

established trend of the Nevada Tax Commission and this office which requires an actual sale of the products of the mine before gross yield may be determined.

In Attorney General's Opinion No. 69, dated August 23, 1943, this office had an opportunity to interpret the words "gross yield." We held there and hold now that by the use of the term "gross yield" the Legislature intended that such term was, and is, to be interpreted in its commonly accepted meaning, i.e., the entire product or proceeds of a mine reflected in dollars and cents *received* from the ore extracted during the semiannual period. We went on in that opinion to hold that the statute contemplated the computation of the proceeds of the extracted ore *in dollars and cents*, and held that the proceeds of the mine would be the moneys received from the actual amount of ore *mined and disposed of*. We feel at this time that the stockpiling of ore does not comply with the language above italicized in that the stockpile has not been "disposed of."

The Nevada Tax Commission on May 24, 1967, decided that a company may not use the stockpile inventory in computing the net proceeds of mines.

There is an additional reason why an actual sale of the product of the mine is necessary as a condition precedent to the computation of the gross yield; that is the unavailability of any other standard and sound basis upon which to determine the value of the extracts of a mine. If the sales price were not to be used, there would be a wide variety of opinions as to the value of the stockpile. The values of ore and metals are subject to daily variances, and it would be, we are advised, an insurmountable administrative task for the Tax Commission to attempt to place a value upon stockpiled ores or concentrates. Additionally we can envision, while such is not the case herein, that for one reason or another a mining operator could declare the value of his stockpile during the 6-month taxing period at one figure and hold the same for a future sale when the price of the metal involved increased substantially.

### CONCLUSION

Because of the above-mentioned legal and practical reasons, we answer Question No. 1 and Question No. 2 in the negative.

Respectfully submitted,

HARVEY DICKERSON  
Attorney General

By: John Sheehan  
Deputy Attorney General

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**OPINION NO. 68-533 ELECTIONS; ELECTION BOARDS**—Voting boards and counting boards comprising an election board, shall not consist of election board officers wholly of one party.

Carson City, September 6, 1968

Hon. John Koontz, Secretary of State, Carson City, Nevada 89701

Dear Mr. Koontz:

You have called to the attention of this office that certain county clerks are taking the position that the requirement that not all of the registered voters appointed as election board officers for any precinct or district shall be of the same political party, does not apply to counting boards.

## ANALYSIS

[NRS 293.217](#) reads in part as follows:

The county clerk of each county shall appoint and notify registered voters to act as election board officers for the various precincts and districts in the county as provided in [NRS 293.220](#) to [293.245](#), inclusive, and shall conclude such duties no later than 31 days preceding the election. Not all of the registered voters appointed as election board officers for any precinct or district shall be of the same political party.\* \* \*

It can readily be determined that the legislative purpose in requiring that all of the election board officers not be of the same party, is to provide against any favoritism or error on the part of boards against candidates of the opposite party. It is a fair and just requirement accruing to the benefit of all parties.

The question then arises as to whether a counting board is an election board as defined in [NRS 293.217](#). There can be no doubt that it is so designated by the very language of [NRS 293.233](#), which reads as follows:

In each precinct or district where there are 200 or more registered voters, the county clerk shall appoint two election boards and designate one the voting board and the other the counting board. The officers of the counting board shall count the votes and make the record of the votes. The voting board shall account for the records at the time the polls are closed and deliver to the counting board the ballot box containing the voted ballots and all other books and supplies in their possession. Upon such delivery, the counting board shall perform their duties as required by law. The time of service for the counting board shall be from the closing of the polls through the returning of the supplies and the result of votes cast to the county clerk.

It will be noted that election boards are divided into two categories: voting boards and counting boards.

It would be totally inappropriate and invalid to have the requirement that the voting segment of an election board be required to have representatives thereon from both parties, but that the counting board not be so constituted.

## CONCLUSION

It is therefore the opinion of this office that both voting boards and counting boards comprising an election board, shall not consist of election board officers wholly of one party.

Respectfully submitted,

HARVEY DICKERSON  
Attorney General

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**OPINION NO. 68-534 NEVADA TAX COMMISSION; AD VALOREM TAX ON THE PERSONAL PROPERTY OF MILITARY PERSONNEL**—When Nevada servicemen take their personal property with them to a sister state in which they are stationed, neither that state, nor Nevada, has authority to impose an ad valorem tax upon that property.

Carson City, September 9, 1968