ASSEMBLY BILL NO. 495–ASSEMBLYMEN BEERS, GOLDWATER, NOLAN, BROWER, LESLIE, EVANS, CEGAVSKE, HETTRICK, PERKINS, BUCKLEY, LEE, NEIGHBORS, BERMAN, GIBBONS, PRICE, OHRENSCHALL, VON TOBEL, MANENDO, COLLINS, PARKS, ANDERSON, HUMKE, MCCLAIN, KOIVISTO, TIFFANY, BACHE, GIUNCHIGLIANI AND THOMAS

MARCH 12, 1999

Referred to Committee on Taxation

SUMMARY—Establishes minimum amount of taxes due for applicability of provisions requiring seizure and sale of personal property to satisfy unpaid taxes and costs. (BDR 32-1216)

FISCAL NOTE: Effect on Local Government: Yes.
Effect on the State or on Industrial Insurance: Yes.

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EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets ~~[omitted material]~~ is material to be omitted.

AN ACT relating to taxation; establishing a minimum amount of personal property taxes due for the applicability of provisions requiring the seizure and sale of property to satisfy unpaid taxes and costs; increasing the amount payable to the county assessor for the seizure and sale of such property; and providing other matters properly relating thereto.

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

Section 1. NRS 361.535 is hereby amended to read as follows:

361.535 1. If the person, company or corporation so assessed neglects or refuses to pay the taxes within 30 days after demand, a penalty of 10 percent must be added. If the ***taxes due exceed $100 and the*** tax and penalty are not paid on demand, the county assessor or his deputy shall seize, seal or lock enough of the personal property of the person, company or corporation so neglecting or refusing to pay to satisfy the taxes and costs.

2. The county assessor shall post a notice of the seizure, with a description of the property, in three public places in the township or district where it is seized, and shall, at the expiration of 5 days, proceed to sell at

public auction, at the time and place mentioned in the notice, to the highest bidder, for lawful money of the United States, a sufficient quantity of the property to pay the taxes and expenses incurred. For this service the county assessor must be allowed from the delinquent person a fee of ~~[$3.]~~ ***$20.***

3. If the personal property seized by the county assessor or his deputy consists of a mobile or manufactured home ***,*** the county assessor shall publish a notice of the seizure once during each of 2 successive weeks in a newspaper of general circulation in the county. If the legal owner of the property is someone other than the registered owner and the name and address of the legal owner can be ascertained from the records of the department of motor vehicles and public safety, the county assessor shall, before publication, send a copy of the notice by registered or certified mail to the legal owner. The cost of the publication and notice must be charged to the delinquent taxpayer. The notice must state:

(a) The name of the owner, if known.

(b) The description of the property seized, including the location, the make, model and dimensions and the serial number, body number or other identifying number.

(c) The fact that the property has been seized and the reason for seizure.

(d) The amount of the taxes due on the property and the penalties and costs as provided by law.

(e) The time and place at which the property is to be sold.

After the expiration of 5 days from the date of the second publication of the notice, the property must be sold at public auction in the manner provided in subsection 2 for the sale of other personal property by the county assessor.

4. Upon payment of the purchase money, the county assessor shall deliver to the purchaser of the property sold, with a certificate of the sale, a statement of the amount of taxes or assessment and the expenses thereon for which the property was sold, whereupon the title of the property so sold vests absolutely in the purchaser.

Sec. 2. This act becomes effective upon passage and approval.

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