Senate Bill No. 36–Senator James (by request)

CHAPTER........

AN ACT relating to taxation; revising the time within which a claim for a homeowner's refund may be filed under the Senior Citizens' Property Tax Assistance Act; advancing the date by which such a refund must be paid; 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 361.838 is hereby amended to read as follows:

361.838 1. A claim may be filed with the assessor of the county in which the claimant's home or mobile home lot is located between ~~[January 15 and April 30,]~~ ***February 1 and April 15,*** inclusive.

2. The claim must be made under oath and filed in such form and content, and accompanied by such proof, as the department may prescribe.

3. The department or county assessor shall furnish the appropriate form to each claimant.

4. The county assessor shall, within ~~[45]~~ ***30*** days after receiving a claim for a refund:

(a) Process the application;

(b) Determine the assessed valuation of the property to which the claim applies, if applicable; and

(c) Submit the claim to the department.

5. The department shall not accept a claim submitted pursuant to subsection 4 after July 1.

Sec. 2. NRS 361.841 is hereby amended to read as follows:

361.841 1. The department shall examine each claim, granting or denying it, and if granted, shall determine the refund to which the claimant is entitled.

2. Upon examination, if:

(a) The claim is denied, the department shall so notify the claimant by first-class mail.

(b) The claim is granted, the department shall pay the refund to the claimant by ~~[September 30.]~~ ***August 15.***

Sec. 3. This act becomes effective on January 1, 2000.

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