

ASSEMBLY BILL NO. 668—COMMITTEE ON TAXATION

MARCH 22, 1999

Referred to Committee on Taxation

SUMMARY—Makes various changes relating to assessment of property for taxation.
(BDR 32-1140)

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; making various changes in the provisions governing the exemption and assessment of property for taxation; revising the provisions governing the administration and collection of certain taxes; and providing other matters properly relating thereto.

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

- 1 **Section 1.** Chapter 361 of NRS is hereby amended by adding thereto
2 the provisions set forth as sections 2 and 3 of this act.
- 3 **Sec. 2.** *A golf course located on the property of a local government,*
4 *including any improvement constructed by the lessee if the ownership of*
5 *the improvement passes to the local government as lessor upon*
6 *completion of the improvement or expiration of the lease, shall be*
7 *deemed to be a park within the meaning of paragraph (a) of subsection 2*
8 *of NRS 361.157 if:*
- 9 1. *Each year, the operator of the golf course makes at least one-half*
10 *of the total available times to begin a round of golf available to residents*
11 *of the county in which the course is located;*
- 12 2. *The golf course charges those residents no more than one-half of*
13 *the seasonally adjusted maximum fee charged to nonresidents for*
14 *playing golf, excluding any charge for renting carts, or provides a*
15 *program of discounts to residents that is approved by the local*
16 *government in which the course is located; and*

1 **3. It submits an annual report, certified by the operator or an officer**
2 **of the organization operating the course and approved as to form by the**
3 **local government, to the governing body of that local government**
4 **showing that the golf course has met the requirements of this section and**
5 **the governing body of the local government certifies to the county**
6 **assessor that the golf course qualifies for treatment as a park.**

7 **Sec. 3-6.** (Deleted by amendment.)

8 **Sec. 7.** NRS 361.080 is hereby amended to read as follows:

9 361.080 1. The property of ~~{widows and orphan children,}~~ **surviving**
10 **spouses,** not to exceed the amount of \$1,000 assessed valuation, is exempt
11 from taxation, but no such exemption may be allowed to anyone but actual
12 bona fide residents of this state, and must be allowed in but one county in
13 this state to the same ~~{family.}~~ **surviving spouse.**

14 2. For the purpose of this section, property in which ~~{the widow or~~
15 ~~orphan child}~~ **a surviving spouse** has any interest shall be deemed the
16 property of the ~~{widow or orphan child.}~~ **surviving spouse.**

17 3. The person claiming such an exemption shall file with the county
18 assessor an affidavit declaring his residency and that the exemption has
19 been claimed in no other county in this state for that year. **The affidavit**
20 **must be made before the county assessor or a notary public.** After the
21 filing of the original affidavit, the county assessor shall mail a form for
22 renewal of the exemption to the person each year following a year in which
23 the exemption was allowed for that person. The form must be designed to
24 facilitate its return by mail by the person claiming the exemption.

25 **4. A surviving spouse is not entitled to the exemption provided by this**
26 **section in any fiscal year beginning after his remarriage, even if the**
27 **remarriage is later annulled.**

28 **Sec. 8.** NRS 361.085 is hereby amended to read as follows:

29 361.085 1. The property of all blind persons, not to exceed the
30 amount of \$3,000 of assessed valuation, is exempt from taxation, including
31 community property to the extent only of the blind person's interest therein,
32 but no such exemption may be allowed to anyone but bona fide residents of
33 this state, and must be allowed in but one county in this state ~~{to the same~~
34 ~~family.}~~ **on account of the same blind person.**

35 2. The person claiming such an exemption shall file with the county
36 assessor an affidavit declaring his residency and that the exemption has
37 been claimed in no other county in this state for that year. **The affidavit**
38 **must be made before the county assessor or a notary public.** After the
39 filing of the original affidavit, the county assessor shall mail a form for
40 renewal of the exemption to the person each year following a year in which
41 the exemption was allowed for that person. The form must be designed to
42 facilitate its return by mail by the person claiming the exemption.

1 3. Upon first claiming the exemption in a county the claimant shall
2 furnish to the assessor a certificate of a physician licensed under the laws of
3 this state setting forth that he has examined the claimant and has found him
4 to be a blind person.

5 4. As used in this section, "blind person" includes any person whose
6 visual acuity with correcting lenses does not exceed 20/200 in the better
7 eye, or whose vision in the better eye is restricted to a field which subtends
8 an angle of not greater than 20°.

9 **Sec. 9.** NRS 361.090 is hereby amended to read as follows:

10 361.090 1. The property, to the extent of \$1,000 assessed valuation,
11 of any actual bona fide resident of the State of Nevada who:

12 (a) Has served a minimum of 90 days on active duty, who was assigned
13 to active duty at some time between April 21, 1898, and June 15, 1903, or
14 between April 6, 1917, and November 11, 1918, or between December 7,
15 1941, and December 31, 1946, or between June 25, 1950, and January 31,
16 1955;

17 (b) Has served a minimum of 90 continuous days on active duty none of
18 which was for training purposes, who was assigned to active duty at some
19 time between January 1, 1961, and May 7, 1975; or

20 (c) Has served on active duty in connection with carrying out the
21 authorization granted to the President of the United States in Public Law
22 102-1,

23 and who received, upon severance from service, an honorable discharge or
24 certificate of satisfactory service from the Armed Forces of the United
25 States, or who, having so served, is still serving in the Armed Forces of the
26 United States, is exempt from taxation.

27 2. For the purpose of this section the first \$1,000 assessed valuation of
28 property in which such a person has any interest shall be deemed the
29 property of that person.

30 3. The exemption may be allowed only to a claimant who files an
31 affidavit with his claim for exemption on real property pursuant to NRS
32 361.155. The affidavit may be filed at any time by a person claiming
33 exemption from taxation on personal property.

34 4. The affidavit must be *made before the county assessor or a notary*
35 *public and* filed with the county assessor . ~~{to the effect}~~ *It must state* that
36 the affiant is an actual bona fide resident of the State of Nevada who meets
37 all the other requirements of subsection 1 and that the exemption is claimed
38 in no other county ~~{within}~~ *in* this state. After the filing of the original
39 affidavit, the county assessor shall mail a form for:

40 (a) The renewal of the exemption; and

41 (b) The designation of any amount to be credited to the veterans' home
42 account,

1 to the person each year following a year in which the exemption was
2 allowed for that person. The form must be designed to facilitate its return
3 by mail by the person claiming the exemption.

4 5. Persons in actual military service are exempt during the period of
5 such service from filing annual affidavits of exemption and the county
6 assessors shall continue to grant exemption to such persons on the basis of
7 the original affidavits filed. In the case of any person who has entered the
8 military service without having previously made and filed an affidavit of
9 exemption, the affidavit may be filed in his behalf during the period of such
10 service by any person having knowledge of the facts.

11 6. Before allowing any veteran's exemption pursuant to the provisions
12 of this chapter, the county assessor of each of the several counties of this
13 state shall require proof of status of the veteran, and for that purpose shall
14 require production of an honorable discharge or certificate of satisfactory
15 service or a certified copy thereof, or such other proof of status as may be
16 necessary.

17 7. If any person files a false affidavit or produces false proof to the
18 county assessor, and as a result of the false affidavit or false proof a tax
19 exemption is allowed to a person not entitled to the exemption, he is guilty
20 of a gross misdemeanor.

21 **Sec. 10.** NRS 361.125 is hereby amended to read as follows:

22 361.125 1. Except as otherwise provided in subsection 2, churches,
23 chapels, other than marriage chapels, and other buildings used for religious
24 worship, with their furniture and equipment, and the lots of ground on
25 which they stand, used therewith and necessary thereto, owned by some
26 recognized religious society or corporation, and parsonages so owned, are
27 exempt from taxation.

28 2. Except as otherwise provided in NRS 361.157, when any such
29 property is used exclusively or in part for any other than church purposes,
30 and a rent or other valuable consideration is received for its use, the
31 property must be taxed.

32 3. ~~If a recognized religious society or corporation leases or rents space~~
33 ~~to facilitate worship during the same fiscal year in which it owns a parcel of~~
34 ~~vacant land with the intent of constructing a church or chapel, other than a~~
35 ~~marriage chapel, on that land and the society or corporation has no other~~
36 ~~church or chapel in the county, the parcel of land is exempt from taxation~~
37 ~~for not more than 3 consecutive years. If a church or chapel has not been~~
38 ~~constructed by the end of the third year of exemption or the property is sold~~
39 ~~before that date, the exemption is voided and the taxes must be paid for the~~
40 ~~years for which an exemption pursuant to this subsection was claimed.]~~ *The*
41 *exemption provided by this section must be prorated for the portion of a*
42 *fiscal year during which the religious society or corporation owns the*

1 *real property. For the purposes of this subsection, ownership of property*
2 *purchased begins on the date of recording of the deed to the purchaser.*

3 **Sec. 10.5.** NRS 361.1565 is hereby amended to read as follows:

4 361.1565 The personal property tax exemption to which a ~~widow,~~
5 ~~orphan child,~~ *surviving spouse*, blind person, veteran or surviving spouse
6 of a disabled veteran is entitled under NRS 361.080, 361.085, 361.090 or
7 361.091 is reduced to the extent that he is allowed an exemption from the
8 vehicle privilege tax under chapter 371 of NRS.

9 **Sec. 11.** NRS 361.157 is hereby amended to read as follows:

10 361.157 1. When any real estate or portion of real estate which for
11 any reason is exempt from taxation is leased, loaned or otherwise made
12 available to and used by a natural person, association, partnership or
13 corporation in connection with a business conducted for profit or as a
14 residence, or both, the leasehold interest, possessory interest, beneficial
15 interest or beneficial use of the lessee or user of the property is subject to
16 taxation to the extent the:

17 (a) Portion of the property leased or used; and

18 (b) Percentage of time during the fiscal year that the property is leased
19 by the lessee or used by the user,
20 can be segregated and identified. The taxable value of the interest or use
21 must be determined in the manner provided in subsection 3 of NRS
22 361.227.

23 2. Subsection 1 does not apply to:

24 (a) Property located upon a public airport, park, market or fairground or
25 any property owned by a public airport, unless the property owned by the
26 public airport is not located upon the public airport and the property is
27 leased, loaned or otherwise made available for purposes other than for the
28 purposes of a public airport, including, without limitation, residential,
29 commercial or industrial purposes;

30 (b) Federal property for which payments are made in lieu of taxes in
31 amounts equivalent to taxes which might otherwise be lawfully assessed;

32 (c) Property of any state-supported educational institution;

33 (d) Property leased or otherwise made available to and used by a natural
34 person, private association, private corporation, municipal corporation,
35 quasi-municipal corporation or a political subdivision under the provisions
36 of the Taylor Grazing Act or by the United States Forest Service or the
37 Bureau of Reclamation of the United States Department of the Interior;

38 (e) Property of any Indian or of any Indian tribe, band or community
39 which is held in trust by the United States or subject to a restriction against
40 alienation by the United States;

41 (f) Vending stand locations and facilities operated by blind persons
42 under the auspices of the bureau of services to the blind and visually
43 impaired of the rehabilitation division of the department of employment,

1 training and rehabilitation, whether or not the property is owned by the
2 federal, state or a local government;

3 (g) Leases held by a natural person, corporation, association, municipal
4 corporation, quasi-municipal corporation or political subdivision for
5 development of geothermal resources, but only for resources which have
6 not been put into commercial production;

7 (h) The use of exempt property that is leased, loaned or made available
8 to a public officer or employee, incident to or in the course of public
9 employment;

10 (i) A parsonage owned by a recognized religious society or corporation
11 when used exclusively as a parsonage;

12 (j) Property owned by a charitable or religious organization all or a
13 portion of which is made available to and is used as a residence by a natural
14 person in connection with carrying out the activities of the organization;

15 (k) Property owned by a governmental entity and used to provide shelter
16 at a reduced rate to elderly persons or persons having low incomes;

17 (l) The occasional rental of meeting rooms or similar facilities for
18 periods of less than 30 consecutive days; or

19 (m) The use of exempt property to provide day care for children if the
20 day care is provided by a nonprofit organization.

21 3. Taxes must be assessed to lessees or users of exempt real estate and
22 collected in the same manner as taxes assessed to owners of other real
23 estate, except that taxes due under this section do not become a lien against
24 the property. When due, the taxes constitute a debt due from the lessee or
25 user to the county for which the taxes were assessed and, if unpaid, are
26 recoverable by the county in the proper court of the county.

27 ~~{4. As used in this section, the term "park" does not include a golf~~
28 ~~course.}~~

29 **Sec. 12.** NRS 361.260 is hereby amended to read as follows:

30 361.260 1. Each year, the county assessor, except as otherwise
31 required by a particular statute, shall ascertain by diligent inquiry and
32 examination all real and secured personal property *that is* in his county *on*
33 *July 1* which is subject to taxation, and also the names of all persons,
34 corporations, associations, companies or firms owning the property. He
35 shall then determine the taxable value of all such property and he shall then
36 list and assess it to the person, firm, corporation, association or company
37 owning it ~~{}~~ *on July 1 of that fiscal year*. He shall take the same action *at*
38 *any time* between May 1 and the following April 30, with respect to
39 personal property which is to be placed on the unsecured tax roll.

40 2. At any time before the lien date for the following fiscal year, the
41 county assessor may include additional personal property and mobile
42 homes on the secured tax roll if the owner of the personal property or
43 mobile home owns real property within the same taxing district which has

1 an assessed value that is equal to or greater than the taxes for 3 years on
2 both the real property and the personal property or mobile home, plus
3 penalties. Personal property and mobile homes in the county on July 1, but
4 not on the secured tax roll for the current year, must be placed on the
5 unsecured tax roll for the current year.

6 3. An improvement on real property in existence on July 1 whose
7 existence was not ascertained in time to be placed on the secured roll for
8 that tax year and which is not governed by subsection 4 must be placed on
9 the unsecured tax roll.

10 4. The value of any property apportioned among counties pursuant to
11 NRS 361.320, 361.321 and 361.323 must be added to the central
12 assessment roll at the assessed value established by the Nevada tax
13 commission or as established pursuant to an appeal to the state board of
14 equalization.

15 5. ~~In arriving at the taxable value of all public utilities of an~~
16 ~~intracounty nature, the intangible or franchise element must be considered~~
17 ~~as an addition to the physical value and a portion of the taxable value.~~

18 ~~—6.]~~ In addition to the inquiry and examination required in subsection 1,
19 for any property not reappraised in the current assessment year, the county
20 assessor shall determine its assessed value for that year by applying a factor
21 for improvements, if any, and a factor for land to the assessed value for the
22 preceding year. The factor for improvements must reasonably represent the
23 change, if any, in the taxable value of typical improvements in the area
24 since the preceding year, and must take into account all applicable
25 depreciation and obsolescence. The factor for improvements must be
26 adopted by the Nevada tax commission. The factor for land must be
27 developed by the county assessor and approved by the commission. The
28 factor for land must be so chosen that the median ratio of the assessed value
29 of the land to the taxable value of the land in each area subject to the factor
30 is not less than 30 percent nor more than 35 percent.

31 ~~[7.]~~ 6. The county assessor shall reappraise all real property at least
32 once every 5 years.

33 ~~[8.]~~ 7. Each county assessor shall submit a written request to the board
34 of county commissioners and the governing body of each of the local
35 governments located in the county which maintain a unit of government
36 that issues building permits for a copy of each building permit that is
37 issued. Upon receipt of such a request, the governing body shall direct the
38 unit which issues the permits to provide a copy of each permit to the county
39 assessor within a reasonable time after issuance.

40 **Sec. 13.** (Deleted by amendment.)

41 **Sec. 14.** NRS 361.5644 is hereby amended to read as follows:

42 361.5644 1. If the purchaser, reposessor or other owner of a mobile
43 or manufactured home fails to comply with the provisions of subsection 1

1 of NRS 361.562 within the required time, the county assessor shall collect a
2 penalty, which must be added to the tax and collected therewith in the
3 amount of 10 percent of the tax due . ~~f, plus:~~

4 ~~—(a) If the tax on a mobile or manufactured home is paid within 1 month~~
5 ~~after it is due, \$3, and if paid on any unit or vehicle mentioned in NRS~~
6 ~~361.561 within 1 month, \$1.~~

7 ~~—(b) If the tax on a mobile or manufactured home is paid more than 1~~
8 ~~month after it is due, \$3 for each full month or final fraction of a month~~
9 ~~which has elapsed, and if paid on any unit or vehicle mentioned in NRS~~
10 ~~361.561 more than 1 month after it is due, \$1 for each such month.]~~

11 2. If any person required to pay a personal property tax under the
12 provisions of NRS 361.562 neglects or refuses to pay the tax on demand of
13 the county assessor, the county assessor or his deputy shall seize the mobile
14 or manufactured home upon which the taxes are due and proceed in
15 accordance with the provisions of NRS 361.535.

16 3. The tax is due and the tax and any penalty must be computed for
17 each fiscal year from the date of purchase within or importation into this
18 state.

19 **Sec. 15.** NRS 361.767 is hereby amended to read as follows:

20 361.767 1. If the county assessor determines that certain personal
21 property was not assessed, he may assess the property based upon its
22 taxable value in the year in which it was not assessed.

23 2. If the county assessor determines that certain personal property was
24 underassessed because it was incorrectly reported by the owner, the
25 assessor may assess the property based upon its taxable value in the year in
26 which it was underassessed. He may then send an additional tax bill for an
27 amount which represents the difference between the reported value and the
28 taxable value for each year.

29 3. The assessments provided for in subsections 1 and 2 may be made at
30 any time within 3 years after the end of the fiscal year in which the taxes
31 would have been due. The tax bill must specify the fiscal year for which the
32 tax is due and the applicable rate and whether it is for property which was
33 not assessed or for property which was underassessed.

34 4. If property is not assessed or is underassessed because the owner
35 submitted an incorrect written statement or failed to submit a written
36 statement required pursuant to subsection 1 of NRS 361.265, there must be
37 added to the taxes due a penalty in the amount of 20 percent of the tax for
38 each year the property was not assessed or was underassessed. *The county*
39 *assessor may waive this penalty if he finds extenuating circumstances*
40 *sufficient to justify the waiver.*

41 **Sec. 16.** NRS 361A.283 is hereby amended to read as follows:

42 361A.283 1. If the county assessor determines that the deferred tax
43 for any fiscal year or years was not assessed in the year it became due, he

1 may assess it anytime within 5 fiscal years after the end of the fiscal year in
2 which a parcel or portion of a parcel was converted to a higher use.

3 2. If the county assessor determines that a parcel was assessed for
4 agricultural use rather than at full taxable value for any fiscal year in which
5 it did not qualify for agricultural assessment, he may assess the deferred tax
6 for that year anytime within 5 years after the end of that fiscal year.

7 3. A penalty equal to 20 percent of the total accumulated deferred tax
8 described in subsections 1 and 2 must be added for each of the years in
9 which the owner failed to provide the written notice required by NRS
10 361A.270. *The county assessor may waive this penalty if he finds*
11 *extenuating circumstances sufficient to justify the waiver.*

12 **Sec. 16.3.** NRS 371.101 is hereby amended to read as follows:

13 371.101 1. Vehicles registered by ~~{widows and orphan children,}~~
14 *surviving spouses*, not to exceed the amount of \$1,000 determined
15 valuation, are exempt from taxation, but the exemption must not be allowed
16 to anyone but actual bona fide residents of this state, and must be filed in
17 but one county in this state to the same ~~{family.}~~ *surviving spouse.*

18 2. For the purpose of this section, vehicles in which ~~{the widow or~~
19 ~~orphan child}~~ *a surviving spouse* has any interest shall be deemed to
20 belong entirely to that ~~{widow or orphan child.}~~ *surviving spouse.*

21 3. The person claiming the exemption shall file with the department in
22 the county where the exemption is claimed an affidavit declaring his
23 residency and that the exemption has been claimed in no other county in
24 this state for that year. *The affidavit must be made before the county*
25 *assessor or a notary public.* After the filing of the original affidavit, the
26 county assessor shall mail a form for renewal of the exemption to the
27 person each year following a year in which the exemption was allowed for
28 that person. The form must be designed to facilitate its return by mail by
29 the person claiming the exemption.

30 *4. A surviving spouse is not entitled to the exemption provided by this*
31 *section in any fiscal year beginning after his remarriage, even if the*
32 *remarriage is later annulled.*

33 **Sec. 16.5.** NRS 371.102 is hereby amended to read as follows:

34 371.102 1. Vehicles registered by a blind person, not to exceed the
35 amount of \$3,000 determined valuation, are exempt from taxation, but the
36 exemption must not be allowed to anyone but bona fide residents of this
37 state, and must be filed in but one county in this state ~~{to the same family.}~~
38 *on account of the same blind person.*

39 2. The person claiming the exemption shall file with the department in
40 the county where the exemption is claimed an affidavit declaring his
41 residency and that the exemption has been claimed in no other county in
42 this state for that year. *The affidavit must be made before the county*
43 *assessor or a notary public.* After the filing of the original affidavit, the

1 county assessor shall mail a form for renewal of the exemption to the
2 person each year following a year in which the exemption was allowed for
3 that person. The form must be designed to facilitate its return by mail by
4 the person claiming the exemption.

5 3. Upon first claiming ~~[such]~~ *the* exemption in a county the claimant
6 shall furnish to the department a certificate of a physician licensed under
7 the laws of this state setting forth that he has examined the claimant and has
8 found him to be a blind person.

9 4. As used in this section, "blind person" includes any person whose
10 visual acuity with correcting lenses does not exceed 20/200 in the better
11 eye, or whose vision in the better eye is restricted to a field which subtends
12 an angle of not greater than 20°.

13 **Sec. 16.7.** NRS 371.103 is hereby amended to read as follows:

14 371.103 1. Vehicles, to the extent of \$1,000 determined valuation,
15 registered by any actual bona fide resident of the State of Nevada who:

16 (a) Has served a minimum of 90 days on active duty, who was assigned
17 to active duty at some time between April 21, 1898, and June 15, 1903, or
18 between April 6, 1917, and November 11, 1918, or between December 7,
19 1941, and December 31, 1946, or between June 25, 1950, and January 31,
20 1955;

21 (b) Has served a minimum of 90 continuous days on active duty none of
22 which was for training purposes, who was assigned to active duty at some
23 time between January 1, 1961, and May 7, 1975; or

24 (c) Has served on active duty in connection with carrying out the
25 authorization granted to the President of the United States in Public Law
26 102-1,
27 and who received, upon severance from service, an honorable discharge or
28 certificate of satisfactory service from the Armed Forces of the United
29 States, or who, having so served, is still serving in the Armed Forces of the
30 United States, is exempt from taxation.

31 2. For the purpose of this section the first \$1,000 determined valuation
32 of vehicles in which such a person has any interest shall be deemed to
33 belong to that person.

34 3. A person claiming the exemption shall file annually with the
35 department in the county where the exemption is claimed an affidavit
36 declaring that he is an actual bona fide resident of the State of Nevada who
37 meets all the other requirements of subsection 1, and that the exemption is
38 claimed in no other county ~~[within]~~ *in* this state. *The affidavit must be*
39 *made before the county assessor or a notary public.* After the filing of the
40 original affidavit, the county assessor shall mail a form for:

41 (a) The renewal of the exemption; and

1 (b) The designation of any amount to be credited to the veterans' home
2 account,
3 to the person each year following a year in which the exemption was
4 allowed for that person. The form must be designed to facilitate its return
5 by mail by the person claiming the exemption.

6 4. Persons in actual military service are exempt during the period of
7 such service from filing annual affidavits of exemption and the department
8 shall grant exemptions to those persons on the basis of the original
9 affidavits filed. In the case of any person who has entered the military
10 service without having previously made and filed an affidavit of exemption,
11 the affidavit may be filed in his behalf during the period of such service by
12 any person having knowledge of the facts.

13 5. Before allowing any veteran's exemption pursuant to the provisions
14 of this chapter, the department shall require proof of status of the veteran,
15 and for that purpose shall require production of an honorable discharge or
16 certificate of satisfactory service or a certified copy thereof, or such other
17 proof of status as may be necessary.

18 6. If any person files a false affidavit or produces false proof to the
19 department, and as a result of the false affidavit or false proof a tax
20 exemption is allowed to a person not entitled to the exemption, he is guilty
21 of a gross misdemeanor.

22 **Sec. 17.** NRS 482.180 is hereby amended to read as follows:

23 482.180 1. The motor vehicle fund is hereby created as an agency
24 fund. Except as otherwise provided in subsection 4 or by a specific statute,
25 all money received or collected by the department must be deposited in the
26 state treasury for credit to the motor vehicle fund.

27 2. The interest and income on the money in the motor vehicle fund,
28 after deducting any applicable charges, must be credited to the state
29 highway fund.

30 3. Any check accepted by the department in payment of vehicle
31 privilege tax or any other fee required to be collected pursuant to this
32 chapter must, if it is dishonored upon presentation for payment, be charged
33 back against the motor vehicle fund or the county to which the payment
34 was credited, in the proper proportion.

35 4. All money received or collected by the department for the basic
36 vehicle privilege tax must be deposited in the local government tax
37 distribution account, created by NRS 360.660, for credit to the appropriate
38 county pursuant to subsection 6.

39 5. Money for the administration of the provisions of this chapter must
40 be provided by direct legislative appropriation from the state highway fund,
41 upon the presentation of budgets in the manner required by law. Out of the
42 appropriation the department shall pay every item of expense.

6. The privilege tax collected on vehicles subject to the provisions of chapter 706 of NRS and engaged in interstate or intercounty operation must be distributed among the counties in the following percentages:

Carson City 1.07 percent	Lincoln 3.12 percent
Churchill 5.21 percent	Lyon 2.90 percent
Clark..... 22.54 percent	Mineral ... 2.40 percent
Douglas 2.52 percent	Nye 4.09 percent
Elko..... 13.31 percent	Pershing... 7.00 percent
Esmeralda... 2.52 percent	Storey 19 percent
Eureka 3.10 percent	Washoe.. 12.24 percent
Humboldt ... 8.25 percent	White Pine 5.66 percent
Lander 3.88 percent	

The distributions must be allocated among local governments within the respective counties pursuant to the provisions of NRS 482.181.

~~7. [As commission to the department for collecting the privilege tax on vehicles subject to the provisions of this chapter and chapter 706 of NRS, the department shall deduct and withhold 1 percent of the privilege tax collected by a county assessor and 6 percent of the other privilege tax collected.]~~ *The department shall withhold 6 percent from the amount of privilege tax collected by the department as a commission. From the amount of privilege tax collected by a county assessor, the state controller shall credit 1 percent to the department as a commission and remit 5 percent to the county for credit to its general fund as commission for the services of the county assessor.*

8. When the requirements of this section and NRS 482.181 have been met, and when directed by the department, the state controller shall transfer monthly to the state highway fund any balance in the motor vehicle fund.

9. If a statute requires that any money in the motor vehicle fund be transferred to another fund or account, the department shall direct the controller to transfer the money in accordance with the statute.

Sec. 18. NRS 489.511 is hereby amended to read as follows:

489.511 1. If a used or rebuilt manufactured home, mobile home or commercial coach is sold in this state by a dealer or rebuilder, the dealer or rebuilder shall complete a dealer's or rebuilder's report of sale. The report must be in a form prescribed by the division and include a description of the manufactured home, mobile home or commercial coach, the name and address of the seller and the name and address of the buyer. If a security interest exists at the time of the sale, or if in connection with the sale a security interest is taken or retained by the seller, dealer or rebuilder to secure all or part of the purchase price, or a security interest is taken by a person who gives value to enable the buyer to acquire rights in the

1 manufactured home, mobile home or commercial coach, the name and
2 address of the secured party must be entered on the dealer's or rebuilder's
3 report of sale.

4 2. The dealer or rebuilder shall submit the original of the dealer's or
5 rebuilder's report of sale to the division within 45 days after the execution
6 of all instruments which the contract of sale requires to be executed at the
7 time of the sale, unless an extension of time is granted by the division,
8 together with the endorsed certificate of title or certificate of ownership
9 previously issued. The dealer or rebuilder shall furnish one copy of the
10 report of sale to the buyer at the time of the sale. Within 45 days after the
11 sale, the dealer or rebuilder shall furnish one copy of the report of sale to
12 the assessor of the county in which the manufactured home, mobile home
13 or commercial coach will be located.

14 3. *The dealer or rebuilder shall require the buyer to sign an*
15 *acknowledgment of taxes, on a form prescribed by the division, which*
16 *includes a statement that the manufactured home, mobile home or*
17 *commercial coach is taxable in the county in which it is located. The*
18 *dealer shall deliver the buyer's copy of the acknowledgment to him at the*
19 *time of sale and submit another copy to the county assessor of the county*
20 *in which the manufactured home, mobile home or commercial coach is*
21 *to be located.*

22 4. If a used or rebuilt manufactured home, mobile home or commercial
23 coach is sold by a dealer or rebuilder pursuant to an installment contract or
24 other agreement by which the certificate of title or certificate of ownership
25 does not pass immediately from the seller to the buyer upon the sale, the
26 dealer or rebuilder shall submit to the division any information required by
27 the regulations adopted by the administrator pursuant to NRS 489.272.

28 **Sec. 19.** NRS 562.160 is hereby amended to read as follows:

29 562.160 Upon receipt of the reports from the committee for assessing
30 livestock pursuant to NRS 575.180, the board shall fix the rate to be levied
31 each year as provided for in NRS 562.170 and shall send notice of it to the
32 county assessor or treasurer of each county *that administers the special*
33 *tax, and to the division of agriculture of the department of business and*
34 *industry* on or before the first Monday in May of each year.

35 **Sec. 20.** NRS 567.110 is hereby amended to read as follows:

36 567.110 1. Upon receipt of the reports from the committee for
37 assessing livestock pursuant to NRS 575.180, the state board of sheep
38 commissioners, acting as the committee to control predatory animals, may
39 levy an annual special tax of not to exceed the equivalent of 20 cents per
40 head on all sheep and goats.

41 2. The special tax is designated as the tax for control of predatory
42 animals.

3. Notice of the tax must be sent by the board to the county assessor or treasurer of each county *that is administering the special taxes on livestock, and to the division of agriculture of the department of business and industry* on or before the first Monday in May of each year.

Sec. 21. NRS 571.035 is hereby amended to read as follows:

571.035 1. Upon receipt of the reports from the committee for assessing livestock pursuant to NRS 575.180, the division shall fix the amount of the annual special tax on each head of the following specified classes of livestock, which, *except as otherwise provided in subsection 4*, must not exceed the following rates per head for each class:

Class	Rate per head
Stock cattle	\$0.28
Dairy cattle	.53
Horses	.75
Mules	.75
Burros or asses.....	.75
Hogs and pigs	.07
Goats.....	.06

2. As used in subsection 1:

(a) "Dairy cattle" are bulls, cows and heifers of the dairy breeds that are more than 6 months old.

(b) "Stock cattle" are:

(1) Steers of any breed and other weaned calves of the beef breeds that are more than 6 months old; and

(2) Bulls, cows and older heifers of the beef breeds.

(c) The classes consisting of horses, mules, and burros and asses exclude animals that are less than 1 year old.

3. The division shall send notice of the annual special tax on each head of the specified classes of livestock to the county assessor or treasurer of each county on or before the first Monday in May of each year ~~†~~.

~~4. Notwithstanding the provisions of subsection 1, the~~ *unless the division makes the election provided in subsection 7.*

4. *The* minimum special tax due annually pursuant to this section from each owner of livestock is \$5.

5. Upon the receipt of payment of the special tax and the report thereof by the state controller, the division shall credit the amount of the tax as paid on its records.

6. The special taxes paid by an owner of livestock, when transmitted to the state treasurer, must be deposited in the livestock inspection account.

1 **7. The division may elect to perform the duties otherwise performed**
2 **by the county assessor and county treasurer under NRS 575.100 to**
3 **575.140, inclusive.**

4 **Sec. 22.** NRS 575.090 is hereby amended to read as follows:

5 575.090 1. There is hereby created in each county a committee for
6 assessing livestock composed of:

7 (a) Two persons who own livestock in the county and who are appointed
8 by the state board of agriculture;

9 (b) One person who owns sheep in the county and who is appointed by
10 the board or, if there is no owner of sheep in the county, another person
11 who owns livestock in the county who is appointed by the state board of
12 agriculture;

13 (c) A brand inspector who is designated by the administrator of the
14 division; and

15 (d) ~~The~~ **In a county where the division elects to administer the**
16 **special tax, another person who owns livestock, appointed by the state**
17 **board of agriculture, otherwise the** county assessor or a person designated
18 by him.

19 2. Except as otherwise provided in this subsection, the term of each
20 member is 2 years, and any vacancy must be filled by appointment for the
21 unexpired term. The term of the county assessor expires upon the
22 expiration of the term of his office. A person designated by the county
23 assessor serves at the pleasure of the county assessor. The brand inspector
24 serves at the pleasure of the administrator of the division.

25 3. While engaged in official business of the committee for assessing
26 livestock, each member of the committee is entitled to:

27 (a) A salary not exceeding \$60 per day for attending meetings or
28 performing other official business, to be paid from any money available to
29 the division.

30 (b) The per diem allowance and travel expenses fixed for state officers
31 and employees.

32 **Sec. 23.** NRS 575.120 is hereby amended to read as follows:

33 575.120 1. The division shall prepare a form for declaration of
34 livestock and sheep on which an owner of livestock or sheep shall declare
35 the average number, kind and classification of all livestock and sheep in the
36 state owned by him during the year immediately preceding the date the
37 declaration is made.

38 2. Before May 6 of each year, the division shall distribute the form for
39 declaration to ~~all~~ the county assessors ~~of~~ **of the counties in which the**
40 **special tax is administered by the county.**

41 **3. In other counties, the division shall mail the declaration directly to**
42 **each owner of livestock or sheep.**

1 **Sec. 24.** NRS 575.130 is hereby amended to read as follows:

2 575.130 1. ~~{The}~~ *In a county in which the special tax is*
3 *administered by the county, the* county assessor shall mail the form for
4 declaration to each owner of livestock or sheep listed in his most current
5 report of such owners. He may include the form with any other mailing sent
6 by him to that owner.

7 2. An owner of livestock or sheep who fails to complete and return the
8 form for declaration within 30 days after the date it was mailed to him is
9 subject to a penalty of \$5 assessed by the committee.

10 **Sec. 25.** NRS 575.140 is hereby amended to read as follows:

11 575.140 The county assessor *or the division* shall forward to the
12 committee for assessing livestock all of the completed forms for declaration
13 of livestock and sheep received by him and a copy of his most current
14 report of owners of livestock and sheep. This report may show a parcel
15 number and must include the name and address of each owner and the
16 number, kind and classification of the livestock and sheep belonging to
17 each owner.

18 **Sec. 26.** NRS 575.150 is hereby amended to read as follows:

19 575.150 1. Upon receipt of the forms for declaration of livestock and
20 sheep and the report of owners of livestock and sheep from the county
21 assessor ~~{H}~~ *or the division*, the committee for assessing livestock shall:

22 (a) Make an estimate of the number, kind and classification of all
23 livestock and sheep owned by any person failing to return the form for
24 declaration of livestock and sheep and include that information on the
25 report; and

26 (b) Examine each completed form for declaration of livestock and sheep
27 and the report to determine its accuracy, and if there is any evidence that
28 any information is inaccurate or incomplete, may change and correct any
29 listing as to number, kind, classification, ownership or location by adding
30 thereto or deducting therefrom as necessary to make the report complete
31 and accurate.

32 2. The committee for assessing livestock may verify the number of
33 livestock or sheep by any reasonable means, including actual count at any
34 reasonable time.

35 3. If the committee for assessing livestock changes the listings on the
36 report of owners of livestock and sheep for any owner and the listing for
37 that owner does not conform to the listings on the form for declaration
38 completed by that owner, the committee shall notify the owner of the
39 change within 15 days after the change is made. The notification must
40 contain a statement explaining the owner's right to challenge the accuracy
41 of the report made by the committee for assessing livestock.

1 **Sec. 27.** NRS 575.180 is hereby amended to read as follows:

2 575.180 1. When the report of owners of livestock and sheep is
3 approved by the committee for assessing livestock as complete and
4 accurate, the approval must be noted on the report. The report must then be
5 returned to the county assessor , *or the division if it is administering the*
6 *special tax*, and a copy sent to the board, the division *unless it is*
7 *administering the special tax*, and the Nevada beef council.

8 2. If, as the result of a challenge of the accuracy of the report, any
9 change is ordered in the report of owners of livestock and sheep after it has
10 been approved by the committee for assessing livestock, ~~the county~~
11 ~~assessor, the board, the division and the Nevada beef council]~~ *each*
12 *recipient of the report or copy* must be notified of the change.

13 **Sec. 28.** NRS 575.190 is hereby amended to read as follows:

14 575.190 Using the tax levies from the board, the division and the
15 Nevada beef council, the county assessor, auditor or treasurer , *or the*
16 *division if it is administering the special tax*, shall calculate the total taxes
17 due from each owner of livestock or sheep based on the report of owners of
18 livestock or sheep approved by the committee for assessing livestock.

19 **Sec. 29.** NRS 575.200 is hereby amended to read as follows:

20 575.200 The county treasurer or the assessor , *or the division if it is*
21 *administering the special tax*, shall mail to each owner of livestock or
22 sheep a bill for the total taxes due from that owner. The billing may be
23 made from the secured or unsecured tax roll. The bill may be included with
24 any other tax bill sent by the county assessor or treasurer to that owner.
25 Failure to receive a tax bill does not excuse the taxpayer from the timely
26 payment of his taxes.

27 **Sec. 30.** (Deleted by amendment.)

28 **Sec. 31.** This section and sections 1, 2 and 7 to 12, inclusive, and 14 to
29 29, inclusive, of this act become effective on June 30, 1999.