NEVADA ADMINISTRATIVE CODE - 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. "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. "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. "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. "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. "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. "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. "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. "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. "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 Dept 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. "Vacancy rate" means the average percentage of unoccupied housing units over a given period in a specified area. (Added to NAC by Dept of Taxation, eff. 9-1-89)

NAC 360.360 Use of table of residence rules issued by Bureau of the Census. 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 Dept 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 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.

4. A county and the incorporated cities and unincorporated towns within that county shall 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 August 30, the question of what data may be included must be submitted to the department and the demographer employed by the department for resolution.

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 Dept 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)

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, 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.

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), 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.

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), 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.

2. 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.

3. 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.

4. 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 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.

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
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 Dept of Taxation, eff. 9-1-89)

NAC 360.385 Classification of housing units as occupied or vacant.

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 Dept of Taxation, eff. 9-1-89)

NAC 360.390 Appeal of estimate for county, incorporated city or unincorporated town. (NRS 360.090, 360.283)

1. 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 as soon as possible after the distribution of the estimates. Upon review of the petition, revised estimates may be issued.

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 shall 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 filed on or before December 14 and will be heard and ruled upon by a hearing officer of the department. The appeal is subject to the applicable provisions of this chapter and chapter 360 of NRS relating to practice and procedures before the commission.

5. 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.

6. The department shall 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.  

(Added to NAC by Dept of Taxation, eff. 9-1-89; A by Tax Comm n by R102-98, 11-20-98)