



**DEPARTMENT OF ADMINISTRATION**

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Date: December 12, 2011  
To: Janet Murphy, Budget Analyst V  
Department of Administration  
From: Cathy Gregg, Budget Analyst IV  
Budget and Planning Division  
Subject: BOARD OF EXAMINERS **ACTION** ITEM

The following describes an action item submitted for placement on the agenda of the next Board of Examiners meeting. An analysis of the action item and recommendation is also provided.

DEPARTMENT OF TAXATION

Nature of the Request

Pursuant to Senate Bill 493, Section 16.7 of the 2011 Legislature, the Department of Taxation must submit mining claim refund requests to the Board of Examiner's for approval. The Department of Taxation is requesting authority to pay 175 refund requests totaling \$5,767,114.

Recommendation

Below is a table summarizing the actions either approved or pending Board approval at this time, and provides an outlook for future potential mining claim refunds. This action item is recommended for approval.

BOE Meeting Date	Mining Refund	MBT Credit	Grand Total
November 2011	\$8,179,929.50	\$538,050.00	\$8,717,979.50
December 2011	\$522,960.00	\$7,140.00	\$530,100.00
January 2012	\$5,767,114.00	\$0.00	\$5,767,114.00
Totals to Date	\$14,470,003.50	\$545,190.00	\$15,015,193.50
<b>Total Mining Claims Deposited in Prior Biennium</b>			<b>\$18,135,081.50</b>
<b>Difference</b>			<b>\$3,119,888.00</b>

REVIEWED: <u>JM</u> ACTION ITEM: _____
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STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane  
Building L, Suite 235  
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BRIAN SANDOVAL  
Governor  
ROBERT R BARENGO  
Chair, Nevada Tax Commission  
WILLIAM CHISEL  
Executive Director

LAS VEGAS OFFICE  
Grant Sawyer Office Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE  
2550 Paseo Verde Parkway, Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

Date: December 5, 2011  
To: Cathy Gregg, Budget Analyst 4  
From: Brody Leiser, Deputy Executive Director *Brody Leiser*  
CC: Janet Murphy, Budget Analyst 5  
Alex Haartz, Program Analyst, Legislative Counsel Bureau  
Subject: Board of Examiners Action Item – Mining Fee Refunds

In accordance with Senate Bill (SB) 493 (see Attachment A) of the 2011 Legislative Session, the Department of Taxation requests the Board of Examiners' approval for payment of the attached list of 175 applications for mining fee refunds, totaling \$5,767,114 (see Attachment B). These refunds are for amounts paid by mining claim holders pursuant to Nevada Revised Statute (NRS) 517.187 (see Attachment C). Section 16.7 of SB 493 repeals NRS 517.187 for mining claims fees adopted in Assembly Bill (AB) 6 during the 26<sup>th</sup> Special Session. AB 6, section 47 (see Attachment D, page 54), amended NRS 517.187 to impose an additional fee on each filing by persons holding 11 or more mining claims. The fees deposited by the State Controller in the State General Fund totaled \$18.1 million.

Attachment B represents the Taxation's third submittal to the Board for approval of refund applications that the department received for amounts it verified were paid by the mining claim holders to the county recorders, forwarded by the county treasurers, and received by the State Controller's Office. SB 493, section 16.7, subsection 6 provides that all such claims presented by the department and approved by the Board "must be paid from the State General Fund."

SB 493, section 16.7, subsection 2 provides that the amount of fees paid by mining claim holders may be applied against the applicant's Modified Business Tax (MBT) liability with the excess amount carried forward until it is exhausted, unless the department determines it impractical to provide the full credit. Amounts that are not applied against an MBT liability will be refunded to the applicant. Due to lack of staff to track mining claim credits manually over an extended period, the department established a one-year timeframe in which it would be practicable to track and apply these amounts against MBT liabilities. Of the 175 applications the received and verified to date for this third submittal to the Board, the department did not identify any with  
✓ MBT accounts that will have the requested refund amounts applied to their liabilities over the following year.

The department will continue to present refund applications to the Board each month for payment approval as it receives and verifies them. Pursuant to Section 16.7 of SB 493, applications for mining fee refunds will  
✓ be accepted until June 30, 2013. To date, the department has forwarded 570 applications for refund, totaling \$14,470,003.50, for Board approval and identified 17 applicants that will have refund amounts, totaling \$545,190, applied to their MBT account liabilities.

Please contact Carolyn Misumi at 684-2071 if you have questions or require additional information.

Attachments

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Senate Bill No. 493—Committee on Revenue

CHAPTER.....

AN ACT relating to mining; creating the Mining Oversight and Accountability Commission and establishing its membership, powers and duties; revising provisions governing the calculation of net proceeds from certain mining operations conducted in this State; repealing a fee imposed on certain filings regarding mining claims; making an appropriation; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

Existing law does not provide for a single administrative body to oversee the activities of the various state agencies that have responsibility for the taxation, operation, safety and environmental regulation of mines and mining in this State. **Section 5** of this bill creates the Mining Oversight and Accountability Commission, consisting of seven members appointed by the Governor. Two of the members must be recommended by the Majority Leader of the Senate and two by the Speaker of the Assembly. In the first biennium, one member must be recommended by the Minority Leader of the Senate. In the next biennium, one member must be recommended by the Minority Leader of the Assembly. The authority of the Minority Leader of the Senate and the Minority Leader of the Assembly to make those recommendations alternates each biennium thereafter. **Section 7** of this bill requires the Commission to provide oversight of compliance with Nevada law relating to the activities of each state agency with respect to the taxation, operation, safety and environmental regulation of mines and mining in this State. **Section 7** also identifies particular state entities that are subject to the supervision of the Commission with respect to their activities related to mines and mining: (1) the Nevada Tax Commission and the Department of Taxation in the taxation of the net proceeds of minerals; (2) the Division of Industrial Relations of the Department of Business and Industry concerning the safe and healthful working conditions at mines; (3) the Commission on Mineral Resources and the Division of Minerals of the Commission; (4) the Bureau of Mines and Geology of the State of Nevada; and (5) the Division of Environmental Protection of the State Department of Conservation and Natural Resources in its activities concerning the reclamation of land used in mining. **Sections 8 and 13-16** of this bill establish certain reports and other information that those entities are required to provide to the Commission. **Section 11** of this bill authorizes the Commission to request the Legislative Commission to direct the Legislative Auditor to provide for a special audit or investigation of the activities of any state agency, board, bureau, commission or political subdivision in connection with the taxation, operation, safety and environmental regulation of mines and mining in this State. **Section 12** of this bill provides that certain regulations of the Nevada Tax Commission, Administrator of the Division of Industrial Relations, Commission on Mineral Resources and the State Environmental Commission concerning mines and mining are not effective unless they are reviewed by the Mining Oversight and Accountability Commission before being approved by the Legislative Commission. **Sections 12.5 and 12.7** of this bill revise provisions governing the calculation of net proceeds from certain mining operations conducted in this State.

During the 26th Special Session in 2010, the Legislature enacted a law imposing a fee on the filing of an affidavit of the work performed on or improvements made to a mining claim or an affidavit of the intent to hold a mining



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claim, if the person who holds the mining claim holds 11 or more mining claims in this State. (NRS 517.187) **Section 16.3** of this bill repeals that law. **Section 16.7** of this bill allows any person who paid that fee to receive a credit of the amount paid against any liability of the person for the state modified business tax or, if that is not practical, a refund of the amount paid.

**Section 16.5** of this bill makes an appropriation to the Department of Taxation to fund the costs for the Mining Oversight and Accountability Commission.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets [*deleted text(s)*] is material to be omitted.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

**Section 1.** Chapter 362 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 to 12 inclusive, of this act.

**Sec. 2.** *As used in sections 2 to 12, inclusive, of this act, unless the context otherwise requires, the words and terms defined in sections 3 and 4 of this act have the meanings ascribed to them in those sections.*

**Sec. 3.** *“Chair” means the Chair of the Commission.*

**Sec. 4.** *“Commission” means the Mining Oversight and Accountability Commission created by section 5 of this act.*

**Sec. 5.** *1. There is hereby created the Mining Oversight and Accountability Commission consisting of seven members appointed as follows:*

- (a) Two members appointed by the Governor;*
- (b) Two members appointed by the Governor from a list of persons recommended by the Majority Leader of the Senate;*
- (c) Two members appointed by the Governor from a list of persons recommended by the Speaker of the Assembly; and*
- (d) One member appointed by the Governor from a list of persons recommended by the Minority Leader of the Senate or the Minority Leader of the Assembly. The Minority Leader of the Senate shall recommend persons for appointment for the initial term, the Minority Leader of the Assembly shall recommend persons for appointment for the next succeeding term, and thereafter, the authority to recommend persons for appointment must alternate each biennium between the Houses of the Legislature.*

*2. The Governor, Majority Leader of the Senate, Speaker of the Assembly, Minority Leader of the Senate and Minority Leader of the Assembly shall confer before the Governor makes an appointment to ensure that:*



and must be reverted to the State General Fund on or before September 21, 2012, and September 20, 2013, respectively.

**Sec. 16.7.** 1. Any person who paid any fee, interest or penalty imposed pursuant to NRS 517.187 may, on or before June 30, 2013, apply to the Department of Taxation pursuant to this section for a credit or refund of the total amount paid by the person pursuant to NRS 517.187.

2. Upon the receipt of an application pursuant to subsection 1 and proof to the satisfaction of the Department of Taxation of the total amount paid by the applicant pursuant to NRS 517.187, the Department shall:

(a) Except as otherwise provided in paragraph (b), allow the applicant a credit of the total amount paid by the person pursuant to NRS 517.187 against any liability of the person for the tax imposed pursuant to NRS 363B.110, and carry any unused portion of the credit forward until the credit is exhausted; or

(b) If the Department determines that it is impractical to provide a full credit to the applicant pursuant to paragraph (a), cause to be refunded to the applicant the total amount paid by the applicant pursuant to NRS 517.187.

3. A person who paid any fee, interest or penalty imposed pursuant to NRS 517.187 is not entitled to receive any penalty or interest on the amount paid.

4. The failure of any person to apply to the Department of Taxation pursuant to subsection 1 within the time prescribed constitutes a waiver of any demand against the State for any credit or refund of any fee, interest or penalty paid by or on behalf of the person pursuant to NRS 517.187.

5. Each county recorder shall, upon the request of the Department of Taxation, provide to the Department such documentation as the Department determines to be necessary to verify the total amount paid pursuant to NRS 517.187 by any person who applies to the Department pursuant to subsection 1.

6. All refunds made pursuant to this section must be paid from the State General Fund upon claims presented by the Department of Taxation, approved by the State Board of Examiners, and allowed and paid as other claims against the State are allowed and paid.

**Sec. 17.** The Department of Taxation shall submit to the Mining Oversight and Accountability Commission created by section 5 of this act at the first regular meeting of the Commission following the effective date of this section a comprehensive audit program that sets forth the Department's plan for completing an audit of every mining operator or other person who is required to



file a statement concerning the extraction of minerals in this State pursuant to NRS 362.100 to 362.240, inclusive.

**Sec. 17.3.** The amendatory provisions of section 12.5 of this act:

1. Do not apply to or affect any determination of gross yield or net proceeds required pursuant to NRS 362.100 to 362.240, inclusive, for the calendar year 2011.

2. Apply for the purposes of estimating and determining gross yield and net proceeds pursuant to NRS 362.100 to 362.240, inclusive, for the calendar year 2012 and each calendar year thereafter.

**Sec. 17.5.** The amendatory provisions of section 12.7 of this act:

1. Do not apply to or affect any determination of gross yield or net proceeds required pursuant to NRS 362.100 to 362.240, inclusive, for the calendar year 2013.

2. Apply for the purposes of estimating and determining gross yield and net proceeds pursuant to NRS 362.100 to 362.240, inclusive, for the calendar year 2014 and each calendar year thereafter.

**Sec. 17.7.** 1. The Nevada Tax Commission, on or before January 1, 2012, and subject to the requirements of section 12 of this act, shall adopt regulations to carry out the provisions of NRS 362.120, as amended by section 12.5 of this act.

2. In adopting regulations pursuant to subsection 1, the Nevada Tax Commission shall amend or repeal any of its existing regulations that conflict or are inconsistent with the provisions of NRS 362.120, as amended by section 12.5 of this act.

**Sec. 18.** Notwithstanding the provisions of section 5 of this act, as soon as practicable after the effective date of this section, the Governor shall appoint to the Mining Oversight and Accountability Commission created by section 5 of this act:

1. One member pursuant to paragraph (a), (b) and (c), respectively, of subsection 1 of that section whose term expires on June 30, 2012; and

2. One member pursuant to paragraph (a), (b), (c) and (d), respectively, of subsection 1 of that section whose term expires on June 30, 2013.

**Sec. 19.** 1. This section and sections 1 to 12, inclusive, and 13 to 18, inclusive, of this act become effective upon passage and approval.

2. Section 12.5 of this act becomes effective on January 1, 2012.



3. Section 12.7 of this act becomes effective on January 1, 2014.



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Refund of Mining Fees Paid Pursuant to NRS 517.187  
As of December 6, 2011

#	Name	Make Check Payable To	County Where Fees Paid	Date Received	Claim	Amount Paid
1	ALLIED NEVADA GOLD CORP FOR ANG NORTHEAST LLC	ALLIED NEVADA GOLD CORP	EUREKA	11/08/11	\$	2,720.00
2	ALLIED NEVADA GOLD CORP FOR ANG NORTH LLC	ALLIED NEVADA GOLD CORP	EUREKA	11/08/11	\$	30,090.00
3	ALLIED NEVADA GOLD CORP FOR ANG CORTEZ LLC	ALLIED NEVADA GOLD CORP	EUREKA	11/08/11	\$	3,060.00
4	ALLIED NEVADA GOLD CORP FOR ANG CORTEZ LLC	ALLIED NEVADA GOLD CORP	EUREKA	11/08/11	\$	2,720.00
5	ALLIED NEVADA GOLD CORP FOR ANG EUREKA LLC	ALLIED NEVADA GOLD CORP	EUREKA	11/08/11	\$	73,440.00
6	ALLIED NEVADA GOLD CORP FOR ANG CENTRAL LLC	ALLIED NEVADA GOLD CORP	EUREKA	11/08/11	\$	20,060.00
7	ALLIED NEVADA GOLD CORP FOR ALLIED VISTA NEVADA CORP	ALLIED NEVADA GOLD CORP	PERSHING	11/08/11	\$	24,140.00
8	ALLIED NEVADA GOLD CORP FOR ALLIED NEVADA GOLD HOLDINGS LLC	ALLIED NEVADA GOLD CORP	PERSHING	11/08/11	\$	7,140.00
9	ALLIED NEVADA GOLD CORP FOR HYCROFT RESOURCES & DEV INC	ALLIED NEVADA GOLD CORP	PERSHING	11/08/11	\$	230,685.00
10	ALLIED NEVADA GOLD CORP FOR ALLIED VISTA NEVADA CORP	ALLIED NEVADA GOLD CORP	WHITE PINE	11/08/11	\$	2,720.00
11	ALLIED NEVADA GOLD CORP FOR ANG CENTRAL LLC	ALLIED NEVADA GOLD CORP	WHITE PINE	11/08/11	\$	17,085.00
12	ALLIED NEVADA GOLD CORP FOR ANG CENTRAL LLC	ALLIED NEVADA GOLD CORP	LANDER	11/08/11	\$	55,675.00
13	ALLIED NEVADA GOLD CORP FOR ALLIED NEVADA GOLD HOLDINGS LLC	ALLIED NEVADA GOLD CORP	LANDER	11/08/11	\$	51,170.00
14	ALLIED NEVADA GOLD CORP FOR ANG NORTHEAST LLC	ALLIED NEVADA GOLD CORP	LANDER	11/08/11	\$	6,800.00
15	ALLIED NEVADA GOLD CORP FOR ANG CORTEZ LLC	ALLIED NEVADA GOLD CORP	LANDER	11/08/11	\$	97,240.00
16	ALLIED NEVADA GOLD CORP FOR HYCROFT RESOURCES & DEV INC	ALLIED NEVADA GOLD CORP	HUMBOLDT	11/08/11	\$	324,090.00
17	ALLIED NEVADA GOLD CORP FOR ALLIED NEVADA GOLD HOLDINGS LLC	ALLIED NEVADA GOLD CORP	HUMBOLDT	11/08/11	\$	12,580.00
18	ALLIED NEVADA GOLD CORP FOR ANG NORTHEAST LLC	ALLIED NEVADA GOLD CORP	ELKO	11/08/11	\$	81,600.00
19	ALLIED NEVADA GOLD CORP FOR ANG PONY LLC	ALLIED NEVADA GOLD CORP	ELKO	11/08/11	\$	110,330.00
20	ALLIED NEVADA GOLD CORP FOR ANG NORTH LLC	ALLIED NEVADA GOLD CORP	ELKO	11/08/11	\$	39,695.00
21	ALLIED NEVADA GOLD CORP FOR ALLIED VISTA NEVADA CORP	ALLIED NEVADA GOLD CORP	ELKO	11/08/11	\$	18,190.00
22	ALLIED NEVADA GOLD CORP FOR ALLIED VISTA NEVADA CORP	ALLIED NEVADA GOLD CORP	ESMERALDA	11/08/11	\$	6,630.00
23	ALLIED NEVADA GOLD CORP FOR ALLIED NEVADA GOLD CORP	ALLIED NEVADA GOLD CORP	ESMERALDA	11/08/11	\$	5,015.00
24	ALLIED NEVADA GOLD CORP FOR ALLIED VISTA NEVADA CORP	ALLIED NEVADA GOLD CORP	WASHOE	11/08/11	\$	10,795.00
25	ALLIED NEVADA GOLD CORP FOR ANG EUREKA LLC	ALLIED NEVADA GOLD CORP	NYE	11/08/11	\$	28,645.00
26	JAY SCOTT	JAY SCOTT	LANDER	11/08/11	\$	170.00
27	JAY SCOTT	JAY SCOTT	LANDER	11/08/11	\$	2,170.00
28	JAY SCOTT	JAY SCOTT	EUREKA	11/08/11	\$	3,990.00
29	NEWMONT MINING CORPORTATION FOR NEVADA EAGLE RESOURCES LLD	NEWMONT MINING CORP	CHURCHILL	11/09/11	\$	780.00
30	INC	NEWMONT MINING CORP	ELKO	11/09/11	\$	26,130.00
31	INC	NEWMONT MINING CORP	ELKO	11/09/11	\$	49,140.00
32	NEWMONT MINING CORPORTATION FOR PITTSTON NEVADA GOLD CO LTD	NEWMONT MINING CORP	ELKO	11/09/11	\$	66,885.00
33	NEWMONT MINING CORPORTATION FOR AUDEX INC	NEWMONT MINING CORP	ELKO	11/09/11	\$	12,285.00
34	NEWMONT MINING CORPORTATION FOR NEVADA EAGLE RESOURCES LLC	NEWMONT MINING CORP	ELKO	11/09/11	\$	24,570.00
35	NEWMONT MINING CORPORTATION FOR FRONTEER DEVELOPMENT (USA) INC	NEWMONT MINING CORP	ELKO	11/09/11	\$	28,080.00
36	NEWMONT MINING CORPORTATION FOR FRONTEER DEVELOPMENT (USA) INC	NEWMONT MINING CORP	ELKO	11/09/11	\$	6,240.00
37	NEWMONT MINING CORPORTATION FOR FRONTEER DEVELOPMENT (USA) INC	NEWMONT MINING CORP	ELKO	11/09/11	\$	17,160.00
38	NEWMONT MINING CORPORTATION FOR NEVADA EAGLE RESOURCES LLC	NEWMONT MINING CORP	ELKO	11/09/11	\$	4,290.00
39	NEWMONT MINING CORPORTATION FOR JOSEPH POLOVINA	NEWMONT MINING CORP	ELKO	11/09/11	\$	1,755.00
40	NEWMONT MINING CORPORTATION FOR FRONTEER DEVELOPMENT (USA) INC	NEWMONT MINING CORP	ELKO	11/09/11	\$	45,240.00
41	NEWMONT MINING CORPORTATION FOR FRONTEER DEVELOPMENT (USA) INC	NEWMONT MINING CORP	ELKO	11/09/11	\$	1,170.00
42	NEWMONT MINING CORPORTATION FOR FRONTEER DEVELOPMENT (USA) INC	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	7,995.00
43	NEWMONT MINING CORPORTATION FOR ROBERT L & FAYE G FOSTER/JAY C & ROBERTA J WINROD	NEWMONT MINING CORP	LANDER	11/09/11	\$	5,850.00
44	NEWMONT MINING CORPORTATION FOR FRONTEER DEVELOPMENT (USA) INC	NEWMONT MINING CORP	LANDER	11/09/11	\$	32,175.00
45	NEWMONT MINING CORPORTATION FOR NEVADA EAGLE RESOURCES	NEWMONT MINING CORP	MINERAL	11/09/11	\$	5,070.00
46	NEWMONT MINING CORPORTATION FOR FRONTEER DEVELOPMENT (USA) INC	NEWMONT MINING CORP	NYE	11/09/11	\$	394,065.00
47	NEWMONT MINING CORPORTATION FOR STERLING GOLD MINING CORP	NEWMONT MINING CORP	NYE	11/09/11	\$	40,755.00
48	NEWMONT MINING CORPORTATION FOR NEVADA EAGLE RESOURCES	NEWMONT MINING CORP	NYE	11/09/11	\$	195.00
49	NEWMONT MINING CORPORTATION FOR NEVADA EAGLE RESOURCES	NEWMONT MINING CORP	PERSHING	11/09/11	\$	195.00
50	NEWMONT MINING CORPORTATION FOR NEVADA EAGLE RESOURCES	NEWMONT MINING CORP	PERSHING	11/09/11	\$	3,120.00
51	NEWMONT MINING CORPORTATION FOR NEVADA EAGLE RESOURCES	NEWMONT MINING CORP	PERSHING	11/09/11	\$	97.50
52	NEWMONT MINING CORPORTATION FOR NEWMONT USA LIMITED	NEWMONT MINING CORP	PERSHING	11/09/11	\$	27,495.00
53	NEWMONT MINING CORPORTATION FOR NEWMONT USA LIMITED	NEWMONT MINING CORP	PERSHING	11/09/11	\$	43,290.00
54	NEWMONT MINING CORPORTATION FOR NEWMONT CAPITAL LIMITED	NEWMONT MINING CORP	PERSHING	11/09/11	\$	780.00
55	NEWMONT MINING CORPORTATION FOR NEWMONT CAPITAL LIMITED	NEWMONT MINING CORP	PERSHING	11/09/11	\$	780.00
56	NEWMONT MINING CORPORTATION FOR ALAN S BOYACK ET AL	NEWMONT MINING CORP	ELKO	11/09/11	\$	2,047.50
57	NEWMONT MINING CORPORTATION FOR CLARK R POWELL ET AL	NEWMONT MINING CORP	ELKO	11/09/11	\$	682.50
58	NEWMONT MINING CORPORTATION FOR MERRILL PALMER	NEWMONT MINING CORP	ELKO	11/09/11	\$	682.50
59	NEWMONT MINING CORPORTATION FOR NEWMONT MIDAS OPERATIONS INC	NEWMONT MINING CORP	ELKO	11/09/11	\$	131,527.50
60	NEWMONT MINING CORP FOR FRAZER CREEK EXPLORATION CO INC	NEWMONT MINING CORP	ELKO	11/09/11	\$	2,535.00
61	NEWMONT MINING CORPORTATION FOR NEWMONT CAPITAL LIMITED	NEWMONT MINING CORP	ELKO	11/09/11	\$	31,492.00
62	NEWMONT MINING CORPORTATION FOR NEWMONT USA LIMITED	NEWMONT MINING CORP	ELKO	11/09/11	\$	164,677.50
63	NEWMONT MINING CORPORTATION FOR SOUTH AFRICA PLATINUM LTD	NEWMONT MINING CORP	ELKO	11/09/11	\$	1,365.00
64	NEWMONT MINING CORPORTATION FOR EVOLVING GOLD CORPORATION	NEWMONT MINING CORP	ELKO	11/09/11	\$	7,410.00
65	NEWMONT MINING CORPORTATION FOR NEWMONT CAPITAL LIMITED	NEWMONT MINING CORP	ELKO	11/09/11	\$	31,492.00
66	INC	NEWMONT MINING CORP	ELKO	11/09/11	\$	2,535.00
67	NEWMONT MINING CORPORTATION FOR CLARK R POWELL ET AL	NEWMONT MINING CORP	ELKO	11/09/11	\$	682.50
68	NEWMONT MINING CORPORTATION FOR ALAN S BOYACK ET AL	NEWMONT MINING CORP	ELKO	11/09/11	\$	2,047.50

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## ATTACHMENT B

Refund of Mining Fees Paid Pursuant to NRS 517.187  
As of December 6, 2011

#	Name	Make Check Payable To	County Where Fees Paid	Date Received		Amount Paid
				Claim		
69	NEWMONT MINING CORPORATION FOR SOUTH AFRICA PLATINUM LTD	NEWMONT MINING CORP	ELKO	11/09/11	\$	1,462.50
70	NEWMONT MINING CORPORATION FOR NEWMONT MIDAS OPERATIONS INC	NEWMONT MINING CORP	ELKO	11/09/11	\$	131,527.50
71	NEWMONT MINING CORPORATION FOR MERRILL PALMER	NEWMONT MINING CORP	ELKO	11/09/11	\$	682.50
72	NEWMONT MINING CORPORATION FOR NEWMONT USA LIMITED	NEWMONT MINING CORP	ELKO	11/09/11	\$	164,580.00
73	NEWMONT MINING CORPORATION FOR VEK ASSOCIATES	NEWMONT MINING CORP	EUREKA	11/09/11	\$	4,680.00
74	NEWMONT MINING CORPORATION FOR NEWMONT CAPITOL LIMITED	NEWMONT MINING CORP	EUREKA	11/09/11	\$	24,570.00
75	NEWMONT MINING CORP FOR HIGH DESERT MINERAL RESOURCES INC	NEWMONT MINING CORP	EUREKA	11/09/11	\$	13,747.50
76	NEWMONT MINING CORPORATION FOR NEWMONT USA LTD	NEWMONT MINING CORP	EUREKA	11/09/11	\$	288,307.50
77	NEWMONT MINING CORPORATION FOR DRURY J THIERCOF ET AL	NEWMONT MINING CORP	EUREKA	11/09/11	\$	390.00
78	NEWMONT MINING CORPORATION FOR AU PROPERTIES LLC	NEWMONT MINING CORP	EUREKA	11/09/11	\$	585.00
79	NEWMONT MINING CORPORATION FOR AU PROPERTIES LLC	NEWMONT MINING CORP	EUREKA	11/09/11	\$	585.00
80	NEWMONT MINING CORPORATION FOR DRURY J THIERCOF ET AL	NEWMONT MINING CORP	EUREKA	11/09/11	\$	390.00
81	NEWMONT MINING CORPORATION FOR VEK ASSOCIATES	NEWMONT MINING CORP	EUREKA	11/09/11	\$	3,510.00
82	NEWMONT MINING CORP FOR HIGH DESERT MINERAL RESOURCES INC	NEWMONT MINING CORP	EUREKA	11/09/11	\$	13,747.50
83	NEWMONT MINING CORPORATION FOR VEK/ANDRUS ASSOCIATES	NEWMONT MINING CORP	EUREKA	11/09/11	\$	3,510.00
84	NEWMONT MINING CORPORATION FOR NEWMONT CAPITOL LTD	NEWMONT MINING CORP	EUREKA	11/09/11	\$	24,570.00
85	NEWMONT MINING CORPORATION FOR NEWMONT USA LTD	NEWMONT MINING CORP	EUREKA	11/09/11	\$	288,307.50
86	NEWMONT MINING CORPORATION FOR VEK	NEWMONT MINING CORP	EUREKA	11/09/11	\$	4,680.00
87	NEWMONT MINING CORP FOR BATTLE MOUNTAIN LANDER/HUMBOLDT POO	NEWMONT MINING CORP	LANDER	11/09/11	\$	79,365.00
88	NEWMONT MINING CORPORATION FOR NEWMONT CAPITAL LTD	NEWMONT MINING CORP	LANDER	11/09/11	\$	195.00
89	NEWMONT MINING CORP FOR NEVADA NORTH RESOURCES (USA) INC	NEWMONT MINING CORP	LANDER	11/09/11	\$	2,827.50
90	NEWMONT MINING CORPORATION FOR NEWMONT MCCOY COVE LTD	NEWMONT MINING CORP	LANDER	11/09/11	\$	68,932.50
91	NEWMONT MINING CORPORATION FOR HOSPAH COAL CO	NEWMONT MINING CORP	LANDER	11/09/11	\$	23,887.50
92	NEWMONT MINING CORP FOR NEVADA EAGLE RESOURCES LLC ET AL	NEWMONT MINING CORP	LANDER	11/09/11	\$	2,925.00
93	NEWMONT MINING CORPORATION FOR FAIRMILE GOLD MINING INC	NEWMONT MINING CORP	LANDER	11/09/11	\$	12,480.00
94	NEWMONT MINING CORPORATION FOR NEWMONT USA LTD	NEWMONT MINING CORP	LANDER	11/09/11	\$	134,160.00
95	NEWMONT MINING CORPORATION FOR BATTLE MOUNTAIN GOLD CO	NEWMONT MINING CORP	LANDER	11/09/11	\$	79,365.00
96	NEWMONT MINING CORP FOR NEVADA NORTH RESOURCES (USA) INC	NEWMONT MINING CORP	LANDER	11/09/11	\$	2,827.50
97	NEWMONT MINING CORPORATION FOR NEWMONT CAPITAL LTD	NEWMONT MINING CORP	LANDER	11/09/11	\$	195.00
98	NEWMONT MINING CORPORATION FOR NEWMONT MCCOY COVE LTD	NEWMONT MINING CORP	LANDER	11/09/11	\$	68,932.50
99	NEWMONT MINING CORPORATION FOR HOSPAH COAL COMPANY	NEWMONT MINING CORP	LANDER	11/09/11	\$	23,887.50
100	NEWMONT MINING CORP FOR NEVADA EAGLE RESOURCES LLC ET AL	NEWMONT MINING CORP	LANDER	11/09/11	\$	2,925.00
101	NEWMONT MINING CORPORATION FOR FAIRMILE GOLD MINING INC	NEWMONT MINING CORP	LANDER	11/09/11	\$	12,480.00
102	NEWMONT MINING CORPORATION FOR NEWMONT USA LTD	NEWMONT MINING CORP	LANDER	11/09/11	\$	132,307.50
103	NEWMONT MINING CORPORATION FOR NEWMONT USA LTD	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	246,187.50
104	NEWMONT MINING CORP FOR SWEENEY MINING ROCK AND SAND LLC	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	1,852.50
105	NEWMONT MINING CORP FOR NEVADA NORTH RESOURCES (USA) INC	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	19,792.50
106	NEWMONT MINING CORPORATION FOR FRANCO NEVADA US CORP	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	11,505.00
107	NEWMONT MINING CORPORATION FOR NEWMONT CAPITAL LTD	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	682.50
108	NEWMONT MINING CORPORATION FOR BATTLE MOUNTAIN GOLD CO	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	1,267.50
109	NEWMONT MINING CORPORATION FOR LARIE K & YEN D RICHARDSON	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	12,870.00
110	NEWMONT MINING CORPORATION FOR FRANK & JULIE SULLIVAN ET AL	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	1,072.50
111	NEWMONT MINING CORPORATION FOR FAIRMILE GOLD MINING INC	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	9,847.50
112	NEWMONT MINING CORP FOR FRONTEER DEVELOPMENT (USA) INC	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	68,542.50
113	NEWMONT MINING CORP FOR NEWMONT CAPITOL LTD, VEK/ANDRUS ASSOC	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	3,705.00
114	NEWMONT MINING CORPORATION FOR NEWMONT USA LTD	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	246,187.50
115	NEWMONT MINING CORP FOR SWEENEY MINING ROCK AND SAND LLC	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	1,852.50
116	NEWMONT MINING CORP FOR NEVADA NORTH RESOURCES (USA) INC	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	19,792.50
117	NEWMONT MINING CORP FOR NEVADA NORTH RESOURCES (USA) INC	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	1,072.50
118	NEWMONT MINING CORPORATION FOR LARIE K & YEN D RICHARDSON	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	12,870.00
119	NEWMONT MINING CORPORATION FOR BATTLE MOUNTAIN GOLD COMPANY	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	1,267.50
120	NEWMONT MINING CORPORATION FOR NEWMONT CAPITAL LTD	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	682.50
121	NEWMONT MINING CORPORATION FOR FRANCO NEVADA US CORP	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	11,505.00
122	NEWMONT MINING CORPORATION FOR FAIRMILE GOLD MINING INC	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	9,847.50
123	NEWMONT MINING CORPORATION FOR FRONTEER DEVELOPMENT USA INC	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	68,542.50
124	NEWMONT MINING CORPORATION FOR VEK/ANDRUS ASSOC	NEWMONT MINING CORP	HUMBOLDT	11/09/11	\$	3,705.00
125	NEWMONT MINING CORPORATION FOR NEWMONT USA LTD	NEWMONT MINING CORP	LINCOLN	11/09/11	\$	877.50
126	NEWMONT MINING CORPORATION FOR NEWMONT USA LTD	NEWMONT MINING CORP	LINCOLN	11/09/11	\$	2,437.50
127	NEWMONT MINING CORPORATION FOR NEWMONT USA LTD	NEWMONT MINING CORP	NYE	11/09/11	\$	38,317.50
128	NEWMONT MINING CORPORATION FOR NEWMONT USA LTD	NEWMONT MINING CORP	NYE	11/09/11	\$	3,412.50
129	NEWMONT MINING CORPORATION FOR NEWMONT USA LTD	NEWMONT MINING CORP	NYE	11/09/11	\$	38,317.50
130	NEWMONT MINING CORPORATION FOR NEWMONT USA LTD	NEWMONT MINING CORP	NYE	11/09/11	\$	3,412.50
131	CLARENCE J WENDT FOR ENERGEX LLC	CLARENCE J WENDT	LANDER	11/08/11	\$	3,500.00
132	CLARENCE J WENDT FOR MAX RESOURCES INC	CLARENCE J WENDT	NYE	11/08/11	\$	3,710.00
133	CLARENCE J WENDT FOR ENERGEX LLC	CLARENCE J WENDT	HUMBOLDT	11/08/11	\$	1,610.00
134	CLARENCE J WENDT FOR MAX RESOURCES INC	CLARENCE J WENDT	HUMBOLDT	11/08/11	\$	2,450.00
135	CLARENCE J WENDT	CLARENCE J WENDT	EUREKA	11/08/11	\$	2,660.00
136	CLARENCE J WENDT FOR MAX RESOURCES INC	CLARENCE J WENDT	EUREKA	11/08/11	\$	700.00
137	TECK AMERICAN INC	TECK AMERICAN INCORPORATED	PERSHING	11/09/11	\$	4,200.00

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Refund of Mining Fees Paid Pursuant to NRS 517.187  
As of December 6, 2011

#	Name	Make Check Payable To	County Where Fees Paid	Date Received		Amount Paid	
				Claim			
138	TECK AMERICAN INC	TECK AMERICAN INCORPORATED	EUREKA	11/09/11	\$	5,250.00	
139	TECK AMERICAN INC	TECK AMERICAN INCORPORATED	ELKO	11/09/11	\$	5,740.00	
140	RIO FORTUNA EXPLORATION (US) INC	RIO FORTUNA EXPLORATION (US) INC	NYE	07/20/11	\$	7,140.00	
141	ROYAL GOLD INC.	ROYAL GOLD INC	EUREKA	11/09/11	\$	2,240.00	
142	US GOLD CORPORATION FOR WHITE KNIGHT GOLD (US) INC	WHITE KNIGHT GOLD (US) INC	CHURCHILL	11/10/11	\$	9,095.00	
143	US GOLD CORPORATION FOR WHITE KNIGHT GOLD (US) INC	WHITE KNIGHT GOLD (US) INC	ELKO	11/10/11	\$	12,835.00	
144	US GOLD CORPORATION FOR WHITE KNIGHT GOLD (US) INC	WHITE KNIGHT GOLD (US) INC	EUREKA	11/10/11	\$	51,680.00	
145	US GOLD CORPORATION FOR NEVADA PACIFIC GOLD (US) INC	NEVADA PACIFIC GOLD (US) INC	ELKO	11/10/11	\$	6,120.00	
146	US GOLD CORPORATION FOR NEVADA PACIFIC GOLD (US) INC	NEVADA PACIFIC GOLD (US) INC	EUREKA	11/10/11	\$	35,785.00	
147	US GOLD CORPORATION FOR NEVADA PACIFIC GOLD (US) INC	NEVADA PACIFIC GOLD (US) INC	LANDER	11/10/11	\$	18,615.00	
148	US GOLD CORPORATION FOR NEVADA PACIFIC GOLD (US) INC	NEVADA PACIFIC GOLD (US) INC	NYE	11/10/11	\$	2,805.00	
149	US GOLD CORPORATION FOR TONE RESOURCES (US) INC	TONE RESOURCES (US) INC	ELKO	11/10/11	\$	5,695.00	
150	US GOLD CORPORATION FOR TONE RESOURCES (US) INC	TONE RESOURCES (US) INC	EUREKA	11/10/11	\$	19,890.00	
151	US GOLD CORPORATION FOR TONE RESOURCES (US) INC	TONE RESOURCES (US) INC	LANDER	11/10/11	\$	8,415.00	
152	US GOLD CORPORATION FOR TONE RESOURCES (US) INC	TONE RESOURCES (US) INC	PERSHING	11/10/11	\$	850.00	
153	US GOLD CORPORATION FOR GOLDEN PICK LLC	GOLDEN PICK LLC	EUREKA	11/10/11	\$	74,970.00	
154	US GOLD CORPORATION FOR TONKIN SPRINGS LLC	TONKIN SPRINGS LLC	EUREKA	11/10/11	\$	93,160.00	
155	US GOLD CORPORATION FOR DONALD K JENNINGS	US GOLD CORPORATION	EUREKA	11/10/11	\$	9,690.00	
156	US GOLD CORPORATION FOR GOLD STANDARD ROYALTY (NV) INC	US GOLD CORPORATION	EUREKA	11/10/11	\$	31,620.00	
157	US GOLD CORPORATION FOR GOLD STANDARD ROYALTY (NV) INC	US GOLD CORPORATION	EUREKA	11/10/11	\$	9,010.00	
158	US GOLD CORPORATION FOR SCOONOVER EXPLORATION LEASE	US GOLD CORPORATION	EUREKA	11/10/11	\$	9,350.00	
159	US GOLD CORPORATION FOR WKGUS LLC	WKGUS LLC	EUREKA	11/10/11	\$	83,215.00	
160	US GOLD CORPORATION FOR WKGUS LLC	WKGUS LLC	LANDER	11/10/11	\$	5,780.00	
161	US GOLD CORPORATION FOR NPGUS LLC	NPGUS LLC	HUMBOLDT	11/10/11	\$	38,760.00	
162	US GOLD CORPORATION FOR NPGUS LLC	NPGUS LLC	LANDER	11/10/11	\$	10,285.00	
163	US GOLD CORPORATION FOR NPGUS LLC	NPGUS LLC	WHITE PINE	11/10/11	\$	26,435.00	
164	US GOLD CORPORATION FOR TICUP LLC	TICUP LLC	WHITE PINE	11/10/11	\$	91,885.00	
165	JEREMY C WIRE	JEREMY C. WIRE	NYE	11/14/11	\$	1,610.00	
166	JEREMY C WIRE	JEREMY C. WIRE	MINERAL	11/14/11	\$	2,800.00	
167	EARL W ABBOTT FOR RUBICON RESOURCES INC	EARL W. ABBOTT	EUREKA	11/16/11	\$	7,770.00	
168	LOUISA LAZOVICH	LOUISA LAZOVICH	ELKO	11/16/11	\$	1,120.00	
169	CURT EVERSON FOR JR EXPLORATION LLC	CURT EVERSON	PERSHING	11/16/11	\$	1,330.00	
170	RODINIA LITHIUM INC	RODINIA LITHIUM INC	ESMERALDA	09/08/11	\$	86,020.00	
171	HUNSAKER INC FOR BLACK HAWK EXPLORATION	HUNSAKER INC	PERSHING	11/16/11	\$	2,100.00	
172	HUNSAKER INC FOR JR EXPLORATION LLC	HUNSAKER INC	EUREKA	11/16/11	\$	2,170.00	
173	HUNSAKER INC FOR SCOONOVER EXPLORATION LLC	HUNSAKER INC	EUREKA	11/16/11	\$	7,055.00	
174	HUNSAKER INC FOR SCOONOVER EXPLORATION LLC	HUNSAKER INC	PERSHING	11/16/11	\$	5,185.00	
175	LESTER THRASHER	LESTER THRASHER	LINCOLN	11/28/11	\$	2,450.00	
Total Refunds						<u>\$5,767,114.00</u>	✓

**NRS 517.180 Location of blind or unknown lode or vein in tunnel.** All blind lodes, or veins or lodes not previously known to exist, discovered in a tunnel run for the development of a vein or lode, or for the discovery of mines, and within 3,000 feet from the face of such tunnel, shall be located upon the surface and held in like manner to other lode claims under the provisions of this chapter.

[22:89:1897; C § 229; RL § 2443; NCL § 4141]

### General Provisions

#### **NRS 517.185 Fee for each document filed; disposition.**

1. In addition to any recording fee, each filing pursuant to NRS 517.050, 517.080, 517.110, 517.140, 517.170, 517.200 and 517.230 must be submitted with a filing fee in an amount established pursuant to subsection 2. The county recorder shall collect the filing fee and, on or before the fifth working day of each month, deposit with the county treasurer all such fees collected during the preceding month. The county treasurer shall quarterly pay the money collected to the Division. The Division shall deposit with the State Treasurer, for credit to the Account for the Division of Minerals created pursuant to NRS 513.103, all money received pursuant to this section.

2. The Commission on Mineral Resources shall, by regulation, establish the filing fee required pursuant to subsection 1 in an amount not to exceed \$6 per claim.

(Added to NRS by 1985, 1494; A 1989, 1595; 1991, 1780; 1993, 298, 1686; 1995, 579; 1999, 891, 3629; 2001, 66)

#### **NRS 517.187 Additional fee for filing made pursuant to NRS 517.230. [Effective through June 30, 2011.]**

1. An additional fee is hereby imposed upon each filing made pursuant to NRS 517.230 regarding a mining claim held by a person who holds 11 or more mining claims in this State on the date of that filing, in the amount determined in accordance with subsection 2. The person making that filing shall remit the fee to the county recorder in such a manner that, at the option of that person:

(a) The fee is paid in full at the time of the filing;

(b) One-half of the fee is paid at the time of the filing and the remainder of the fee is paid not later than June 1 of the calendar year immediately following the filing date; or

(c) The fee is paid in full not later than June 1 of the calendar year immediately following the filing date.

2. If the greatest number of mining claims held in this State by any of the persons who hold any of the mining claims to which a filing made pursuant to NRS 517.230 pertains is:

(a) Not less than 11 and not more than 199 on the date of that filing, the fee imposed by this section is \$70 for each mining claim to which the filing pertains.

(b) Not less than 200 and not more than 1,299 on the date of that filing, the fee imposed by this section is \$85 for each mining claim to which the filing pertains.

(c) Not less than 1,300 on the date of that filing, the fee imposed by this section is \$195 for each mining claim to which the filing pertains.

3. The county recorder shall:

(a) Obtain from each person who makes a filing pursuant to NRS 517.230 an affidavit declaring that the greatest number of mining claims held in this State on the date of that filing by any of the persons who hold any of the mining claims to which the filing pertains is:

(1) Less than 11;

(2) Not less than 11 and not more than 199;

(3) Not less than 200 and not more than 1,299; or

(4) Not less than 1,300; and

(b) Based upon the information set forth in that affidavit, collect any fee imposed on that filing pursuant to this section.

4. Any person who:

(a) Fails to pay the fee imposed pursuant to this section within the time required shall pay a penalty in the amount of 10 percent of the amount of the fee that is owed, in addition to the fee, plus interest at the rate of 1 percent per month, or fraction of a month, from the date on which the fee is due until the date of payment.

(b) Knowingly makes a false declaration in an affidavit provided to a county recorder pursuant to subsection 3 is guilty of a misdemeanor and shall pay the amount of any additional fee, penalty and interest required pursuant to this section on account of the falsification.

5. The county recorder shall, on or before the fifth working day of each month, deposit with the county treasurer all the fees, penalties and interest imposed pursuant to this section which are collected during the preceding month. The county treasurer shall quarterly remit all money so collected to the State Controller, who shall place the money in the State General Fund.

6. The State Controller shall take such action as may be necessary to ensure that the fees, penalties and interest imposed pursuant to this section are paid in full.

(Added to NRS by 2010, 26th Special Session, 91)

**NRS 517.190 Notice of location: Filing; evidentiary effect.** A locator of a mining claim or a claim for a mill site or tunnel right may file with the county recorder a notice of location which is prima facie evidence in all courts of justice of the first location of that claim.

[Part 3:89:1897; A 1907, 418; 1941, 92; 1931 NCL § 4122]—(NRS A 1985, 1501)

#### **NRS 517.195 Separate notices and certificates of location; effect of combining locations in notice or certificate.**

1. A locator shall:

(a) Post a separate notice of location; and

(b) Record a separate certificate of location,

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**NRS 517.230 Affidavit of work performed or improvements made; affidavit of owner or claimant; evidentiary effect of affidavits.**

1. On or before November 1 of the year for which labor is performed or improvements are made as required by law for a mining claim annually, the person in whose behalf the labor was performed or improvements made, or someone in the person's behalf, shall make and have recorded by the county recorder, in books kept for that purpose in the county in which the mining claim is situated, an affidavit setting forth:

- (a) The amount of money expended, or value of labor or improvements made, or both.
- (b) The character of expenditures or labor or improvements.
- (c) A description of the claim or part of the claim affected by the expenditures or labor or improvements.
- (d) The year for which the expenditures or labor or improvements were made and the dates on which they were made.
- (e) The name of the owner or claimant of the claim at whose expense the improvements or labor was made or performed.
- (f) The names of the persons, corporations, contractors or subcontractors who performed the work or made the improvements.

2. An affidavit made and recorded pursuant to subsection 1 or a copy thereof, certified by the county recorder, is prima facie evidence of the performance of the labor or the making of the improvements, or both.

3. On or before November 1 of each year that the performance of labor or the making of improvements is not required by law for a mining claim, the owner or claimant of the mining claim who intends to hold the claim, or someone in the owner or claimant's behalf, shall make and have recorded by the county recorder, in books kept for that purpose in the county in which the mining claim is situated, an affidavit setting forth:

- (a) The name and address of the owner or claimant of the mining claim.
- (b) The name of the mining claim, and the serial number, if any, assigned to the claim by the United States Bureau of Land Management.
- (c) The date that the affidavit was made.
- (d) A statement that the owner or claimant of the mining claim intends to hold the claim.

4. An affidavit made and recorded pursuant to subsection 3 or a copy thereof, certified by the county recorder, is prima facie evidence that the owner or claimant of the mining claim intended to hold the claim from 12 p.m. on September 1 of the year before the affidavit was made and recorded, until 11:59 a.m. on September 1 of the year that the affidavit was made and recorded.

[10:89:1897; C § 217; RL § 2431; NCL § 4129]—(NRS A 1960, 319; 1961, 422; 1969, 1003; 1971, 2202; 1985, 1502; 1993, 299)

**NRS 517.280 Certificates of location need not be sworn to; no required form.** Certificates of location need not be sworn to, and are not required to be in any specified form nor to state facts in any specific order, but must truly state the required facts.

[24:89:1897; added 1899, 93; C § 231; RL § 2445; NCL § 4143]—(NRS A 1961, 422)

**NRS 517.290 Applicability of NRS 517.010 to 517.280, inclusive.** The provisions of NRS 517.010 to 517.280, inclusive, shall be construed as equally applicable to all classes of locations, except where the requirement as to any one class is manifestly inapplicable to any other class or classes.

[23:89:1897; C § 230; RL § 2444; NCL § 4142]

**NRS 517.300 Unlawful acts; penalties.**

1. A person who willfully antedates or puts any false date or date other than the one on which the location is made upon any notice of location of any mining claim in this state is guilty of a category D felony and shall be punished as provided in NRS 193.130.

2. A person who willfully and knowingly makes a false material statement on the certificate of location or on any map required by this chapter is guilty of a category D felony and shall be punished as provided in NRS 193.130.

[1911 C&P § 410; RL § 6675; NCL § 10362]—(NRS A 1971, 2203; 1979, 1484; 1985, 1502; 1995, 1303)

**EFFECT OF PREVIOUSLY RECORDED DOCUMENTS; CONVEYANCES**

**NRS 517.350 Written instruments recorded in office of county recorder before February 20, 1873, deemed to impart notice to subsequent purchasers and encumbrancers.** All instruments of writing relating to mining claims copied into books of mining records or other records in the office of the county recorders of the several counties prior to February 20, 1873, shall, after February 20, 1873, be deemed to impart to subsequent purchasers and encumbrancers and all other persons whomsoever notice of the contents thereof. Nothing contained in this subsection shall be construed to affect any rights acquired or vested prior to February 20, 1873.

[1:20:1873; B § 320; BH § 2664; C § 2736; RL § 1635; NCL § 2136] + [2:20:1873; B § 321; BH § 2665; C § 2737; RL § 1636; NCL § 2137]—(NRS A 1971, 810)

**NRS 517.360 Records of mining claims, mill sites or tunnel rights made by mining district recorder or county recorder before March 16, 1897, declared valid; evidentiary effect of record.**

1. All records of lode or placer mining claims, mill sites or tunnel rights made by any mining district recorder or any county recorder prior to March 16, 1897, are hereby declared to be valid and to have the same force and effect as records made in pursuance of the provisions of NRS 517.010 to 517.280, inclusive.

2. Any such record, or a copy thereof duly verified by a mining district recorder or duly certified by a county recorder, shall be prima facie evidence of the facts therein stated.

[Part 3:89:1897; A 1907, 418; 1941, 92; 1931 NCL § 4122]

**NRS 517.370 Conveyances of mining claims: Formalities; construction and proof of conveyances before December 12, 1862.**

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Assembly Bill No. 6--Committee of the Whole

CHAPTER.....

AN ACT relating to governmental financial administration; revising certain appropriations from the State General Fund for the support of the civil government of the State of Nevada; authorizing expenditures by certain agencies and entities of the State Government; providing for the transfer of certain appropriated money to the next fiscal year; requiring the Clean Water Coalition to transfer certain money to the State Controller for deposit in the State General Fund; increasing fees imposed for certain filings or registrations made with the Office of the Secretary of State; revising provisions relating to foreclosure of real property; revising provisions relating to the use of money in the Account for Common-Interest Communities and Condominium Hotels; increasing certain administrative assessments imposed against persons who commit certain crimes; authorizing the Department of Corrections to adopt regulations to allow the Department to deduct money credited to the Offenders' Store Fund for certain purposes and to impose a charge on purchases of electronic devices; providing for the temporary transfer of certain lobbyist registration fees; increasing certain fees charged by the State Registrar; authorizing the Department of Wildlife to use fees collected for processing applications for tags for certain additional purposes; imposing an additional fee for filing certain affidavits relating to mining claims; reducing the basic support guarantees of school districts for purposes of apportionments from the State Distributive School Account; requiring the Department of Taxation to allow for the payment of delinquent taxes, fees or assessments without a penalty for a limited period in certain circumstances; requiring the Division of Insurance of the Department of Business and Industry to carry out a desk audit program to audit insurance premium tax returns; providing for the use of money from an award from the Temporary Assistance for Needy Families Emergency Contingency funds; making appropriations; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

The Legislature appropriated various sums of money for the support of the government of the State of Nevada during the 2009 Legislative Session. **Sections 1-7** of this bill reduce certain appropriations for Fiscal Years 2009-2010 and 2010-2011. **Sections 8 and 9** of this bill authorize expenditures of money by certain



officers, departments, boards, agencies, commissions and institutions that were not appropriated in part because of additional or increased fees they are authorized to collect. The additional expenditures reflect an offset for some of the reductions to appropriations. For example, **section 7** reduces the appropriation previously made to the Nevada Gaming Commission and the State Gaming Control Board. **Section 8** then increases the expenditures of the State Gaming Control Board to reflect an amount that the Board is expected to collect from increasing the hourly rate charged for investigations of applicants for licenses, findings of suitability or approval under the provisions of the Nevada Gaming Control Act who have not previously received a license, finding of suitability or other required approval under the Act. The authorized expenditures must be made in accordance with the provisions of the State Budget Act. (NRS 353.150-353.245)

**Sections 11, 12 and 13** of this bill transfer money appropriated from the State General Fund to the Nevada System of Higher Education and the Department of Corrections from Fiscal Year 2009-2010 to Fiscal Year 2010-2011.

**Sections 14 and 15** of this bill transfer certain sums allocated for projects of the State Public Works Board to other projects.

**Section 16** of this bill requires the Executive, Legislative and Judicial Departments of State Government to identify any additional reductions that may be made from renegotiating certain contracts.

**Section 17** of this bill specifically authorizes the Executive Department to identify additional reductions in amounts appropriated for contract services and building leases and transfer those amounts to Category 93, Reserve for Reversion.

**Section 18** of this bill requires the Clean Water Coalition, an entity created pursuant to interlocal agreement by the Clark County Water Reclamation District and the Cities of Henderson, Las Vegas and North Las Vegas, to make a transfer payment to the State Controller for deposit in the State General Fund for unrestricted State General Fund use.

Existing law provides that the Nevada Supreme Court may adopt rules providing for voluntary mediation with respect to a homeowner who is not in default but is at risk of default. (NRS 2.125) **Section 19** of this bill provides that the Nevada Supreme Court may adopt rules providing for voluntary mediation with respect to a small business whose commercial property is in default.

**Sections 20-30, 39 and 48-52** of this bill increase the amount of certain fees collected by the Secretary of State for filings, registrations, certificates, notices or other documents required to be provided to the Office of the Secretary of State. (NRS 78.780, 80.050, 86.561, 87.470, 87A.315, 87A.645, 88.415, 88.607, 88A.900, 90.360, 104.9525, 240.1657, 600.340, 600.355, 600.360, 600.370, 600.395)

Existing law provides for the payment of a fee for deposit in the Account for Foreclosure Mediation at the time of recording a notice of default and election to sell real property. **Section 31** of this bill provides for an additional fee for deposit in the State General Fund at the time of recording a notice of default and election to sell real property. (NRS 107.080)

**Section 32** of this bill authorizes the additional use of the money in the Account for Common-Interest Communities and Condominium Hotels to defray the costs and expenses of administering the Real Estate Division of the Department of Business and Industry, as authorized by the Legislature or Interim Finance Committee. (NRS 116.630)

Existing law requires the Secretary of State to charge and collect a fee for the filing of a certificate of domestic partnership, which must not exceed the amount estimated to cover the cost incurred by the Secretary of State for the issuance of the certificate and any other associated administrative costs. Existing law further



requires the Secretary of State to account for the fees received for associated administrative costs separately and use those fees solely to pay for expenses related to the registration of domestic partnerships. **Section 33** of this bill requires the Secretary of State to reconcile the fees received for associated administrative costs and the expenses of administering the registration of domestic partnerships and deposit any excess fees received for credit to the State General Fund at the end of each fiscal year. (NRS 122A.100)

Existing law provides that a justice or judge may impose an administrative assessment as part of the sentence for violation of a misdemeanor by a person who pleads or is found guilty or guilty but mentally ill. **Section 34** of this bill increases the amount of the administrative assessment and provides for a portion of such assessments to be credited to the State General Fund. (NRS 176.059)

Existing law requires that money received for the benefit of offenders through contributions that is not required to be deposited elsewhere be placed in the Offenders' Store Fund and expended for the welfare and benefit of all offenders sentenced to imprisonment in the state prison. (NRS 209.221) **Section 35** of this bill authorizes the Director of the Department of Corrections to deduct money from the Offenders' Store Fund to repay or defray the costs relating to the operation and maintenance of the offenders' store, coffee shop, gymnasium and visitation posts. The amount of the deduction must be established by regulation with the approval of the Board of State Prison Commissioners. **Section 35** further authorizes the Director, with approval of the Board, to adopt regulations imposing a charge on electronic devices purchased by an offender to defray the cost of operating such devices. Further, **sections 35 and 37** of this bill require the regulations to be adopted in accordance with the provisions of the Nevada Administrative Procedure Act. (Chapter 233B of NRS)

**Section 36** of this bill temporarily requires the Legislative Commission to transfer the first \$100,000 collected from fees for registration of lobbyists to the State General Fund. (NRS 218H.500)

Existing law authorizes the Secretary of State to provide courses of study for the mandatory training of notaries public, to charge reasonable fees for the courses of study and, if fees are collected, requires the Secretary of State to deposit those fees in the Notary Public Training Fund. **Section 38** of this bill instead requires the Secretary of State to deposit 25 percent of any such fees collected in the Notary Public Training Fund and 75 percent in the State General Fund. (NRS 240.018)

Existing law authorizes certain state entities to seek a temporary advance from the State General Fund for authorized expenses if the collection of expected revenue is delayed. (NRS 353.347-353.359) **Sections 41 and 42** of this bill authorize certain state entities whose legislative appropriations have been reduced and whose claims must be paid from the collection of certain fees, assessments or other receipts to seek a temporary advance from the State General Fund for authorized expenses if the collection of expected revenue is delayed.

Existing law requires the State Registrar of Vital Statistics to charge certain fees for providing certain vital records and for carrying out certain duties. **Sections 43 and 44** of this bill remove the specific amount of the fee the State Registrar is required to charge and instead requires the State Registrar to establish the amount of the fees by regulation. (NRS 440.175, 440.700) **Section 67** of this bill provides that the existing fees will continue to be imposed until the State Registrar adopts the new fees by regulation.

**Section 45** of this bill increases the license fee paid by a promoter of unarmed combat. (NRS 467.107)



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Existing law provides that the Department of Wildlife may use the fees collected for processing applications for tags only for certain specified purposes. (NRS 502.255) **Section 46** of this bill authorizes the Department to use such fees for certain additional purposes, including the costs associated with the Department's automated program for licensing and registration and titling of vessels and the issuance of licenses, permits and tags.

Existing law requires the annual filing of either an affidavit of the work performed on or improvements made to a mining claim or an affidavit of the intent to hold a mining claim. (NRS 517.230) **Section 47** of this bill imposes an additional fee on the filing of such an affidavit if the entity holding the mining claim holds 11 or more mining claims in this State.

**Sections 59-63** of this bill make appropriations to the Department of Health and Human Services, the Secretary of State, the State Gaming Control Board and the Legislative Fund.

The 2009 Session of the Legislature appropriated money from the State General Fund to the State Distributive School Account for the basic support guarantees of school districts and otherwise for the support of the system of public education for the 2009-2011 biennium. (Chapter 389, Statutes of Nevada 2009, at p. 2126) **Sections 53-57** of this bill reduce the basic support guarantees of all the 17 county school districts and otherwise make adjustments to address the budget shortfall.

**Section 58** of this bill temporarily revises provisions governing local funds available for the support of certain school districts.

**Section 64** of this bill requires the Department of Taxation to allow a person who on July 1, 2010, is delinquent in the payment of a tax, fee or assessment to pay the amount due without any penalty or interest in certain circumstances. This amnesty program will apply only to a person who files a request for relief and pays the amount due between July 1, 2010, and October 1, 2010.

**Section 65** of this bill requires the Division of Insurance of the Department of Business and Industry to carry out a desk audit program to audit insurance premium tax returns to determine compliance and requires the Commissioner of the Division to submit a plan to carry out the program to the Fiscal Analysis Division of the Legislative Counsel Bureau by June 1, 2010.

Existing law requires the Department of Health and Human Services to administer the Temporary Assistance for Needy Families program, which is established pursuant to Title IV of the Social Security Act, 42 U.S.C. 601 et seq. (NRS 422.270) Existing law also requires that any federal money allotted to the State for this program be deposited in the appropriate account of the Division of Welfare and Supportive Services of the Department and administered by that Division. (NRS 422.245) **Section 66** of this bill provides that, if the Department receives an award from the Temporary Assistance for Needy Families Emergency Contingency Fund, the money must be used: (1) to replace State general funds that have been appropriated for certain purposes, including family resource centers and Family to Family Connection programs; (2) for the support of autistic children at certain facilities; and (3) for transfer to the appropriate social services departments of Clark and Washoe Counties. **Section 66** further provides that the savings from the use of money received from the Temporary Assistance for Needy Families Emergency Contingency Fund must be reverted to the State General Fund.

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3. *The issuance of ~~the~~ licenses, permits and tags.*

**Sec. 47.** Chapter 517 of NRS is hereby amended by adding thereto a new section to read as follows:

1. *An additional fee is hereby imposed upon each filing made pursuant to NRS 517.230 regarding a mining claim held by a person who holds 11 or more mining claims in this State on the date of that filing, in the amount determined in accordance with subsection 2. The person making that filing shall remit the fee to the county recorder in such a manner that, at the option of that person:*

(a) *The fee is paid in full at the time of the filing;*

(b) *One-half of the fee is paid at the time of the filing and the remainder of the fee is paid not later than June 1 of the calendar year immediately following the filing date; or*

(c) *The fee is paid in full not later than June 1 of the calendar year immediately following the filing date.*

2. *If the greatest number of mining claims held in this State by any of the persons who hold any of the mining claims to which a filing made pursuant to NRS 517.230 pertains is:*

(a) *Not less than 11 and not more than 199 on the date of that filing, the fee imposed by this section is \$70 for each mining claim to which the filing pertains.*

(b) *Not less than 200 and not more than 1,299 on the date of that filing, the fee imposed by this section is \$85 for each mining claim to which the filing pertains.*

(c) *Not less than 1,300 on the date of that filing, the fee imposed by this section is \$195 for each mining claim to which the filing pertains.*

3. *The county recorder shall:*

(a) *Obtain from each person who makes a filing pursuant to NRS 517.230 an affidavit declaring that the greatest number of mining claims held in this State on the date of that filing by any of the persons who hold any of the mining claims to which the filing pertains is:*

(1) *Less than 11;*

(2) *Not less than 11 and not more than 199;*

(3) *Not less than 200 and not more than 1,299; or*

(4) *Not less than 1,300; and*

(b) *Based upon the information set forth in that affidavit, collect any fee imposed on that filing pursuant to this section.*

4. *Any person who:*

(a) *Fails to pay the fee imposed pursuant to this section within the time required shall pay a penalty in the amount of 10 percent*



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of the amount of the fee that is owed, in addition to the fee, plus interest at the rate of 1 percent per month, or fraction of a month, from the date on which the fee is due until the date of payment.

(b) Knowingly makes a false declaration in an affidavit provided to a county recorder pursuant to subsection 3 is guilty of a misdemeanor and shall pay the amount of any additional fee, penalty and interest required pursuant to this section on account of the falsification.

5. The county recorder shall, on or before the fifth working day of each month, deposit with the county treasurer all the fees, penalties and interest imposed pursuant to this section which are collected during the preceding month. The county treasurer shall quarterly remit all money so collected to the State Controller, who shall place the money in the State General Fund.

6. The State Controller shall take such action as may be necessary to ensure that the fees, penalties and interest imposed pursuant to this section are paid in full.

Secs. 48-52. [These sections were deleted.]

Sec. 53. Section 1 of chapter 389, Statutes of Nevada 2009, at page 2126, is hereby amended to read as follows:

Section 1. The basic support guarantee for school districts for operating purposes for the 2009-2010 Fiscal Year is an estimated weighted average of ~~[\$5,254]~~ \$5,186 per pupil. For each respective school district, the basic support guarantee per pupil for the 2009-2010 Fiscal Year is:

Carson City	<del>[\$6,228]</del>	\$6,155
Churchill	<del>[\$6,204]</del>	\$6,122
Clark	<del>[\$5,025]</del>	\$4,962
Douglas	<del>[\$5,333]</del>	\$5,268
Elko	<del>[\$6,815]</del>	\$6,730
Esmeralda	<del>[\$17,039]</del>	\$16,835
Eureka		\$100
Humboldt	<del>[\$6,402]</del>	\$6,322
Lander	<del>[\$6,264]</del>	\$6,184
Lincoln	<del>[\$9,866]</del>	\$9,743
Lyon	<del>[\$6,673]</del>	\$6,594
Mineral	<del>[\$8,656]</del>	\$8,541
Nye	<del>[\$6,582]</del>	\$6,504
Pershing	<del>[\$8,368]</del>	\$8,263
Storey	<del>[\$6,567]</del>	\$6,486
Washoe	<del>[\$5,350]</del>	\$5,284
White Pine	<del>[\$7,444]</del>	\$7,025



## Cathy Gregg

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**From:** Carolyn Misumi  
**Sent:** Monday, December 05, 2011 1:01 PM  
**To:** Cathy Gregg  
**Cc:** Bill Chisel; Brody Leiser; Janet E. Murphy; Haartz, Alex  
**Subject:** Board of Examiners Action Item - Approval of Mining Fee Refunds (3rd Request)  
**Attachments:** BOE Request for Mining Fee Refunds #3.pdf; Attachment A SB493\_EN.pdf; Attachment B BOE Mining Fee Refunds #3.pdf; Attachment C TITLE 46 Chapter 517 Mining Claims.pdf; Attachment D AB6\_EN (2010).pdf

Hi Ms. Gregg:

Attached is the Department of Taxation submittal for Board of Examiners (BOE) Action Item for the approval of mining fee refunds for the January 2012 BOE. Let me know if you have questions or require additional information. Thank you.

Carolyn Misumi  
Administrative Services Officer  
Department of Taxation  
(775) 684-2071  
Fax: (775) 684-2020

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