

SENATE BILL NO. 36—SENATOR JAMES (BY REQUEST)

PREFILED JANUARY 26, 1999

Referred to Committee on Taxation

SUMMARY—Accelerates payment of homeowners' refunds to senior citizens. (BDR 32-30)

FISCAL NOTE: Effect on Local Government: No.

Effect on the State or on Industrial Insurance: No.

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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; 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:

- 1 **Section 1.** NRS 361.838 is hereby amended to read as follows:
2 361.838 1. A claim may be filed with the assessor of the county in
3 which the claimant's home or mobile home lot is located between ~~January~~
4 ~~15 and April 30,~~ ***February 1 and April 15,*** inclusive.
5 2. The claim must be made under oath and filed in such form and
6 content, and accompanied by such proof, as the department may prescribe.
7 3. The department or county assessor shall furnish the appropriate form
8 to each claimant.
9 4. The county assessor shall, within ~~45~~ ***30*** days after receiving a
10 claim for a refund:
11 (a) Process the application;
12 (b) Determine the assessed valuation of the property to which the claim
13 applies, if applicable; and
14 (c) Submit the claim to the department.
15 5. The department shall not accept a claim submitted pursuant to
16 subsection 4 after July 1.

- 1 **Sec. 2.** NRS 361.841 is hereby amended to read as follows:
2 361.841 1. The department shall examine each claim, granting or
3 denying it, and if granted, shall determine the refund to which the claimant
4 is entitled.
5 2. Upon examination, if:
6 (a) The claim is denied, the department shall so notify the claimant by
7 first-class mail.
8 (b) The claim is granted, the department shall pay the refund to the
9 claimant by ~~September 30.~~ **August 15.**
10 **Sec. 3.** This act becomes effective on January 1, 2000.

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