, 360.283)**

1. The demographer employed by the Department shall distribute to the designated representative of each county, incorporated city and unincorporated town the estimates of the population of the county, incorporated city or unincorporated town not later than the first state working day in December. A petition to appeal the estimates of the population of a county, incorporated city or unincorporated town must be submitted in writing to the Department not later than 2 weeks after the date on which the estimates are distributed. The petition must set forth the grounds for the appeal and include copies of all documentation supporting the appeal.

2. Upon filing a petition to appeal, the petitioner shall give notice of the appeal to the county and all incorporated cities and unincorporated towns within the county.

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

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

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

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

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

5. The Department and the demographer employed by the Department will review the petition and may issue revised estimates. If revised estimates are issued, the Department will notify the petitioner in writing of the revised estimates as soon as practicable. If the revised estimates are agreed to by the petitioner not later than 30 days after the date on which the written notification is issued, or within such additional period as agreed to by the Department and the petitioner, the Department will issue a written decision on the petition adopting the revised estimates as the estimates of the population of the respective county, incorporated city or unincorporated town. If the revised estimates are not timely agreed to by the petitioner or if the Department and the demographer employed by the Department determine not to issue revised estimates within 30 days after the submission of the petition, the Department will set the appeal for hearing.

6. The appeal must be heard by a hearing officer of the Department in accordance with the provisions of [NAC 360.043](#) to [360.200](#), inclusive. The Department will mail or transmit by facsimile machine to the petitioner and all counties, incorporated cities and unincorporated towns a notice of the date for the hearing during which oral arguments will be heard. The notice must be mailed or transmitted by facsimile machine not later than 5 state working days before the date of the hearing. Unless extended by the Department, an oral argument will be limited to 20 minutes.

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

8. An existing estimate of the population of any incorporated city or unincorporated town that does not submit a petition to appeal pursuant to this section will not be affected by any revised estimate that is agreed to by the Department and a petitioner pursuant to this section unless the Department determines that specific errors were made in the calculation of the existing estimate.

(Added to NAC by Dep't of Taxation, eff. 9-1-89; A by Tax Comm'n by R102-98, 11-20-98; A by Dep't of Taxation by R150-10, 12-20-2012)