



INSTRUCTIONS FOR:

NRS CHAPTER 179 ANNUAL ASSET SEIZURE AND FORFEITURE REPORTING

STATE OF NEVADA
OFFICE OF THE ATTORNEY GENERAL

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Purpose

Under NRS 179.1205, the Office of the Attorney General (“AGO”) is required to collect and publish annual reports from all law enforcement agencies in the state of Nevada regarding their seizures and forfeitures. The information required from each agency includes the dates of seizure and forfeiture, the market value and the details of the use of proceeds. The AGO will then publish an annual aggregate report of all the agencies’ annual reports.

FAQs

Who must file?

Each Nevada law enforcement agency (“Agency”) must file an annual report on behalf of all their divisions.

Where must the report be filed?

This report must be electronically submitted by email to the AGO at ybeavers@ag.nv.gov, utilizing the approved form that can be found on the Attorney General website page: https://ag.nv.gov/Hot_Topics/Annual_Forfeiture_Report/

What is the reporting period?

The annual report must include seizure and forfeiture activity that occurred during the fiscal year that begins July 1st and ends June 30th of each year.

When must the report be filed?

The annual report is due no later than December 31 following the end of each reporting period.

How much time will it take to complete the report?

The amount of time it will take to complete and submit the report will vary depending upon the number and complexity of the seizures and forfeitures carried out by the Agency. It is the responsibility of each Agency to comply with all applicable reporting deadlines. Requests for extensions will only be granted in extraordinary circumstances.

What must be included in the report?

Specifically, the report must describe property defined by NRS 179.1162, including all proceeds defined by NRS 179.1161, seized with any market value, as well as property and proceeds forfeited during the reporting period. Assets are considered forfeited if by court order or stipulated agreement.

What type of property must be reported?

Any real or personal property subject to a seizure or forfeiture action and/or agreement must be reported. This includes, without limitation, currency, casino chips, vehicles, computers, medical equipment, jewelry, and residential and commercial real property.

What type of property should not be reported?

Real and personal property not subject to seizure/forfeiture is not required to be reported. Do not include any property that a person forfeited to the Agency but that the Agency had not seized (for example, abandoned and unclaimed property such as a suitcase full of cash).

Does evidence in a case need to be reported?

Property collected and retained exclusively for an evidentiary purpose that is not subject to seizure and forfeiture is not required to be reported.

What if the Agency neither seized nor forfeited property during the reporting period?

An Agency that has not engaged in any seizure or forfeiture activity during the reporting period must still submit an annual report. The box(es) on the report labeled “null reporting” should be marked.

What if the Agency seized property during a reporting period but the property has not been forfeited? Must the Agency report it?

Yes, the seizure must be reported. Similarly, if the Agency did not seize property during the reporting period but did either forfeit property or did use proceeds during that period, the form needs to indicate that.

What if the distribution under NRS 179.118, NRS 179.1187, NRS 1233, NRS 207.500 has not been completed within the reporting period?

Funds derived from forfeiture must be reported during the reporting period in which the distribution of those funds occurred.

What if the Agency fails to file an annual report?

The annual report is required pursuant to NRS Chapter 179. A failure to comply with this requirement will be noted on the AGO's Aggregate Report.

Specific Form Instructions

Part I – Contact Information:

- *Law Enforcement Agency*: All law enforcement agencies in the State of Nevada are required to file an Annual Report with the AGO pursuant to NRS Chapter 179. The term “law enforcement agency” includes, without limitation, Police Departments, Sheriff’s Departments, Parole & Probation, Gaming, Highway Patrol, Secretary of State, Taxicab Authority, Constables, Legislative and Capitol Police, and State Fire Marshals.
- *Contact Person*: A person representing the Agency who will be reasonably foreseeable available through April 1 following the reporting period, for questions from the AGO and from the Legislature regarding the contents of the report.
- *Title*: Title of the Contact Person.
- *Mailing Address*: Address where mail regarding the annual reporting may be received by the Agency, including notices from the AGO of absent reporting.
- *Telephone*: The telephone number where the Contact Person can be reached to discuss the Agency’s reporting.
- *E-mail*: The e-mail address where the Contact Person can be reached to discuss the Agency’s reporting.

Part II – Property Seized:

- *Event, ID, or Case #*: The number that allows the Agency to identify the property for reference purposes.
- *(1) Date Seized*: The date that the Agency seized the piece of real or personal property.
- *(2) Property Type/Description*: A brief description of the property seized to allow for differentiation between other property within same Event, ID or Case #.
 - Do not include in Section II any property that a person forfeited but that was not seized (for example, abandoned and unclaimed property such as a suitcase full of cash or other property later forfeited by guilty plea agreement).
- *(3) Place of Seizure*: This data should include whether the property was seized at a residence, a place of business, a traffic stop, or any other location.
- *(4) Market Value of Property*: The agency that seized the property is tasked by NRS Chapter 179 with reporting the market value of the property seized. If the agency makes this determination prior to forfeiture, the amount may be

reported here. If not, the amount may be reported in Part III, per below. If the property is not of a nature whose monetary value is self-determinative (i.e. currency or casino chips) or has not been appraised yet, this column should say “TBD.”

- (5) *Total Market Value of Seized Property*: This figure is comprised of values pre-forfeiture and pre-liquidation. Motor vehicles, for example, auction for a lower amount than their Kelley Blue Book value. Accordingly, it is not expected that this figure will match the Total Amount Forfeited to Agency in Part III.

Part III – Property Forfeited

- *Event, ID, or Case #*: The number that allows the Agency to identify the property for reference purposes.
- (1) *Date Forfeited*: The date that the piece of real or personal property was forfeited.
- (2) *Property Type/Description*: A brief description of the property seized to allow for differentiation between other property within same Event, ID or Case #.
 - Do not include in Section II any property that a person forfeited but that was not seized (for example, abandoned and unclaimed property such as a suitcase full of cash or other property later forfeited by guilty plea agreement).
- *Amount Forfeited to Agency*: The agency that seized the property is tasked by NRS Chapter 179 with reporting the market value of the property seized. It is not uncommon for the market value of the property at seizure to be significantly higher than the amount the property was forfeited at. This box in Part III should state amount that the law enforcement agency ended up selling the property for.
- *Total Amount Paid to Others*: NRS 179.1205(1)(c)(3) requires reporting of distribution of proceeds to: any claimant with a protected interest in the forfeiture proceeding; to injured person(s) in racketeering crimes; and any sums returned to secured parties in technological crimes, among others. If yours is an Agency that does not include these pre-forfeiture sums in its “total forfeited” accounting, the Agency may instead report these sums in this column to allow compliance with the forfeiture reporting statutes.
- *Total Amount Forfeited to Agency*: It is not expected that this figure match the Total Market Value of Seized Property.
- *Miscellaneous Forfeiture Revenue*: Use the Total Revenue line to account for interest, cost of recovery that was recouped, etc.

Part IV - Information re Any Judicial Proceedings Associated with Seizure

- (3) *The Court in which the case was filed and the case number*
- (1) *Crime Associated with Seizure*: The statute of the crime associated with the seizure. For example, if property was seized during a DUI traffic stop, the justification would be “NRS 484C.110.” If the property was seized during an investigation into the crime of sexual assault, the justification would be “NRS 200.366.”
- (2) *The Crime (if any) for which subject was charged*
- (4) *The outcome of the criminal proceeding, if any, including whether*: This could include that a charge was filed; the charges were dropped; the suspect was acquitted; there was a plea agreement; the suspect was convicted by a jury; the case is pending, or any other outcome not mentioned.

Part V - Information re Any Judicial Proceedings Associated with Forfeiture

- (3) *The Court in which the case was filed and the case number:* The number that allows the agency to identify the property for reference purposes.
- (8) Whether a stipulated agreement between the parties regarding the property was reached pursuant to NRS 179.1171(3), NRS 179.1173(9), or any other provision of law.
- (6) *Whether a person claimed interest in the property during the proceedings by filing:* A verified answer pursuant to NRS 179.1171(6); an action to claim delivery pursuant to NRS 31.840 and 179.1171(2); or any other claim to indicate interest in the property which was seized.
- *Whether the forfeiture action was criminal or civil*
- (7) The outcome of any judicial forfeiture proceeding, including whether the case was dismissed pursuant to NRS 179.1173(8); a default judgment was entered pursuant to NRCP 55; a court order was entered pursuant to NRS 179.1231(5).
- (9) The disposition of the property following the forfeiture, including whether the property was returned to the owner; partially returned to the owner; sold; destroyed; retained by a law enforcement; or pending disposition.
- *Date of Disposition:* The date that the order was issued, or stipulation signed forfeiting the property to the State.

Part IV – Use of Proceeds:

Pursuant to the prevailing accounting methods among agencies, agencies are to report data in this chart in the aggregate/fiscal year manner rather than a per property/item manner.

NRS 179.118 specifies the limited ways in which forfeited property may be spent and the accounts into which specific property must be deposited. This chart requires reporting pursuant to those specifications. “*Other*” options have been provided, but data in those columns may require further explanation by the Agency.

REASONABLE EXPENSES: This box should have a sum of the payment of the actual forfeiture proceeding; and of the resulting sale, (including without limitation: the expenses of effectuating the seizure, maintaining custody and advertising and cost of suit). To the extent funds are impounded for victim restitution rather than seized and forfeited, this column would not include those funds.

- *Cost of Seizure:* This should be the sum of the cost of: investigation; towing; biohazardous clean-up, and other reasonable costs of seizure.
- *Cost of Storage, Maintenance and Disposition of Property:* This should be the sum of the cost of an evidence vault; maintenance of seized property; office and staff salaries; title and association fees; storage, appraisals; and other reasonable costs of storage, maintenance and disposition.
- *Cost of Suit:* This should be the sum of the cost of: newspaper publishing; legal work; and other reasonable costs of suit.
- *Equitable Sharing:* This should be the sum of all forfeited amounts shared with another Nevada agency, such as through joint task forces.
- *Other:* Any other reasonable expenses that are not accounted for in the categories above should be summed in this line. However, data in this column may require further explanation by the Agency at the request of the AGO.
- *Total Funds Available for Distribution:* This figure should equal the Total Amount Forfeited to Agency, plus the Total Revenue, minus the Total Expenses. In other words, this figure should be the proceeds from all of the sale or retention

of the forfeited property, plus interest accrued pursuant to NRS 179.1175(2) and other miscellaneous income, less reasonable expenses.

TYPE OF ACCOUNT BALANCE DEPOSITED INTO: Pursuant to NRS 179.118 and NRS 179.1233, identify the account(s) the remaining balance was deposited to. For example: *retained by law enforcement agency in their “Forfeiture Account,”* the special account established by the Metropolitan Police Committee on Fiscal Affairs; the State Treasury for credit to the Fund for the Compensation of Victims of Crime; the general fund of the county when property is seized; the County Treasurer; a school district; the Account for the Technological Crime Advisory Board; and the Account for the Prosecution of Racketeering (to report sums beyond reimbursements). If the balance was deposited into another account, use *Other* and be prepared to explain when requested by the AGO.

TOTAL FUNDS DISTRIBUTED: If proceeds are completely distributed and deposited into appropriate accounts pursuant to statutes, this figure should also match the figure listed in the Total Funds Available for Distribution. If the figures do not match, the data may require further explanation by the Agency.