

SENATE BILL NO. 376—COMMITTEE ON TAXATION

MARCH 16, 2001

Referred to Committee on Taxation

SUMMARY—Makes various changes relating to taxation. (BDR 32-187)

FISCAL NOTE: Effect on Local Government: Yes.
Effect on the State: 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; providing an exemption from the taxes on personal property for certain employers who pay for transportation expenses for employees; expanding the circumstances under which a senior citizen may receive a refund pursuant to the Senior Citizens' Property Tax Assistance Act; expanding the property tax exemption for widows to include all surviving spouses; authorizing the county assessor to deposit certain overpayments of taxes in the county treasury unless the taxpayer requests a refund of the overpayment; exempting certain deficient payments of taxes from collection; removing certain duties of county assessors and county treasurers concerning the taxation of animals; 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 360.235 is hereby amended to read as follows:
2 360.235 ~~Any~~ *Except as otherwise required in NRS 361.485, any*
3 amount determined to be refundable by the department after an audit must
4 be refunded or credited to any amount due from the taxpayer.
5 **Sec. 2.** NRS 360.291 is hereby amended to read as follows:
6 360.291 1. The legislature hereby declares that each taxpayer has the
7 right:
8 (a) To be treated by officers and employees of the department with
9 courtesy, fairness, uniformity, consistency and common sense.
10 (b) To a prompt response from the department to each communication
11 from the taxpayer.
12 (c) To provide the minimum documentation and other information as
13 may reasonably be required by the department to carry out its duties.
14 (d) To written explanations of common errors, oversights and violations
15 that taxpayers experience and instructions on how to avoid such problems.



- 1 (e) To be notified, in writing, by the department whenever its officer,
2 employee or agent determines that the taxpayer is entitled to an exemption
3 or has been taxed or assessed more than is required by law.
- 4 (f) To written instructions indicating how the taxpayer may petition for:
5 (1) An adjustment of an assessment;
6 (2) A refund or credit for overpayment of taxes, interest or penalties;
7 or
8 (3) A reduction in or the release of a bond or other form of security
9 required to be furnished pursuant to the provisions of this Title that are
10 administered by the department.
- 11 (g) ~~He~~ *Except as otherwise provided in NRS 361.485, to* recover an
12 overpayment of taxes promptly upon the final determination of such an
13 overpayment.
- 14 (h) To obtain specific advice from the department concerning taxes
15 imposed by the state.
- 16 (i) In any meeting with the department, including an audit, conference,
17 interview or hearing:
18 (1) To an explanation by an officer, agent or employee of the
19 department that describes the procedures to be followed and the taxpayer's
20 rights thereunder;
21 (2) To be represented by himself or anyone who is otherwise
22 authorized by law to represent him before the department;
23 (3) To make an audio recording using the taxpayer's own equipment
24 and at the taxpayer's own expense; and
25 (4) To receive a copy of any document or audio recording made by or
26 in the possession of the department relating to the determination or
27 collection of any tax for which the taxpayer is assessed, upon payment of
28 the actual cost to the department of making the copy.
- 29 (j) To a full explanation of the department's authority to assess a tax or
30 to collect delinquent taxes, including the procedures and notices for review
31 and appeal that are required for the protection of the taxpayer. An
32 explanation which meets the requirements of this section must also be
33 included with each notice to a taxpayer that an audit will be conducted by
34 the department.
- 35 (k) To the immediate release of any lien which the department has
36 placed on real or personal property for the nonpayment of any tax when:
37 (1) The tax is paid;
38 (2) The period of limitation for collecting the tax expires;
39 (3) The lien is the result of an error by the department;
40 (4) The department determines that the taxes, interest and penalties
41 are secured sufficiently by a lien on other property;
42 (5) The release or subordination of the lien will not jeopardize the
43 collection of the taxes, interest and penalties;
44 (6) The release of the lien will facilitate the collection of the taxes,
45 interest and penalties; or
46 (7) The department determines that the lien is creating an economic
47 hardship.



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1 (l) To the release or reduction of a bond or other form of security
2 required to be furnished pursuant to the provisions of this Title by the
3 department in accordance with applicable statutes and regulations.

4 (m) To be free from investigation and surveillance by an officer, agent
5 or employee of the department for any purpose that is not directly related
6 to the administration of the provisions of this Title that are administered by
7 the department.

8 (n) To be free from harassment and intimidation by an officer, agent or
9 employee of the department for any reason.

10 (o) To have statutes imposing taxes and any regulations adopted
11 pursuant thereto construed in favor of the taxpayer if those statutes or
12 regulations are of doubtful validity or effect, unless there is a specific
13 statutory provision that is applicable.

14 2. The provisions of this Title governing the administration and
15 collection of taxes by the department must not be construed in such a
16 manner as to interfere or conflict with the provisions of this section or any
17 applicable regulations.

18 3. The provisions of this section apply to any tax administered and
19 collected pursuant to the provisions of this Title or any applicable
20 regulations by the department.

21 **Sec. 3.** NRS 360.2935 is hereby amended to read as follows:

22 360.2935 ~~1A~~ *Except as otherwise provided in NRS 361.485, a*
23 taxpayer is entitled to receive on any overpayment of taxes, after the offset
24 required by NRS 360.320 has been made, a refund together with interest at
25 a rate determined pursuant to NRS 17.130. No interest is allowed on a
26 refund of any penalties or interest paid by a taxpayer.

27 **Sec. 4.** Chapter 361 of NRS is hereby amended by adding thereto the
28 provisions set forth as sections 5 to 8, inclusive, of this act.

29 **Sec. 5.** *"Manufactured home" has the meaning ascribed to it in*
30 *NRS 489.113.*

31 **Sec. 6.** *1. All or part of the personal property of an employer is*
32 *exempt from taxation as set forth in subsections 3 and 4 if the employer*
33 *pays for the full expense of providing to an employee an object,*
34 *including, without limitation, a card or pass, that entitles the employee to*
35 *use a public transit system without paying a fare.*

36 *2. The personal property of an employer is exempt from taxation as*
37 *set forth in subsections 3 and 4 if the employer pays for the full expense*
38 *of operating a motor vehicle to transport his employees between their*
39 *residences and workplaces and if:*

40 *(a) The motor vehicle may legally seat at least six adults, excluding*
41 *the driver of the motor vehicle;*

42 *(b) At least 80 percent of the mileage of the motor vehicle is used for*
43 *transporting employees between their residences and workplaces; and*

44 *(c) During the time such employees are transported as described in*
45 *paragraph (b), the employees occupy at least half of the available seats of*
46 *the motor vehicle, excluding the seat for the driver of the motor vehicle.*

47 *3. The exemptions set forth in subsections 1 and 2 may be allowed*
48 *only to an employer who:*



1 (a) Pays for the full expenses described in subsection 1 or 2, or both,
2 for the entire calendar year preceding the fiscal year for which the
3 exemption is claimed; and

4 (b) By March 15 immediately preceding the fiscal year for which the
5 exemption is claimed, files his claim for the exemption with the regional
6 transportation commission of the appropriate county, if a regional
7 transportation commission has been created in the county, or with the
8 county assessor, if a regional transportation commission has not been
9 created in the county. If the claim is filed with the regional
10 transportation commission, the regional transportation commission shall
11 certify the amount of expenses incurred by the employer and forward the
12 claim to the county assessor not later than June 15 immediately
13 preceding the fiscal year for which the exemption is claimed.

14 4. If a county assessor approves a claim for an exemption filed
15 pursuant to subsection 3, the amount of taxes to be exempted is the lesser
16 of:

17 (a) The total amount paid by the employer for the expenses described
18 in subsection 1 or 2, or both, for the calendar year immediately preceding
19 the fiscal year for which the exemption is claimed; or

20 (b) The total amount of personal property taxes of the employer that is
21 due for the fiscal year for which the exemption is claimed.

22 5. The department shall adopt regulations prescribing the form for a
23 claim for the exemption set forth in this section.

24 6. As used in this section:

25 (a) "Public transit system" has the meaning ascribed to it in NRS
26 377A.016.

27 (b) "Regional transportation commission" means a regional
28 transportation commission created and organized pursuant to chapter
29 373 of NRS.

30 **Sec. 7.** A senior citizen is entitled to a refund calculated pro rata
31 pursuant to NRS 361.833 and 361.835, respectively, for the portion of the
32 year that he owned and rented his primary residence if he has
33 maintained his primary residence in Nevada since July 1 of the
34 preceding calendar year and:

35 1. For any portion of that year, owned his home and would have
36 otherwise been entitled to a refund pursuant to NRS 361.833 if he has
37 owned the home for the entire year; and

38 2. For all the remaining portion of that year, rented a home or lot for
39 his primary residence and would have otherwise been entitled to a refund
40 pursuant to NRS 361.835 if he has rented the home for the entire year.

41 **Sec. 8.** At the time that a person files an appeal pursuant to NRS
42 361.356, 361.357 or 361.360 on behalf of the owner of a property, the
43 person shall provide to the county board of equalization or the state
44 board of equalization, as appropriate, written authorization from the
45 owner of the property that authorizes the person to file the appeal
46 concerning the assessment that was made.



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1 **Sec. 9.** NRS 361.010 is hereby amended to read as follows:
2 361.010 As used in this chapter, unless the context otherwise requires,
3 the words and terms defined in NRS 361.013 to 361.043, inclusive, *and*
4 *section 5 of this act* have the meanings ascribed to them in those sections.

5 **Sec. 10.** NRS 361.069 is hereby amended to read as follows:

6 361.069 ~~Household~~

7 1. *Except as otherwise provided in this section, household* goods and
8 furniture ~~other than~~ *are exempt from taxation.*

9 2. *Except as otherwise provided in subsection 3,* appliances and
10 furniture which are owned by a person who engages in the business of
11 renting the appliances or furniture to other persons ~~are~~ *are not* exempt from
12 taxation.

13 3. *Except as otherwise provided in this subsection, the assessment of*
14 *rented or leased appliances or furniture, or both, of a time-share project*
15 *governed by the provisions of chapter 119A of NRS, which contains five*
16 *or more units, must be reduced by a percentage equal to the average*
17 *percentage of time that all of the units are occupied by an owner of a*
18 *time share in the project. If the units of the time-share project are*
19 *occupied by owners of time shares in the project for an average of more*
20 *than 90 percent of the fiscal year, the rented or leased appliances or*
21 *furniture, or both, are exempt from taxation.*

22 4. As used in this section:

23 ~~Household~~ (a) "Household goods and furniture" includes, without limitation,
24 the following items if used in a residence:

25 ~~(a)~~ (1) Clothing;

26 ~~(b)~~ (2) Personal effects;

27 ~~(c)~~ (3) Gold and silver;

28 ~~(d)~~ (4) Jewelry;

29 ~~(e)~~ (5) Appliances that are not attached to real property or a mobile *or*
30 *manufactured* home;

31 ~~(f)~~ (6) Furniture;

32 ~~(g)~~ (7) Recreational equipment not required by NRS to be registered;
33 and

34 ~~(h)~~ (8) Portable goods and storage sheds and other household
35 equipment.

36 ~~Engages~~ (b) "Engages in the business of renting appliances or furniture"
37 means:

38 ~~(a)~~ (1) Renting or leasing appliances or furniture, or both, to other
39 persons not in conjunction with the rental or lease of a dwelling unit; or

40 ~~(b)~~ (2) Renting or leasing appliances or furniture, or both, to other
41 persons in conjunction with the rental or lease of a dwelling unit located in
42 a complex containing five or more dwelling units which are rented or
43 leased by the owner to other persons in conjunction with appliances or
44 furniture, or both.

45 (c) "Owner" has the meaning ascribed to it in NRS 119A.056.

46 (d) "Unit" has the meaning ascribed to it in NRS 119A.160.

47 **Sec. 11.** NRS 361.080 is hereby amended to read as follows:

48 361.080 1. The property of ~~widows~~ *surviving spouses* and orphan
49 children, not to exceed the amount of \$1,000 assessed valuation, is exempt



1 from taxation, but no such exemption may be allowed to anyone but actual
2 bona fide residents of this state, and must be allowed in but one county in
3 this state to the same family.

4 2. For the purpose of this section, property in which the ~~widow~~
5 *surviving spouse* or orphan child has any interest shall be deemed the
6 property of the ~~widow~~ *surviving spouse* or orphan child.

7 3. The person claiming such an exemption shall file with the county
8 assessor an affidavit declaring his residency and that the exemption has
9 been claimed in no other county in this state for that year. The affidavit
10 must be made before the county assessor or a notary public. After the filing
11 of the original affidavit, the county assessor shall mail a form for renewal
12 of the exemption to the person each year following a year in which the
13 exemption was allowed for that person. The form must be designed to
14 facilitate its return by mail by the person claiming the exemption.

15 4. A ~~widow~~ *surviving spouse* is not entitled to the exemption
16 provided by this section in any fiscal year beginning after ~~her~~ *any*
17 remarriage, even if the remarriage is later annulled.

18 **Sec. 12.** NRS 361.090 is hereby amended to read as follows:

19 361.090 1. The property, to the extent of \$1,000 assessed valuation,
20 of any actual bona fide resident of the State of Nevada who:

21 (a) ~~Has served a minimum of 90 days on active duty, who was assigned~~
22 ~~to active duty at some time between April 21, 1898, and June 15, 1903, or~~
23 ~~between April 6, 1917, and November 11, 1918, or between December 7,~~
24 ~~1941, and December 31, 1946, or between June 25, 1950, and January 31,~~
25 ~~1955;~~

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

29 ~~—(c) Has served on active duty in connection with carrying out the~~
30 ~~authorization granted to the President of the United States in Public Law~~
31 ~~402-1,~~

32 ~~and who received,; and~~

33 (b) *Received* upon severance from service, an honorable discharge or
34 certificate of satisfactory service from the Armed Forces of the United
35 States, or who, having so served, is still serving in the Armed Forces of the
36 United States,
37 is exempt from taxation.

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

41 3. The exemption may be allowed only to a claimant who files an
42 affidavit with his claim for exemption on real property pursuant to NRS
43 361.155. The affidavit may be filed at any time by a person claiming
44 exemption from taxation on personal property.

45 4. The affidavit must be made before the county assessor or a notary
46 public and filed with the county assessor. It must state that the affiant is an
47 actual bona fide resident of the State of Nevada who meets all the other
48 requirements of subsection 1 and that the exemption is claimed in no other



1 county in this state. After the filing of the original affidavit, the county
2 assessor shall mail a form for:

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

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

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

22 7. If any person files a false affidavit or produces false proof to the
23 county assessor, and as a result of the false affidavit or false proof a tax
24 exemption is allowed to a person not entitled to the exemption, he is guilty
25 of a gross misdemeanor.

26 **Sec. 13.** NRS 361.1565 is hereby amended to read as follows:

27 361.1565 The personal property tax exemption to which a ~~widow,~~
28 *surviving spouse*, orphan child, blind person, veteran or surviving spouse
29 of a disabled veteran is entitled under NRS 361.080, 361.085, 361.090 or
30 361.091 is reduced to the extent that he is allowed an exemption from the
31 vehicle privilege tax under chapter 371 of NRS.

32 **Sec. 14.** NRS 361.159 is hereby amended to read as follows:

33 361.159 1. Except as otherwise provided in subsection 3, when
34 personal property, or a portion of personal property, which for any reason
35 is exempt from taxation is leased, loaned or otherwise made available to
36 and used by a natural person, association or corporation in connection with
37 a business conducted for profit, the leasehold interest, possessory interest,
38 beneficial interest or beneficial use of any such lessee or user of the
39 property is subject to taxation to the extent the:

- 40 (a) Portion of the property leased or used; and
41 (b) Percentage of time during the fiscal year that the property is leased
42 to the lessee or used by the user,
43 can be segregated and identified. The taxable value of the interest or use
44 must be determined in the manner provided in subsection 3 of NRS
45 361.227.

46 2. Taxes must be assessed to lessees or users of exempt personal
47 property and collected in the same manner as taxes assessed to owners of
48 other personal property, except that taxes due under this section do not
49 become a lien against the personal property. When due, the taxes constitute



1 a debt due from the lessee or user to the county for which the taxes were
2 assessed and if unpaid are recoverable by the county in the proper court of
3 the county.

4 3. The provisions of this section do not apply to personal property:

5 (a) Used in vending stands operated by blind persons under the auspices
6 of the bureau of services to the blind and visually impaired of the
7 rehabilitation division of the department of employment, training and
8 rehabilitation.

9 (b) Owned by a public *airport and used for the purposes of the public*
10 airport.

11 **Sec. 15.** NRS 361.160 is hereby amended to read as follows:

12 361.160 1. Personal property in transit through this state is personal
13 property:

14 (a) Which is moving in interstate commerce through or over the
15 territory of the State of Nevada; or

16 (b) Which was consigned to a warehouse, public or private, within the
17 State of Nevada from outside the State of Nevada for storage in transit to a
18 final destination outside the State of Nevada, whether specified when
19 transportation begins or afterward.

20 Such property is deemed to have acquired no situs in Nevada for purposes
21 of taxation. Such property is not deprived of exemption because while in
22 the warehouse the property is assembled, bound, joined, manufactured,
23 processed, disassembled, divided, cut, broken in bulk, relabeled or
24 repackaged, or because the property is being held for resale to customers
25 outside the State of Nevada. The exemption granted shall be liberally
26 construed to effect the purposes of NRS 361.160 to 361.185, inclusive.

27 2. Personal property within this state as mentioned in NRS 361.030
28 and 361.045 to 361.155, inclusive, *and section 6 of this act*, does not
29 include personal property in transit through this state as defined in this
30 section.

31 **Sec. 16.** NRS 361.189 is hereby amended to read as follows:

32 361.189 1. Not later than July 1, 1979, and thereafter:

33 (a) All land in this state shall be legally described for tax purposes by
34 parcel number in accordance with the parceling system prescribed by the
35 department. The provisions of NRS 361.190 to 361.220, inclusive, shall
36 remain in effect until each county has established and implemented the
37 prescribed parceling system.

38 (b) Each county shall prepare and possess a complete set of maps drawn
39 in accordance with such parceling system for all land in the county.

40 2. The department may assist any county in preparing the maps
41 required by subsection 1, if it is shown to the satisfaction of the department
42 that the county does not have the ability to prepare such maps. The county
43 shall reimburse the department for its costs from the county general fund.
44 The department may employ such services as are needed to carry out the
45 provisions of this section.

46 3. The county assessor shall insure that the parcels of land on such
47 maps are numbered in the manner prescribed by the department. The
48 county assessor shall continually update the maps to reflect transfers,
49 conveyances, acquisitions or any other transaction or event that change the



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1 boundaries of any parcel and shall renumber the parcels or prepare new
2 map pages for any portion of the maps to show combinations or divisions
3 of parcels in the manner prescribed by the department. The maps shall
4 readily disclose precisely what land is covered by any particular parcel
5 number in the current fiscal year.

6 4. The department may review such maps annually to insure that they
7 are being properly updated. If it is determined that such maps are not
8 properly updated the department may order the board of county
9 commissioners to employ forthwith one or more qualified persons
10 approved by the department to prepare the required maps. The payment of
11 all costs incidental thereto shall be a proper charge against the funds of the
12 county, notwithstanding such funds were not budgeted according to law.

13 5. Such maps shall at all times be available in the office of the county
14 assessor. All such maps shall be retained by the county assessor as a
15 permanent public record.

16 6. Land shall not be described in any deed or conveyance by reference
17 to any such map unless the map is filed for record in the office of the
18 county recorder of the county in which the land is located.

19 *7. A county assessor shall not reflect on the tax roll a change in the*
20 *ownership of land in this state unless the document that conveys the*
21 *ownership of land contains a complete legal description, adequately*
22 *describing the exact boundaries of the parcel of land. A parcel number*
23 *assigned by a county assessor does not constitute a complete legal*
24 *description of the land conveyed.*

25 **Sec. 17.** NRS 361.244 is hereby amended to read as follows:

26 361.244 1. A mobile *or manufactured* home is eligible to become
27 real property if ~~the running gear is removed and~~ it becomes ~~on or after~~
28 ~~July 1, 1979,~~ permanently affixed to land which is owned by the owner of
29 the mobile *or manufactured* home.

30 2. A mobile *or manufactured* home becomes real property when the
31 assessor of the county in which the mobile *or manufactured* home is
32 located has placed it on the tax roll as real property. The assessor shall not
33 place a mobile *or manufactured* home on the tax roll until:

34 (a) He has received verification from the manufactured housing division
35 of the department of business and industry that ~~there is no security interest~~
36 ~~in the mobile home or the holders of security interests have agreed in~~
37 ~~writing to the conversion of~~ the mobile *or manufactured* home *has been*
38 *converted* to real property;

39 (b) The unsecured personal property tax has been paid in full for the
40 current fiscal year;

41 (c) An affidavit of conversion of the mobile *or manufactured* home
42 from personal to real property has been recorded in the county recorder's
43 office of the county in which the mobile *or manufactured* home is located;
44 and

45 (d) The dealer or owner has delivered to the division a copy of the
46 recorded affidavit of conversion and all documents relating to the mobile
47 *or manufactured* home in its former condition as personal property.



1 3. A mobile *or manufactured* home which is converted to real
2 property pursuant to this section shall be deemed to be a fixture and an
3 improvement to the real property to which it is affixed.

4 4. Factory-built housing, as defined in NRS 461.080, constitutes real
5 property if it becomes, on or after July 1, 1979, permanently affixed to land
6 which is owned by the owner of the factory-built housing.

7 5. A manufactured home, as defined in NRS 489.113, constitutes real
8 property if it becomes, on or after January 1, 2000, permanently affixed to
9 land which is owned by the owner of the manufactured home.

10 6. For the purposes of this section, "land which is owned" includes
11 land for which the owner has a possessory interest resulting from a life
12 estate, lease or contract for sale.

13 **Sec. 18.** NRS 361.2445 is hereby amended to read as follows:

14 361.2445 1. A mobile *or manufactured* home which has been
15 converted to real property pursuant to NRS 361.244 may not be removed
16 from the real property to which it is affixed unless, at least 30 days before
17 removing the mobile *or manufactured* home:

18 (a) The owner:

19 (1) Files with the division an affidavit stating that the sole purpose for
20 converting the mobile *or manufactured* home from real to personal
21 property is to effect a transfer of the title to the mobile *or manufactured*
22 home;

23 (2) Files with the division the affidavit of consent to the removal of
24 the mobile *or manufactured* home of each person who holds any legal
25 interest in the real property to which the mobile *or manufactured* home is
26 affixed; and

27 (3) Gives written notice to the county assessor of the county in which
28 the real property is situated; and

29 (b) The county assessor certifies in writing that all taxes for the fiscal
30 year on the mobile *or manufactured* home and the real property to which
31 the mobile *or manufactured* home is affixed have been paid.

32 2. The county assessor shall not remove a mobile *or manufactured*
33 home from the tax rolls until:

34 (a) He has received verification that there is no security interest in the
35 mobile *or manufactured* home or the holders of security interests have
36 agreed in writing to the conversion of the mobile *or manufactured* home to
37 personal property; and

38 (b) An affidavit of conversion of the mobile *or manufactured* home
39 from real to personal property has been recorded in the county recorder's
40 office of the county in which the real property to which the mobile *or*
41 *manufactured* home was affixed is situated.

42 3. A mobile *or manufactured* home which is physically removed from
43 real property pursuant to this section shall be deemed to be personal
44 property immediately upon its removal.

45 4. The department shall adopt:

46 (a) Such regulations as are necessary to carry out the provisions of this
47 section; and

48 (b) A standard form for the affidavits required by this section.



1 5. Before the owner of a mobile *or manufactured* home that has been
2 converted to personal property pursuant to this section may transfer
3 ownership of the mobile *or manufactured* home, he must obtain a
4 certificate of ownership from the division.

5 6. For the purposes of this section, the removal of a mobile *or*
6 *manufactured* home from real property includes the detachment of the
7 mobile *or manufactured* home from its foundation, other than temporarily
8 for the purpose of making repairs or improvements to the mobile *or*
9 *manufactured* home or the foundation.

10 7. As used in this section:

11 (a) "Division" means the manufactured housing division of the
12 department of business and industry.

13 (b) "Owner" means any person who holds an interest in the mobile *or*
14 *manufactured* home or the real property to which the mobile *or*
15 *manufactured* home is affixed evidenced by a conveyance or other
16 instrument which transfers that interest to him and is recorded in the office
17 of the county recorder of the county in which the mobile *or manufactured*
18 home and real property are situated, but does not include the owner or
19 holder of a right of way, easement or subsurface property right appurtenant
20 to the real property.

21 **Sec. 19.** NRS 361.260 is hereby amended to read as follows:

22 361.260 1. Each year, the county assessor, except as otherwise
23 required by a particular statute, shall ascertain by diligent inquiry and
24 examination all real and secured personal property that is in his county on
25 July 1 which is subject to taxation, and also the names of all persons,
26 corporations, associations, companies or firms owning the property. He
27 shall then determine the taxable value of all such property and he shall then
28 list and assess it to the person, firm, corporation, association or company
29 owning it on July 1 of that fiscal year. He shall take the same action at any
30 time between May 1 and the following April 30, with respect to personal
31 property which is to be placed on the unsecured tax roll.

32 2. At any time before the lien date for the following fiscal year, the
33 county assessor may include additional personal property and mobile *and*
34 *manufactured* homes on the secured tax roll if the owner of the personal
35 property or mobile *or manufactured* home owns real property within the
36 same taxing district which has an assessed value that is equal to or greater
37 than the taxes for 3 years on both the real property and the personal
38 property or mobile *or manufactured* home, plus penalties. Personal
39 property and mobile *and manufactured* homes in the county on July 1, but
40 not on the secured tax roll for the current year, must be placed on the
41 unsecured tax roll for the current year.

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

46 4. The value of any property apportioned among counties pursuant to
47 NRS 361.320, 361.321 and 361.323 must be added to the central
48 assessment roll at the assessed value established by the Nevada tax



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1 commission or as established pursuant to an appeal to the state board of
2 equalization.

3 5. In addition to the inquiry and examination required in subsection 1,
4 for any property not reappraised in the current assessment year, the county
5 assessor shall determine its assessed value for that year by applying a
6 factor for improvements, if any, and a factor for land to the assessed value
7 for the preceding year. The factor for improvements must reasonably
8 represent the change, if any, in the taxable value of typical improvements
9 in the area since the preceding year, and must take into account all
10 applicable depreciation and obsolescence. The factor for improvements
11 must be adopted by the Nevada tax commission. The factor for land must
12 be developed by the county assessor and approved by the commission. The
13 factor for land must be so chosen that the median ratio of the assessed
14 value of the land to the taxable value of the land in each area subject to the
15 factor is not less than 30 percent nor more than 35 percent.

16 6. The county assessor shall reappraise all real property at least once
17 every 5 years.

18 7. *The county assessor shall establish standards for appraising and*
19 *reappraising land pursuant to this section. In establishing the standards,*
20 *the county assessor shall consider comparable sales of land before July 1*
21 *of the year before the lien date.*

22 8. Each county assessor shall submit a written request to the board of
23 county commissioners and the governing body of each of the local
24 governments located in the county which maintain a unit of government
25 that issues building permits for a copy of each building permit that is
26 issued. Upon receipt of such a request, the governing body shall direct the
27 unit which issues the permits to provide a copy of each permit to the
28 county assessor within a reasonable time after issuance.

29 **Sec. 20.** NRS 361.334 is hereby amended to read as follows:

30 361.334 As used in NRS 361.335 to 361.435, inclusive ~~§~~ , and
31 *section 8 of this act:*

32 1. The term "property" includes a leasehold interest, possessory
33 interest, beneficial interest or beneficial use of a lessee or user of property
34 which is taxable pursuant to NRS 361.157 or 361.159.

35 2. Where the term "property" is read to mean a taxable leasehold
36 interest, possessory interest, beneficial interest or beneficial use of a lessee
37 or user of property, the term "owner" used in conjunction therewith must
38 be interpreted to mean the lessee or user of the property.

39 **Sec. 21.** NRS 361.356 is hereby amended to read as follows:

40 361.356 1. An owner of property who believes that his property was
41 assessed at a higher value than another property whose use is identical and
42 whose location is comparable may appeal the assessment, on or before
43 January 15 of the fiscal year in which the assessment was made, to the
44 county board of equalization.

45 2. *Before a person may file an appeal pursuant to subsection 1, the*
46 *person must complete a form provided by the county assessor to appeal*
47 *the assessment to the county board of equalization. The county assessor*
48 *may, before providing such a form, require the person requesting the*



1 *form to provide the parcel number or other identification number of the*
2 *property that is the subject of the planned appeal.*

3 3. If the board finds that an inequity exists in the assessment of the
4 value of the land or the value of the improvements, or both, the board may
5 add to or deduct from the value of the land or the value of the
6 improvements, or both, either of the appellant's property or of the property
7 to which it is compared, to equalize the assessment.

8 ~~2-1~~ 4. In the case of residential property, the appellant shall cite other
9 property within the same subdivision if possible.

10 **Sec. 22.** NRS 361.357 is hereby amended to read as follows:

11 361.357 1. The owner of any property who believes that the full cash
12 value of his property is less than the taxable value computed for the
13 property in the current assessment year, may, not later than January 15 of
14 the fiscal year in which the assessment was made, appeal to the county
15 board of equalization. ~~A person who makes such an appeal on behalf of~~
16 ~~the owner of the property shall provide written authorization from the~~
17 ~~owner of the property at the time the appeal is filed.~~

18 2. *Before a person may file an appeal pursuant to subsection 1, the*
19 *person must complete a form provided by the county assessor to appeal*
20 *the assessment to the county board of equalization. The county assessor*
21 *may, before providing such a form, require the person requesting the*
22 *form to provide the parcel number or other identification number of the*
23 *property that is the subject of the planned appeal.*

24 3. If the county board of equalization finds that the full cash value of
25 the property is less than the taxable value computed for the property, the
26 board shall correct the land value or fix a percentage of obsolescence to be
27 deducted each year from the otherwise computed taxable value of the
28 improvements, or both, to make the taxable value of the property
29 correspond as closely as possible to its full cash value.

30 ~~2-1~~ 4. No appeal under this section may result in an increase in the
31 taxable value of the property.

32 **Sec. 23.** NRS 361.420 is hereby amended to read as follows:

33 361.420 1. Any property owner whose taxes are in excess of the
34 amount which the owner claims justly to be due may pay each installment
35 of taxes as it becomes due under protest in writing. The protest must be ~~in~~
36 ~~triplicate and~~ filed with the ~~county treasurer~~ *tax receiver* at the time of
37 the payment of the installment of taxes. The ~~county treasurer~~ *tax receiver*
38 forthwith shall forward one copy of the protest to the attorney general and
39 one copy to the state controller.

40 2. The property owner, having protested the payment of taxes as
41 provided in subsection 1 and having been denied relief by the state board
42 of equalization, may commence a suit in any court of competent
43 jurisdiction in the State of Nevada against the state and county in which the
44 taxes were paid, and, in a proper case, both the Nevada tax commission and
45 the department may be joined as a defendant for a recovery of the
46 difference between the amount of taxes paid and the amount which the
47 owner claims justly to be due, and the owner may complain upon any of
48 the grounds contained in subsection 4.



1 3. Every action commenced under the provisions of this section must
2 be commenced within 3 months after the date of the payment of the last
3 installment of taxes, and if not so commenced is forever barred. If the tax
4 complained of is paid in full and under the written protest provided for in
5 this section, at the time of the payment of the first installment of taxes, suit
6 for the recovery of the difference between the amount paid and the amount
7 claimed to be justly due must be commenced within 3 months after the date
8 of the full payment of the tax or the issuance of the decision of the state
9 board of equalization denying relief, whichever occurs later, and if not so
10 commenced is forever barred.

11 4. In any suit brought under the provisions of this section, the person
12 assessed may complain or defend upon any of the following grounds:

13 (a) That the taxes have been paid before the suit;

14 (b) That the property is exempt from taxation under the provisions of
15 the revenue or tax laws of the state, specifying in detail the claim of
16 exemption;

17 (c) That the person assessed was not the owner and had no right, title or
18 interest in the property assessed at the time of assessment;

19 (d) That the property is situate in and has been assessed in another
20 county, and the taxes thereon paid;

21 (e) That there was fraud in the assessment or that the assessment is out
22 of proportion to and above the taxable cash value of the property assessed;

23 (f) That the assessment is out of proportion to and above the valuation
24 fixed by the Nevada tax commission for the year in which the taxes were
25 levied and the property assessed; or

26 (g) That the assessment complained of is discriminatory in that it is not
27 in accordance with a uniform and equal rate of assessment and taxation,
28 but is at a higher rate of the taxable value of the property so assessed than
29 that at which the other property in the state is assessed.

30 5. In a suit based upon any one of the grounds mentioned in
31 paragraphs (e) ~~to (g), inclusive.~~, (f) and (g) of subsection 4, the court
32 shall conduct the trial without a jury and confine its review to the record
33 before the state board of equalization. Where procedural irregularities by
34 the board are alleged and are not shown in the record, the court may take
35 evidence respecting the allegation and, upon the request of either party,
36 shall hear oral argument and receive written briefs on the matter.

37 6. In all cases mentioned in this section where the complaint is based
38 upon any grounds mentioned in subsection 4, the entire assessment must
39 not be declared void but is void only as to the excess in valuation.

40 7. In any judgment recovered by the taxpayer under this section, the
41 court may provide for interest thereon not to exceed 6 percent per annum
42 from and after the date of payment of the tax complained of.

43 **Sec. 24.** NRS 361.425 is hereby amended to read as follows:

44 361.425 1. Nothing in NRS 361.420 or in any remedy provided
45 ~~therein~~ in that section prevents the distribution or apportionment of the
46 taxes paid under the provisions of NRS 361.420 into the various funds of
47 the state and county. In the event of judgment in favor of the person
48 bringing the suit to recover taxes claimed to be paid unjustly pursuant to
49 NRS 361.420, the amount of the judgment plus the interest thereon, as may



1 be fixed and determined by the court, must be paid out of the general funds
2 of the state and county by the proper officers thereof as the respective
3 liability of the state and county may appear.

4 2. In making tax settlements with the state, the ~~county treasurer~~ *tax*
5 *receiver* shall notify the state controller of the amount of state taxes paid
6 under protest, and then an amount equivalent to the amount of taxes paid
7 under protest plus a reasonable amount of interest thereon, not exceeding 6
8 percent per annum after the date of the payment to the ~~county treasurer,~~
9 *tax receiver*, shall be deemed to be and hereby is appropriated for the
10 purpose of satisfying any judgment therefor recovered against the state in a
11 suit under the provisions of NRS 361.420.

12 3. When a judgment is secured under the provisions of NRS 361.420
13 and there is not sufficient money in the general fund of the county affected
14 by the judgment to satisfy the judgment, the board of county
15 commissioners of the county shall immediately levy and provide for the
16 collection of a sufficient tax upon all the taxable property within the
17 county, exclusive of the property of the person securing the judgment, to
18 satisfy the judgment and any interest on the judgment as may have been
19 fixed and determined by the court.

20 4. Annually, the boards of county commissioners of the respective
21 counties shall provide in their respective budgets a reasonable amount of
22 money and shall levy a tax to provide for the payment of interest required
23 in NRS 361.420 with respect to judgments which may be secured against
24 the counties.

25 5. The governor shall include in the biennial proposed executive
26 budget of the state a reasonable amount of money to provide for the
27 payments of interest required in NRS 361.420 with respect to judgments
28 which may be secured against the state. If at the time a final judgment
29 secured against the state pursuant to NRS 361.420 is presented for
30 satisfaction there is not sufficient money in the state treasury set apart for
31 the satisfaction of the judgment, the state treasurer shall satisfy the
32 judgment from money then in the general fund of the state.

33 **Sec. 25.** NRS 361.450 is hereby amended to read as follows:

34 361.450 1. Except as *otherwise* provided in subsection 3, every tax
35 levied under the provisions of or authority of this chapter is a perpetual lien
36 against the property assessed until the tax and any penalty charges and
37 interest which may accrue thereon are paid.

38 2. Except as provided in this subsection, the lien attaches on July 1 of
39 the year for which the taxes are levied, upon all property then within the
40 county. The lien attaches upon all migratory property, as described in NRS
41 361.505, on the day it is moved into the county. If real and personal
42 property are assessed against the same owner, a lien attaches upon such
43 real property also for the tax levied upon the personal property within the
44 county; and a lien for taxes on personal property also attaches upon real
45 property assessed against the same owner in any other county of the state
46 from the date on which a certified copy of any unpaid property assessment
47 is filed for record with the county recorder in the county in which the real
48 property is situated.



1 3. All liens for taxes levied under this chapter which have already
2 attached to a mobile *or manufactured* home expire on the date when the
3 mobile *or manufactured* home is sold, except the liens for personal
4 property taxes due in the county in which the mobile *or manufactured*
5 home was situate at the time of sale, for any part of the 12 months
6 immediately preceding the date of sale.

7 4. All special taxes levied for city, town, school, road or other
8 purposes throughout the different counties of this state are a lien on the
9 property so assessed, and must be assessed and collected by the same
10 officer at the same time and in the same manner as the state and county
11 taxes are assessed and collected.

12 **Sec. 26.** NRS 361.483 is hereby amended to read as follows:

13 361.483 1. Except as otherwise provided in subsection 4, taxes
14 assessed upon the real property tax roll and upon mobile or manufactured
15 homes are due on the third Monday of August.

16 2. Taxes assessed upon the real property tax roll may be paid in four
17 approximately equal installments if the taxes assessed on the parcel exceed
18 \$100.

19 3. Taxes assessed upon a mobile or manufactured home may be paid in
20 four installments if the taxes assessed exceed \$100.

21 4. If a person elects to pay in installments, the first installment is due
22 on the third Monday of August, the second installment on the first Monday
23 of October, the third installment on the first Monday of January, and the
24 fourth installment on the first Monday of March.

25 5. If any person charged with taxes which are a lien on real property
26 fails to pay:

27 (a) Any one installment of the taxes on or within 10 days following the
28 day the taxes become due, there must be added thereto a penalty of 4
29 percent.

30 (b) Any two ~~installment~~ *installments* of the taxes, together with
31 accumulated penalties, on or within 10 days following the day the later
32 installment of taxes becomes due, there must be added thereto a penalty of
33 5 percent of the two ~~installment~~ *installments* due.

34 (c) Any three ~~installment~~ *installments* of the taxes, together with
35 accumulated penalties, on or within 10 days following the day the latest
36 installment of taxes becomes due, there must be added thereto a penalty of
37 6 percent of the three installments due.

38 (d) The full amount of the taxes, together with accumulated penalties,
39 on or within 10 days following the first Monday of March, there must be
40 added thereto a penalty of 7 percent of the full amount of the taxes.

41 6. Any person charged with taxes which are a lien on a mobile or
42 manufactured home who fails to pay the taxes within 10 days after ~~the~~ *an*
43 installment payment is due is subject to the following provisions:

44 (a) A penalty of 10 percent of the taxes due; *and*

45 (b) ~~An additional penalty of \$3 per month or any portion thereof, until~~
46 ~~the taxes are paid; and~~

47 ~~—(c)—~~ The county assessor may proceed under NRS 361.535.



1 7. The ex officio tax receiver of a county shall notify each person in
2 the county who is subject to a penalty pursuant to this section of the
3 provisions of NRS 360.419 and 361.4835.

4 **Sec. 27.** NRS 361.485 is hereby amended to read as follows:

5 361.485 1. Whenever any tax is paid to the ex officio tax receiver he
6 shall appropriately record such payment and the date thereof on the tax roll
7 contiguously with the name of the person or the description of the property
8 liable for such taxes, and shall give a receipt for such payment if requested
9 by the taxpayer.

10 2. If the assessment roll is maintained on magnetic storage files in a
11 computer system, the requirement of subsection 1 is met if the system is
12 capable of producing, as printed output, the assessment roll with the dates
13 of payments shown opposite the name of the person or the description of
14 the property liable for such taxes.

15 3. *If the amount of an overpayment of taxes for personal property is*
16 *less than the average cost of collecting property taxes in this state as*
17 *determined by the Nevada tax commission, the ex officio tax receiver*
18 *shall pay the amount of the overpayment into the county treasury, for the*
19 *benefit of the general fund of the county, unless the taxpayer who made*
20 *the overpayment requests a refund. All interest paid on money deposited*
21 *in the account pursuant to this subsection is the property of the county.*
22 *All requests for refunds under this section must be made within 6 months*
23 *after the original payment.*

24 4. *A deficiency in the amount of a payment of taxes for personal*
25 *property, other than a payment for a penalty, must be exempted from*
26 *collection if the amount of the deficiency is less than the average cost of*
27 *collecting property taxes in this state as determined by the Nevada tax*
28 *commission.*

29 **Sec. 28.** NRS 361.535 is hereby amended to read as follows:

30 361.535 1. If the person, company or corporation so assessed
31 neglects or refuses to pay the taxes within 30 days after demand, *the taxes*
32 *become delinquent. If the person, company or corporation so assessed*
33 *neglects or refuses to pay the taxes within 10 days after the taxes become*
34 *delinquent,* a penalty of 10 percent must be added. If the tax and penalty
35 are not paid on demand, the county assessor or his deputy ~~shall~~ *may*
36 seize, seal or lock enough of the personal property of the person, company
37 or corporation so neglecting or refusing to pay to satisfy the taxes and
38 costs. *The county assessor may use alternative methods of collection,*
39 *including, without limitation, the assistance of the district attorney.*

40 2. The county assessor shall post a notice of the seizure, with a
41 description of the property, in three public places in the township or district
42 where it is seized, and shall, at the expiration of 5 days, proceed to sell at
43 public auction, at the time and place mentioned in the notice, to the highest
44 bidder, for lawful money of the United States, a sufficient quantity of the
45 property to pay the taxes and expenses incurred. For this service the county
46 assessor must be allowed from the delinquent person a fee of \$3.

47 3. If the personal property seized by the county assessor or his deputy
48 consists of a mobile or manufactured home , *an aircraft, or the personal*
49 *property of a business,* the county assessor shall publish a notice of the



1 seizure once during each of 2 successive weeks in a newspaper of general
2 circulation in the county. If the legal owner of the property is someone
3 other than the registered owner and the name and address of the legal
4 owner can be ascertained from the records of the department of motor
5 vehicles and public safety, the county assessor shall, before publication,
6 send a copy of the notice by registered or certified mail to the legal owner.
7 The cost of the publication and notice must be charged to the delinquent
8 taxpayer. The notice must state:

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

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

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

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

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

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

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

26 *5. After a mobile or manufactured home, an aircraft, or the personal*
27 *property of a business is sold and the county assessor has paid all the*
28 *taxes and costs on the property, the county assessor shall deposit into the*
29 *general fund of the county the first \$300 of the excess proceeds from the*
30 *sale. The county assessor shall deposit any remaining amount of the*
31 *excess proceeds from the sale into an interest-bearing account*
32 *maintained for the purpose of holding excess proceeds separate from*
33 *other money of the county. If no claim is made for the money within 6*
34 *months after the sale of the property for which the claim is made, the*
35 *county assessor shall pay the money into the general fund of the county.*
36 *All interest paid on money deposited in the account pursuant to this*
37 *subsection is the property of the county.*

38 *6. If the former owner of a mobile or manufactured home, aircraft,*
39 *or personal property of a business that was sold pursuant to this section*
40 *makes a claim in writing for the balance of the proceeds of the sale*
41 *within 6 months after the completion of the sale, the county assessor*
42 *shall pay the balance of the proceeds of the sale or the proper portion of*
43 *the balance over to the former owner if the county assessor is satisfied*
44 *that the former owner is entitled to it.*

45 **Sec. 29.** NRS 361.545 is hereby amended to read as follows:

46 361.545 On or before the 5th day of each month, the county assessor
47 shall:

48 1. Return to the county auditor a list, under oath, of all collections
49 made under the provisions of NRS 361.505 and 361.535, and shall, at the



1 same time, return all the original schedules of assessment of such property
2 made the previous month. After comparing the schedules with the sworn
3 list of collections, the county auditor shall file them in his office, and shall
4 enter upon the assessment roll of his county for that year, when it comes
5 into his hands, and mark the word "Paid" opposite, the name of each
6 person whose taxes are so paid.

7 2. ~~Pay~~ *Except as otherwise provided in NRS 361.535, pay* over to
8 the county treasurer all money collected under the provisions of NRS
9 361.505 and 361.535, taking duplicate receipts from the county treasurer
10 for the amount so paid. The county assessor shall file one of the receipts
11 with the county auditor.

12 **Sec. 30.** NRS 361.800 is hereby amended to read as follows:
13 361.800 NRS 361.800 to 361.877, inclusive, *and section 7 of this act,*
14 may be cited as the Senior Citizens' Property Tax Assistance Act.

15 **Sec. 31.** NRS 361.850 is hereby amended to read as follows:

16 361.850 1. A person may receive assistance under the Senior
17 Citizens' Property Tax Assistance Act while receiving a property tax
18 exemption as a ~~widow~~ *surviving spouse*, blind person or veteran if the
19 person has filed a claim for the exemption with the county assessor.

20 2. The assessed valuation of any property used to determine a refund
21 pursuant to the Senior Citizens' Property Tax Assistance Act must be
22 reduced by the amount of such an exemption.

23 **Sec. 32.** NRS 111.312 is hereby amended to read as follows:

24 111.312 1. The county recorder shall not record with respect to real
25 property, a notice of completion, a declaration of homestead, a lien or
26 notice of lien, an affidavit of death, a mortgage or deed of trust, or any
27 conveyance of real property or instrument in writing setting forth an
28 agreement to convey real property unless the document being recorded
29 contains:

30 (a) The mailing address of the grantee or, if there is no grantee, the
31 mailing address of the person who is requesting the recording of the
32 document; and

33 (b) The assessor's parcel number of the property at the top of the first
34 page of the document, if the county assessor has assigned a parcel number
35 to the property. The county recorder is not required to verify that the
36 assessor's parcel number is correct.

37 2. *The county recorder shall not record with respect to real property*
38 *any conveyance of real property or instrument in writing setting forth an*
39 *agreement to convey real property unless the document being recorded*
40 *contains the name and address of the person to whom a statement of the*
41 *taxes assessed on the real property is to be mailed.*

42 3. The assessor's parcel number shall not be deemed to be a complete
43 legal description of the real property conveyed.

44 **Sec. 33.** NRS 247.180 is hereby amended to read as follows:

45 247.180 1. Except as otherwise provided in NRS 111.312, whenever
46 an instrument conveying, encumbering or mortgaging both real and
47 personal property is presented to any county recorder for recording, the
48 county recorder shall record the instrument in a book kept by him for that
49 purpose, which record must be indexed in the real estate index as deeds and



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1 other conveyances are required by law to be indexed, and for which he may
2 receive the same fees as are allowed by law for recording and indexing
3 deeds and other instruments, but only one fee for the recording of any
4 instrument may be collected.

5 *2. A county recorder who records an instrument pursuant to this*
6 *section shall, within 7 working days after he records the instrument,*
7 *provide to the county assessor at no charge:*

8 *(a) A duplicate copy of the instrument and any supporting documents;*
9 *or*

10 *(b) Access to the digital instrument and any digital supporting*
11 *documents.*

12 **Sec. 34.** NRS 268.600 is hereby amended to read as follows:

13 268.600 *1.* Whenever the corporate limits of any city are extended in
14 accordance with the provisions of NRS 268.570 to 268.608, inclusive, the
15 governing body of such city shall cause an accurate map or plat of the
16 annexed territory, prepared under the supervision of a competent surveyor
17 or engineer, together with a certified copy of the annexation ordinance in
18 respect thereof, to be recorded in the office of the county recorder of the
19 county in which such territory is situated, which recording shall be done
20 prior to the effective date of the annexation as specified in the annexation
21 ordinance. A duplicate copy of such map or plat and such annexation
22 ordinance shall be filed with the department of taxation.

23 *2. A county recorder who records a map or plat pursuant to this*
24 *section shall, within 7 working days after he records the map or plat,*
25 *provide to the county assessor at no charge:*

26 *(a) A duplicate copy of the map or plat and any supporting*
27 *documents; or*

28 *(b) Access to the digital map or plat and any digital supporting*
29 *documents.*

30 **Sec. 35.** NRS 270.090 is hereby amended to read as follows:

31 270.090 *1.* The findings of fact and conclusions of law and judgment
32 must be made and entered as in other cases, and exceptions, motions for
33 new trial and appeals may be had as provided in NRS and the Nevada
34 Rules of Appellate Procedure.

35 *2.* The court or judge thereof shall in the findings and decree establish
36 a definite map or plat of the city or part thereof or addition thereto, in
37 accordance with the pleadings and proof, and shall, by reference, make a
38 part of the findings and judgment the map or plat so established.

39 *3.* Wherever blocks or parts of blocks in the original lost, destroyed,
40 conflicting, erroneous or faulty maps or plats have been insufficiently or
41 incorrectly platted, numbered or lettered, the omission, insufficiency or
42 fault must be supplied and corrected in accordance with the pleadings and
43 proof.

44 *4.* If the map or plat prepared by the surveyor is inadequate or
45 impracticable of use for the judgment, the judgment or decree may require
46 the making of a new map or plat in accordance with the provisions of the
47 findings and judgment.

48 *5.* A certified copy of the judgment, together with such map or plat as
49 is established by the court, must be filed in the office of the county



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1 recorder of the county in which the action is tried. All the ties and
2 descriptions of section or quarter section corners, monuments or marks
3 required by NRS 270.020 must appear on the map finally established by
4 the judgment. The county recorder may collect and receive as his fees for
5 recording and indexing the certified copy of the judgment and map, \$10 for
6 the map, and the specific statutory fees for the judgment, but not exceeding
7 \$50.

8 6. The judgment may require that all prior existing maps in conflict
9 with the map or plat adopted be so marked or identified by the county
10 recorder to show the substitution of the new map or plat in place thereof.

11 *7. A county recorder who records a map or plat pursuant to this*
12 *section shall, within 7 working days after he records the map or plat,*
13 *provide to the county assessor at no charge:*

14 *(a) A duplicate copy of the map or plat and any supporting*
15 *documents; or*

16 *(b) Access to the digital map or plat and any digital supporting*
17 *documents.*

18 **Sec. 36.** NRS 278.460 is hereby amended to read as follows:

19 278.460 1. A county recorder shall not file for record any final map
20 unless the map:

21 (a) Contains or is accompanied by the report of a title company and all
22 the certificates of approval, conveyance and consent required by the
23 provisions of NRS 278.374 to 278.378, inclusive, and by the provisions of
24 any local ordinance; and

25 (b) Is accompanied by a written statement signed by the treasurer of the
26 county in which the land to be divided is located indicating that all
27 property taxes on the land for the fiscal year have been paid and that the
28 full amount of any deferred property taxes for the conversion of the
29 property from agricultural use has been paid pursuant to NRS 361A.265.

30 2. Nothing contained in NRS 278.010 to 278.630, inclusive, prevents
31 the recording, pursuant to the provisions of NRS 278.010 to 278.630,
32 inclusive, and any applicable local ordinances, of a map of any land which
33 is not a subdivision, nor do NRS 278.010 to 278.630, inclusive, prohibit
34 the filing of a map in accordance with the provisions of any statute
35 requiring the filing of professional land surveyor's records of surveys.

36 3. A county recorder shall accept or refuse a final map for recordation
37 within 10 days after its delivery to him.

38 *4. A county recorder who records a final map pursuant to this*
39 *section shall, within 7 working days after he records the final map,*
40 *provide to the county assessor at no charge:*

41 *(a) A duplicate copy of the final map and any supporting documents;*
42 *or*

43 *(b) Access to the digital final map and any digital supporting*
44 *documents.*

45 **Sec. 37.** NRS 278.467 is hereby amended to read as follows:

46 278.467 1. If the requirement for a parcel map is waived, the
47 authority which granted the waiver may require the preparation and
48 recordation of a document which contains:



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1 (a) A legal description of all parts based on a system of rectangular
2 surveys;

3 (b) A provision for the dedication or reservation of any road right of
4 way or easement; and

5 (c) The approval of the authority which granted the waiver.

6 2. If a description by metes and bounds is necessary in describing the
7 parcel division, it must be prepared by a professional land surveyor and
8 bear his signature and stamp.

9 3. The person preparing the document may include the following
10 statement:

11 This document was prepared from existing information (identifying it
12 and stating where filed and recorded) and the undersigned assumes no
13 responsibility for the existence of monuments or correctness of other
14 information shown on or copied from any such prior documents.

15 4. A document recorded pursuant to this section must be accompanied
16 by a written statement signed by the treasurer of the county in which the
17 land to be divided is located indicating that all property taxes on the land
18 for the fiscal year have been paid.

19 *5. A county recorder who records a document pursuant to this*
20 *section shall, within 7 working days after he records the document,*
21 *provide to the county assessor at no charge:*

22 *(a) A duplicate copy of the document; or*

23 *(b) Access to the digital document.*

24 **Sec. 38.** NRS 278.468 is hereby amended to read as follows:

25 278.468 1. If a parcel map is approved or deemed approved pursuant
26 to NRS 278.464, the preparer of the map shall:

27 (a) Cause the approved map to be recorded in the office of the county
28 recorder within 1 year after the date the map was approved or deemed
29 approved, unless the governing body establishes by ordinance a longer
30 period, not to exceed 2 years, for recording the map. The map must be
31 accompanied by a written statement signed by the treasurer of the county in
32 which the land to be divided is located indicating that all property taxes on
33 the land for the fiscal year have been paid.

34 (b) Pay a \$17 fee to the county recorder for filing and indexing.

35 2. Upon receipt of a parcel map, the county recorder shall file the map
36 in a suitable place. He shall keep proper indexes of parcel maps by the
37 name of grant, tract, subdivision or United States subdivision.

38 *3. A county recorder who records a parcel map pursuant to this*
39 *section shall, within 7 working days after he records the parcel map,*
40 *provide to the county assessor at no charge:*

41 *(a) A duplicate copy of the parcel map and any supporting documents;*
42 *or*

43 *(b) Access to the digital parcel map and any digital supporting*
44 *documents.*

45 **Sec. 39.** NRS 278.4725 is hereby amended to read as follows:

46 278.4725 1. Except as otherwise provided in this section, if the
47 governing body has authorized the planning commission to take final
48 action on a final map, the planning commission shall approve,



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1 conditionally approve or disapprove the final map, basing its action upon
2 the requirements of NRS 278.472:
3 (a) In a county whose population is 40,000 or more, within 45 days; or
4 (b) In a county whose population is less than 40,000, within
5 60 days,
6 after accepting the final map as a complete application. The planning
7 commission shall file its written decision with the governing body. Except
8 as otherwise provided in subsection 5, or unless the time is extended by
9 mutual agreement, if the planning commission is authorized to take final
10 action and it fails to take action within the period specified in this
11 subsection, the final map shall be deemed approved unconditionally.
12 2. If there is no planning commission or if the governing body has not
13 authorized the planning commission to take final action, the governing
14 body or its authorized representative shall approve, conditionally approve
15 or disapprove the final map, basing its action upon the requirements of
16 NRS 278.472:
17 (a) In a county whose population is 40,000 or more, within 45 days; or
18 (b) In a county whose population is less than 40,000, within
19 60 days,
20 after the final map is accepted as a complete application. Except as
21 otherwise provided in subsection 5 or unless the time is extended by
22 mutual agreement, if the governing body or its authorized representative
23 fails to take action within the period specified in this subsection, the final
24 map shall be deemed approved unconditionally.
25 3. An applicant or other person aggrieved by a decision of the
26 authorized representative of the governing body or by a final act of the
27 planning commission may appeal to the governing body within a
28 reasonable period to be determined, by ordinance, by the governing body.
29 The governing body shall render its decision:
30 (a) In a county whose population is 40,000 or more, within 45 days; or
31 (b) In a county whose population is less than 40,000, within
32 60 days,
33 after the date on which the appeal is filed.
34 4. If the map is disapproved, the governing body or its authorized
35 representative or the planning commission shall return the map to the
36 person who proposes to divide the land, with the reason for its action and a
37 statement of the changes necessary to render the map acceptable.
38 5. If the final map divides the land into 16 lots or more, the governing
39 body or its authorized representative or the planning commission shall not
40 approve a map, and a map shall not be deemed approved, unless:
41 (a) Each lot contains an access road that is suitable for use by
42 emergency vehicles; and
43 (b) The corners of each lot are set by a professional land surveyor.
44 6. If the final map divides the land into 15 lots or less, the governing
45 body or its authorized representative or the planning commission may, if
46 reasonably necessary, require the map to comply with the provisions of
47 subsection 5.
48 7. Upon approval, the map must be filed with the county recorder.
49 Filing with the county recorder operates as a continuing:



1 (a) Offer to dedicate for public roads the areas shown as proposed roads
2 or easements of access, which the governing body may accept in whole or
3 in part at any time or from time to time.

4 (b) Offer to grant the easements shown for public utilities, which any
5 public utility may similarly accept without excluding any other public
6 utility whose presence is physically compatible.

7 8. The map filed with the county recorder must include:

8 (a) A certificate signed and acknowledged by each owner of land to be
9 divided consenting to the preparation of the map, the dedication of the
10 roads and the granting of the easements.

11 (b) A certificate signed by the clerk of the governing body or authorized
12 representative of the governing body or the secretary to the planning
13 commission that the map was approved, or the affidavit of the person
14 presenting the map for filing that the time limited by subsection 1 or 2 for
15 action by the governing body or its authorized representative or the
16 planning commission has expired and that the requirements of subsection 5
17 have been met. A certificate signed pursuant to this paragraph must also
18 indicate, if applicable, that the governing body or planning commission
19 determined that a public street, easement or utility easement which will not
20 remain in effect after a merger and resubdivision of parcels conducted
21 pursuant to NRS 278.4925, has been vacated or abandoned in accordance
22 with NRS 278.480.

23 (c) A written statement signed by the treasurer of the county in which
24 the land to be divided is located indicating that all property taxes on the
25 land for the fiscal year have been paid.

26 9. A governing body may by local ordinance require a final map to
27 include:

28 (a) A report from a title company which lists the names of:

29 (1) Each owner of record of the land to be divided; and

30 (2) Each holder of record of a security interest in the land to be
31 divided, if the security interest was created by a mortgage or a deed of
32 trust.

33 (b) The signature of each owner of record of the land to be divided.

34 (c) The written consent of each holder of record of a security interest
35 listed pursuant to subparagraph (2) of paragraph (a), to the preparation and
36 recordation of the final map. A holder of record may consent by signing:

37 (1) The final map; or

38 (2) A separate document that is filed with the final map and declares
39 his consent to the division of land.

40 10. After a map has been filed with the county recorder, any lot shown
41 thereon may be conveyed by reference to the map, without further
42 description.

43 11. The county recorder shall charge and collect for recording the map
44 a fee of not more than \$35 per page set by the board of county
45 commissioners.

46 *12. A county recorder who records a final map pursuant to this*
47 *section shall, within 7 working days after he records the final map,*
48 *provide to the county assessor at no charge:*



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- 1 ***(a) A duplicate copy of the final map and any supporting documents;***
2 ***or***
3 ***(b) Access to the digital final map and any digital supporting***
4 ***documents.***

5 **Sec. 40.** NRS 278.475 is hereby amended to read as follows:

6 278.475 1. To correct an error or omission in or to amend any
7 recorded subdivision plat, record of survey, parcel map, map of division
8 into large parcels or reversionary map, if the correction or amendment
9 changes or purports to change the physical location of any survey
10 monument, property line or boundary line, an amended plat, survey or map
11 must be requested and recorded pursuant to this section.

12 2. An amended plat, survey or map may be requested by:

13 (a) The county surveyor to make a correction or amendment which
14 affects land located within the boundaries of an unincorporated area or
15 Carson City;

16 (b) The city surveyor or a professional land surveyor appointed by the
17 governing body of the city to make a correction or amendment which
18 affects land located within an incorporated city;

19 (c) The planning commission if authorized by local ordinance; or

20 (d) A professional land surveyor registered pursuant to chapter 625 of
21 NRS.

22 3. Except as otherwise provided in this subsection, a surveyor who:

23 (a) Performed the survey; or

24 (b) Is responsible for an error or omission which is to be
25 corrected,

26 shall prepare and record the amended plat, survey or map within 90 days
27 after he receives notification of the request made pursuant to subsection 2.

28 The time within which the surveyor must prepare and record the amended
29 plat, survey or map may be extended by the county surveyor, the city
30 surveyor or a professional land surveyor appointed by the governing body
31 of the city or the planning commission. If the surveyor who performed the
32 survey or is responsible for the error or omission is no longer
33 professionally active, the county surveyor, city surveyor or a professional
34 land surveyor appointed by the governing body shall prepare and file the
35 amended plat, survey or map.

36 ***4. A county recorder who records a plat, record of survey or map***
37 ***pursuant to this section shall, within 7 working days after he records the***
38 ***plat, record of survey or map, provide to the county assessor at no***
39 ***charge:***

40 ***(a) A duplicate copy of the plat, record of survey or map, and any***
41 ***supporting documents; or***

42 ***(b) Access to the digital plat, record of survey or map, and any digital***
43 ***supporting documents.***

44 **Sec. 41.** NRS 278.477 is hereby amended to read as follows:

45 278.477 1. In addition to the requirements of subsection 2, an
46 amendment of a recorded subdivision plat, parcel map, map of division
47 into large parcels or record of survey which changes or purports to change
48 the physical location of any survey monument, property line or boundary
49 line is subject to the following requirements:



1 (a) If the proposed amendment is to a parcel map, map of division into
2 large parcels or record of survey, the same procedures and requirements
3 ~~apply~~ as in the original filing.

4 (b) If the proposed amendment is to a subdivision plat, only those
5 procedures for the approval and filing of a final map.

6 2. Any amended subdivision plat, parcel map, map of division into
7 large parcels or record of survey required pursuant to subsection 1 must:

8 (a) Be identical in size and scale to the document being amended, drawn
9 in the manner and on the material provided by law;

10 (b) Have the words “Amended Plat of” prominently displayed on each
11 sheet above the title of the document amended;

12 (c) Have a blank margin for the county recorder’s index information;

13 (d) Have a 3-inch square adjacent to and on the left side of the existing
14 square for the county recorder’s information and stamp; and

15 (e) Contain a certificate of the professional land surveyor licensed
16 pursuant to chapter 625 of NRS who prepared the amendment stating that it
17 complies with all pertinent sections of NRS 278.010 to 278.630, inclusive,
18 and 625.340 to 625.380, inclusive, and with any applicable local ordinance.

19 3. Any amended subdivision plat, parcel map, map of division into
20 large parcels or record of survey that is recorded in support of an adjusted
21 boundary must:

22 (a) Contain or be accompanied by the report of a title company and the
23 certificate required by NRS 278.374 or an order of the district court of the
24 county in which the land is located that the amendment may be approved
25 without all the necessary signatures if the order is based upon a finding
26 that:

27 (1) A bona fide effort was made to notify the necessary persons;

28 (2) All persons who responded to the notice have consented to the
29 amendment; and

30 (3) The amendment does not adversely affect the persons who did not
31 respond; and

32 (b) Contain a certificate executed by the appropriate county surveyor,
33 county engineer, city surveyor or city engineer, if he is registered as a
34 professional land surveyor or civil engineer pursuant to chapter 625 of
35 NRS, stating that he has examined the document and that it is technically
36 correct.

37 4. Upon recording the amended document, the county recorder shall
38 cause a proper notation to be entered upon all recorded sheets of the
39 document being amended, if the county recorder does not maintain a
40 cumulative index for such maps and amendments. If such an index is
41 maintained, the county recorder shall direct an appropriate entry for the
42 amendment.

43 *5. A county recorder who records a plat, map or record of survey*
44 *pursuant to this section shall, within 7 working days after he records the*
45 *plat, map or record of survey, provide to the county assessor at no*
46 *charge:*

47 *(a) A duplicate copy of the plat, map or record of survey, and any*
48 *supporting documents; or*



1 *(b) Access to the digital plat, map or record of survey, and any digital*
2 *supporting documents.*

3 **Sec. 42.** NRS 278.490 is hereby amended to read as follows:

4 278.490 1. Except as otherwise provided in NRS 278.4925, an owner
5 or governing body desiring to revert any recorded subdivision map, parcel
6 map, map of division into large parcels, or part thereof to acreage or to
7 revert the map or portion thereof, or to revert more than one map recorded
8 under the same tentative map if the parcels to be reverted are contiguous,
9 shall submit a written application accompanied by a map of the proposed
10 reversion which contains the same survey dimensions as the recorded map
11 or maps to the governing body or, if authorized by local ordinance, to the
12 planning commission or other authorized person. The application must
13 describe the requested changes.

14 2. At its next meeting, or within a period of not more than 30 days
15 after the filing of the map of reversion, whichever occurs later, the
16 governing body or, if authorized by local ordinance, the planning
17 commission or other authorized person shall review the map and approve,
18 conditionally approve or disapprove it.

19 3. Except for the provisions of this section, NRS 278.4955, 278.496
20 and 278.4965 and any provision or local ordinance relating to the payment
21 of fees in conjunction with filing, recordation or checking of a map of the
22 kind offered, no other provision of NRS 278.010 to 278.630, inclusive,
23 applies to a map made solely for the purpose of reversion of a former map
24 or for reversion of any division of land to acreage.

25 4. Upon approval of the map of reversion, it must be recorded in the
26 office of the county recorder. The county recorder shall make a written
27 notation of the fact on each sheet of the previously recorded map affected
28 by the later recording, if the county recorder does not maintain a
29 cumulative index for such maps and amendments. If such an index is
30 maintained, the county recorder shall direct an appropriate entry for the
31 amendment.

32 *5. A county recorder who records a map pursuant to this section*
33 *shall, within 7 working days after he records the map, provide to the*
34 *county assessor at no charge:*

35 *(a) A duplicate copy of the map and any supporting documents; or*

36 *(b) Access to the digital map and any digital supporting documents.*

37 **Sec. 43.** NRS 278.630 is hereby amended to read as follows:

38 278.630 1. When there is no final map, parcel map or map of
39 division into large parcels as required by the provisions of NRS 278.010 to
40 278.630, inclusive, then the county assessor shall ~~determine, as lands are~~
41 ~~placed upon the tax roll and maps of the county assessor's office,]~~ :

42 *(a) Determine* any apparent discrepancies with respect to the provisions
43 of NRS 278.010 to 278.630, inclusive ~~[- and shall report his findings in~~
44 ~~writing]~~ ;

45 *(b) Report his determinations* to the governing body of the county or
46 city in which such apparent violation occurs ~~[-]~~ *in writing, including,*
47 *without limitation, by noting his determinations in the appropriate parcel*
48 *record of the county assessor; and*



1 *(c) Not place on the tax roll or maps of the county assessor any land*
2 *for which the county assessor has determined that a discrepancy exists*
3 *with respect to the provisions of NRS 278.010 to 278.630, inclusive.*

4 2. Upon receipt of the report the governing body shall cause an
5 investigation to be made by the district attorney's office when such lands
6 are within an unincorporated area, or by the city attorney when such lands
7 are within a city, the county recorder and any planning commission having
8 jurisdiction over the lands in question.

9 3. If the report shows evidence of violation of the provisions of NRS
10 278.010 to 278.630, inclusive, with respect to the division of lands or upon
11 the filing of a verified complaint by any municipality or other political
12 subdivision or person, firm or corporation with respect to violation of the
13 provisions of those sections, the district attorney of each county in this
14 state shall prosecute all such violations in respective counties in which the
15 violations occur.

16 **Sec. 44.** NRS 517.213 is hereby amended to read as follows:

17 517.213 1. The county recorder shall include all patented mines and
18 mining claims in the county on the county map of mining claims in a
19 manner which clearly distinguishes the patented mines and mining claims
20 from the unpatented claims.

21 2. When a record of survey filed with the county by a registered
22 surveyor shows the location of a patented mine or mining claim, the county
23 recorder shall conform the county map to the record of survey if there is
24 any discrepancy between the two maps concerning the location of the mine
25 or claim.

26 *3. A county recorder who records a map pursuant to this section*
27 *shall, within 7 working days after he records the map, provide to the*
28 *county assessor at no charge:*

29 *(a) A duplicate copy of the map and any supporting documents; or*

30 *(b) Access to the digital map and any digital supporting documents.*

31 **Sec. 45.** NRS 562.160 is hereby amended to read as follows:

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

38 **Sec. 46.** NRS 567.110 is hereby amended to read as follows:

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

44 2. The special tax is designated as the tax for control of predatory
45 animals.

46 3. Notice of the tax must be sent by the board to ~~the county assessor~~
47 ~~or treasurer of each county that is administering the special taxes on~~
48 ~~livestock, and to~~ the state department of agriculture on or before the first
49 Monday in May of each year.



Sec. 47. NRS 571.035 is hereby amended to read as follows:

1. Upon receipt of the reports from the committee for assessing livestock pursuant to NRS 575.180, the department 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 ~~4.1~~ **3**, must not exceed the following rates per head for each class:

Class	Rate per head
Stock cattle	\$0.28
Dairy cattle53
Horses75
Mules75
Burros or asses75
Hogs and pigs07
Goats06

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 department shall send a 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 unless the department makes the election provided in subsection 7.~~

~~4.1~~ The minimum special tax due annually pursuant to this section from each owner of livestock is \$5.

~~5.1~~ **4.** Upon the receipt of payment of the special tax and the report thereof by the state controller, the department shall credit the amount of the tax as paid on its records.

~~6.1~~ **5.** The special taxes paid by an owner of livestock, when transmitted to the state treasurer, must be deposited in the livestock inspection account.

~~7. The department may elect to perform the duties otherwise performed by the county assessor and county treasurer under NRS 575.100 to 575.140, inclusive.~~

Sec. 48. NRS 575.070 is hereby amended to read as follows:

575.070 1. Upon receipt of the reports from the committee for assessing livestock pursuant to NRS 575.180, the Nevada beef council may fix a special tax, to be known as the tax to promote beef, on all cattle except calves that have not been weaned, the rate of which must not exceed \$1 per head. ~~If such a tax is fixed, the council shall send a notice of the rate of the tax to the county assessor or treasurer of each county on or before the first Monday in May of each year.~~ The proceeds of the tax, if



1 any, must be deposited in the state treasury for credit to the account for the
2 promotion of beef.

3 2. During the month of April if such a tax is fixed, any person who has
4 paid the special tax may file a claim for a refund with the state department
5 of agriculture, accompanied by a receipt showing the payment. Upon
6 verification of the claim, the department shall transmit the claim to the
7 state controller for payment from the account for the promotion of beef.

8 **Sec. 49.** NRS 575.090 is hereby amended to read as follows:

9 575.090 1. There is hereby created in each county a committee for
10 assessing livestock composed of:

11 (a) ~~Two~~ **Three** persons who own livestock in the county and who are
12 appointed by the state board of agriculture;

13 (b) One person who owns sheep in the county and who is appointed by
14 the board or, if there is no owner of sheep in the county, another person
15 who owns livestock in the county who is appointed by the state board of
16 agriculture; **and**

17 (c) A brand inspector who is designated by the director of the
18 department. ~~;- and~~

19 ~~—(d) In a county where the department elects to administer the special
20 tax, another person who owns livestock, appointed by the state board of
21 agriculture, otherwise the county assessor or a person designated by him.~~

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

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

30 (a) A salary not exceeding \$60 per day for attending meetings or
31 performing other official business, to be paid from any money available to
32 the department.

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

35 **Sec. 50.** NRS 575.120 is hereby amended to read as follows:

36 575.120 ~~H-~~ The department shall prepare a form for declaration of
37 livestock and sheep on which an owner of livestock or sheep shall declare
38 the average number, kind and classification of all livestock and sheep in
39 the state owned by him during the year immediately preceding the date the
40 declaration is made.

41 ~~{2. Before May 6 of each year, the department shall distribute the form
42 for declaration to all the county assessors of the counties in which the
43 special tax is administered by the county.}~~

44 **Sec. 51.** NRS 575.130 is hereby amended to read as follows:

45 575.130 1. ~~In a county in which the special tax is administered by
46 the county, the county assessor~~ **The department** shall mail the form for
47 declaration to each owner of livestock or sheep listed in ~~his~~ **its** most
48 current report of such owners. ~~He~~ **The department** may include the form
49 with any other mailing sent ~~by him~~ to that owner.



2. ~~In a county in which the department elects to administer the special tax, the department shall mail the form for declaration to each owner of livestock or sheep.~~

~~3.~~ An owner of livestock or sheep who fails to complete and return the form for declaration within 30 days after the date it was mailed to him is subject to a penalty of \$5 assessed by the committee.

Sec. 52. NRS 575.140 is hereby amended to read as follows:

575.140 The ~~county assessor or the~~ department shall forward to the committee for assessing livestock all of the completed forms for declaration of livestock and sheep received by ~~him~~ the department and a copy of ~~this~~ its most current report of owners of livestock and sheep. This report may show a parcel number and must include the name and address of each owner and the number, kind and classification of the livestock and sheep belonging to each owner.

Sec. 53. NRS 575.150 is hereby amended to read as follows:

575.150 1. Upon receipt of the forms for declaration of livestock and sheep and the report of owners of livestock and sheep from the ~~county assessor or the~~ department, the committee for assessing livestock shall:

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

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

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

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

Sec. 54. NRS 575.180 is hereby amended to read as follows:

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

2. If, as the result of a challenge of the accuracy of the report, any change is ordered in the report of owners of livestock and sheep after it has been approved by the committee for assessing livestock, each recipient of the report or copy must be notified of the change.



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1 **Sec. 55.** NRS 575.190 is hereby amended to read as follows:
2 575.190 Using the tax levies from the board, the department and the
3 Nevada beef council ~~the county assessor, auditor or treasurer, or the~~
4 ~~department if it is administering the special tax,~~ shall calculate the total
5 taxes due from each owner of livestock or sheep based on the report of
6 owners of livestock or sheep approved by the committee for assessing
7 livestock.

8 **Sec. 56.** NRS 575.200 is hereby amended to read as follows:
9 575.200 The ~~county treasurer or the assessor, or the department if it is~~
10 ~~administering the special tax,~~ *department* shall mail to each owner of
11 livestock or sheep a bill for the total taxes due from that owner. ~~The~~
12 ~~billing may be made from the secured or unsecured tax roll. The bill may~~
13 ~~be included with any other tax bill sent by the county assessor or treasurer~~
14 ~~to that owner.~~ Failure to receive a tax bill does not excuse the taxpayer
15 from the timely payment of his taxes.

16 **Sec. 57.** NRS 575.210 is hereby amended to read as follows:
17 575.210 Whenever any taxes, or penalties or interest for delinquencies
18 pursuant to NRS 562.175 or 575.130 are paid to the ~~county treasurer, he,~~
19 *department, the department* shall record the payment and the date thereof
20 with the name of the person liable therefor, and the amount of taxes,
21 penalties and interest collected pursuant to NRS 562.170, 562.175,
22 567.110, 571.035, 575.070 and 575.130, and transmit the revenue thereof
23 to the state controller for deposit into the appropriate account or fund in the
24 state treasury.

25 **Sec. 58.** NRS 575.220 is hereby amended to read as follows:
26 575.220 ~~Any~~ *The department shall report to the board any* taxes
27 delinquent ~~must be reported by the county assessor or county treasurer to~~
28 ~~the:~~

29 ~~1. Department, if the taxes were levied pursuant to NRS 571.035 and~~
30 ~~575.070; or~~

31 ~~2. Board,~~ if the taxes were levied pursuant to NRS 562.170 and
32 567.110.

33 **Sec. 59.** NRS 625.370 is hereby amended to read as follows:
34 625.370 1. The charge for filing and indexing any record of survey is
35 \$17.

36 2. The record of survey must be suitably filed by the county recorder
37 and he shall keep proper indexes of such survey records by name of tract,
38 subdivision or United States land subdivision.

39 3. *A county recorder who records a record of survey pursuant to this*
40 *section shall, within 7 working days after he records the record of survey,*
41 *provide to the county assessor at no charge:*

42 *(a) A duplicate copy of the record of survey and any supporting*
43 *documents; or*

44 *(b) Access to the digital record of survey and any digital supporting*
45 *documents.*

46 **Sec. 60.** NRS 575.100 is hereby repealed.

47 **Sec. 61.** 1. The provisions of this section and sections 1 to 44,
48 inclusive, and 59 of this act become effective on July 1, 2001.



- 1 2. The provisions of sections 45 to 58, inclusive, and 60 of this act
- 2 become effective on July 1, 2002.

TEXT OF REPEALED SECTION

575.100 Duties of county assessors and county treasurers. Except as other provisions are made for their assessment, the county assessors and county treasurers of the various counties shall assess and collect the taxes and related penalties for livestock and sheep which are billed:

1. On the unsecured roll in the same manner as taxes and penalties on personal property are assessed and collected.
2. On the secured roll in the same manner as taxes and penalties on real property are assessed and collected, except that the amount of annual tax due may be billed and declared due at the time regularly scheduled for the first quarterly payment.

