

Senate Bill No. 376—Committee on Taxation

CHAPTER.....

AN ACT relating to taxation; providing an exemption from the taxes on personal property for certain property of nonresidents that is located in this state; repealing the provisions establishing the committee for assessing livestock; 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:

**Section 1.** NRS 360.235 is hereby amended to read as follows:

360.235 ~~Any~~ *Except as otherwise required in NRS 361.485, any* amount determined to be refundable by the department after an audit must be refunded or credited to any amount due from the taxpayer.

**Sec. 2.** NRS 360.291 is hereby amended to read as follows:

360.291 1. The legislature hereby declares that each taxpayer has the right:

(a) To be treated by officers and employees of the department with courtesy, fairness, uniformity, consistency and common sense.

(b) To a prompt response from the department to each communication from the taxpayer.

(c) To provide the minimum documentation and other information as may reasonably be required by the department to carry out its duties.

(d) To written explanations of common errors, oversights and violations that taxpayers experience and instructions on how to avoid such problems.

(e) To be notified, in writing, by the department whenever its officer, employee or agent determines that the taxpayer is entitled to an exemption or has been taxed or assessed more than is required by law.

(f) To written instructions indicating how the taxpayer may petition for:

(1) An adjustment of an assessment;

(2) A refund or credit for overpayment of taxes, interest or penalties; or

(3) A reduction in or the release of a bond or other form of security required to be furnished pursuant to the provisions of this Title that are administered by the department.

(g) ~~For~~ *Except as otherwise provided in NRS 361.485, to* recover an overpayment of taxes promptly upon the final determination of such an overpayment.

(h) To obtain specific advice from the department concerning taxes imposed by the state.

(i) In any meeting with the department, including an audit, conference, interview or hearing:

(1) To an explanation by an officer, agent or employee of the department that describes the procedures to be followed and the taxpayer's rights thereunder;

(2) To be represented by himself or anyone who is otherwise authorized by law to represent him before the department;

(3) To make an audio recording using the taxpayer's own equipment and at the taxpayer's own expense; and

(4) To receive a copy of any document or audio recording made by or in the possession of the department relating to the determination or collection of any tax for which the taxpayer is assessed, upon payment of the actual cost to the department of making the copy.

(j) To a full explanation of the department's authority to assess a tax or to collect delinquent taxes, including the procedures and notices for review and appeal that are required for the protection of the taxpayer. An explanation which meets the requirements of this section must also be included with each notice to a taxpayer that an audit will be conducted by the department.

(k) To the immediate release of any lien which the department has placed on real or personal property for the nonpayment of any tax when:

(1) The tax is paid;

(2) The period of limitation for collecting the tax expires;

(3) The lien is the result of an error by the department;

(4) The department determines that the taxes, interest and penalties are secured sufficiently by a lien on other property;

(5) The release or subordination of the lien will not jeopardize the collection of the taxes, interest and penalties;

(6) The release of the lien will facilitate the collection of the taxes, interest and penalties; or

(7) The department determines that the lien is creating an economic hardship.

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

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

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

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

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

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

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

360.2935 ~~1A~~ *Except as otherwise provided in NRS 361.485, a taxpayer is entitled to receive on any overpayment of taxes, after the offset*

required by NRS 360.320 has been made, a refund together with interest at a rate determined pursuant to NRS 17.130. No interest is allowed on a refund of any penalties or interest paid by a taxpayer.

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

**Sec. 5.** *“Manufactured home” has the meaning ascribed to it in NRS 489.113.*

**Sec. 6.** (Deleted by amendment.)

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

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

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

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

**Sec. 9.** NRS 361.010 is hereby amended to read as follows:

361.010 As used in this chapter, unless the context otherwise requires, the words and terms defined in NRS 361.013 to 361.043, inclusive, *and section 5 of this act* have the meanings ascribed to them in those sections.

**Sec. 10.** NRS 361.068 is hereby amended to read as follows:

361.068 1. The following personal property is exempt from taxation:

- (a) Personal property held for sale by a merchant;
- (b) Personal property held for sale by a manufacturer;
- (c) Raw materials and components held by a manufacturer for manufacture into products, and supplies to be consumed in the process of manufacture;
- (d) Tangible personal property purchased by a business which will be consumed during the operation of the business;
- (e) Livestock;
- (f) Colonies of bees;
- (g) Pipe and other agricultural equipment used to convey water for the irrigation of legal crops;
- (h) All boats;
- (i) Slide-in campers and camper shells;
- (j) Except as otherwise provided in NRS 361.186, fine art for public display; ~~land~~
- (k) Computers and related equipment donated for use in schools in this state ~~and~~ ; and

*(l) All personal property that is:*

- (1) Owned by a person who is not a resident of this state; and*

*(2) Located in this state solely for the purposes of a display, exhibition, convention, carnival, fair or circus that is transient in nature.*

2. The Nevada tax commission may exempt from taxation that personal property for which the annual taxes would be less than the cost of collecting those taxes. If such an exemption is provided, the Nevada tax commission shall annually determine the average cost of collecting property taxes in this state which must be used in determining the applicability of the exemption.

3. A person claiming the exemption provided for in paragraph (j) of subsection 1 shall:

(a) On or before June 15 for the next ensuing fiscal year, file with the county assessor an affidavit declaring that the fine art will, during that ensuing fiscal year, meet all the criteria set forth in paragraph (b) of subsection 5; and

(b) During any fiscal year in which he claims the exemption, make available for educational purposes and not for resale, upon written request and without charge to any public school as defined in NRS 385.007, private school as defined in NRS 394.103 and parent of a child who receives instruction in a home pursuant to NRS 392.070, one copy of a poster depicting the fine art that the facility has on public display if such a poster is available for purchase by the public at the time of the request.

4. To qualify for the exemption provided in paragraph (k) of subsection 1, a taxpayer must donate the property through a foundation or organization, not for profit, that accepts such property for use in schools in this state. The foundation or organization shall issue a voucher identifying each item of property donated. To obtain the benefit of the exemption, the taxpayer must apply to the county assessor and tender the voucher. The county assessor shall compute the assessed value of the property for the year in which the donation was made using the original cost and the year of acquisition. The county assessor shall allow a credit of that amount against the personal property assessment for the year following the donation.

5. As used in this section:

(a) “Boat” includes any vessel or other watercraft, other than a seaplane, used or capable of being used as a means of transportation on the water.

(b) “Fine art for public display”:

(1) Except as otherwise provided in subparagraph (2), means a work of art which:

(I) Is an original painting in oil, mineral, water colors, vitreous enamel, pastel or other medium, an original mosaic, drawing or sketch, an original sculpture of clay, textiles, fiber, wood, metal, plastic, glass or a similar material, an original work of mixed media or a lithograph;

(II) Was purchased in an arm’s length transaction for \$25,000 or more, or has an appraised value of \$25,000 or more;

(III) Is on public display in a public or private art gallery, museum or other building or area in this state for at least 20 hours per week during at least 35 weeks of each year for which the exemption is claimed or, if the facility displaying the fine art disposes of it before the end of that year, during at least two-thirds of the full weeks during which the facility had possession of it, or if the gallery, museum or other building or area in which the fine art will be displayed will not be opened until after the

beginning of the fiscal year for which the exemption is claimed, these display requirements must instead be met for the first full fiscal year after the date of opening, and the date of opening must not be later than 2 years after the purchase of the fine art being displayed; and

(IV) Is on display in a facility that is available for group tours by pupils or students for at least 5 hours on at least 60 days of each full year for which the exemption is claimed, during which the facility in which it is displayed is open, by prior appointment and at reasonable times, without charge; and

(2) Does not include:

(I) A work of fine art that is a fixture or an improvement to real property;

(II) A work of fine art that constitutes a copy of an original work of fine art, unless the work is a lithograph that is a limited edition and that is signed and numbered by the artist;

(III) Products of filmmaking or photography, including, without limitation, motion pictures;

(IV) Literary works;

(V) Property used in the performing arts, including, without limitation, scenery or props for a stage; or

(VI) Property that was created for a functional use other than, or in addition to, its aesthetic qualities, including, without limitation, a classic or custom-built automobile or boat, a sign that advertises a business, and custom or antique furniture, lamps, chandeliers, jewelry, mirrors, doors or windows.

(c) “Personal property held for sale by a merchant” includes property that:

(1) Meets the requirements of sub-subparagraphs (I) and (II) of subparagraph (1) of paragraph (b);

(2) Is made available for sale within 2 years after it is acquired; and

(3) Is made available for viewing by the public or prospective purchasers, or both, within 2 years after it is acquired, whether or not a fee is charged for viewing it and whether or not it is also used for purposes other than viewing.

(d) “Public display” means the display of a work of fine art where members of the public have access to the work of fine art for viewing during publicly advertised hours. The term does not include the display of a work of fine art in an area where the public does not generally have access, including, without limitation, a private office, hallway or meeting room of a business, a room of a business used for private lodging and a private residence.

(e) “Pupil” means a person who:

(1) Is enrolled for the current academic year in a public school as defined in NRS 385.007 or a private school as defined in NRS 394.103; or

(2) Receives instruction in a home and is excused from compulsory attendance pursuant to NRS 392.070.

(f) “Student” means a person who is enrolled for the current academic year in:

(1) A community college or university; or

(2) A licensed postsecondary educational institution as defined in NRS 394.099 and a course concerning fine art.

**Sec. 10.5** NRS 361.068 is hereby amended to read as follows:

361.068 1. The following personal property is exempt from taxation:

- (a) Personal property held for sale by a merchant;
- (b) Personal property held for sale by a manufacturer;
- (c) Raw materials and components held by a manufacturer for manufacture into products, and supplies to be consumed in the process of manufacture;
- (d) Tangible personal property purchased by a business which will be consumed during the operation of the business;
- (e) Livestock;
- (f) Colonies of bees;
- (g) Pipe and other agricultural equipment used to convey water for the irrigation of legal crops;
- (h) All boats;
- (i) Slide-in campers and camper shells; ~~land~~
- (j) Except as otherwise provided in NRS 361.186, fine art for public display ~~H~~; and

*(k) All personal property that is:*

- (1) Owned by a person who is not a resident of this state; and*
- (2) Located in this state solely for the purposes of a display, exhibition, convention, carnival, fair or circus that is transient in nature.*

2. The Nevada tax commission may exempt from taxation that personal property for which the annual taxes would be less than the cost of collecting those taxes. If such an exemption is provided, the Nevada tax commission shall annually determine the average cost of collecting property taxes in this state which must be used in determining the applicability of the exemption.

3. A person claiming the exemption provided for in paragraph (j) of subsection 1 shall:

(a) On or before June 15 for the next ensuing fiscal year, file with the county assessor an affidavit declaring that the fine art will, during that ensuing fiscal year, meet all the criteria set forth in paragraph (b) of subsection 4; and

(b) During any fiscal year in which he claims the exemption, make available for educational purposes and not for resale, upon written request and without charge to any public school as defined in NRS 385.007, private school as defined in NRS 394.103 and parent of a child who receives instruction in a home pursuant to NRS 392.070, one copy of a poster depicting the fine art that the facility has on public display if such a poster is available for purchase by the public at the time of the request.

4. As used in this section:

(a) “Boat” includes any vessel or other watercraft, other than a seaplane, used or capable of being used as a means of transportation on the water.

(b) “Fine art for public display”:

(1) Except as otherwise provided in subparagraph (2), means a work of art which:

(I) Is an original painting in oil, mineral, water colors, vitreous enamel, pastel or other medium, an original mosaic, drawing or sketch, an

original sculpture of clay, textiles, fiber, wood, metal, plastic, glass or a similar material, an original work of mixed media or a lithograph;

(II) Was purchased in an arm's length transaction for \$25,000 or more, or has an appraised value of \$25,000 or more;

(III) Is on public display in a public or private art gallery, museum or other building or area in this state for at least 20 hours per week during at least 35 weeks of each year for which the exemption is claimed or, if the facility displaying the fine art disposes of it before the end of that year, during at least two-thirds of the full weeks during which the facility had possession of it, or if the gallery, museum or other building or area in which the fine art will be displayed will not be opened until after the beginning of the fiscal year for which the exemption is claimed, these display requirements must be met for the first full fiscal year after the date of opening, and the date of opening must not be later than 2 years after the purchase of the fine art being displayed; and

(IV) Is on display in a facility that is available for group tours by pupils or students for at least 5 hours on at least 60 days of each full year for which the exemption is claimed, during which the facility in which it is displayed is open, by prior appointment and at reasonable times, without charge; and

(2) Does not include:

(I) A work of fine art that is a fixture or an improvement to real property;

(II) A work of fine art that constitutes a copy of an original work of fine art, unless the work is a lithograph that is a limited edition and that is signed and numbered by the artist;

(III) Products of filmmaking or photography, including, without limitation, motion pictures;

(IV) Literary works;

(V) Property used in the performing arts, including, without limitation, scenery or props for a stage; or

(VI) Property that was created for a functional use other than, or in addition to, its aesthetic qualities, including, without limitation, a classic or custom-built automobile or boat, a sign that advertises a business, and custom or antique furniture, lamps, chandeliers, jewelry, mirrors, doors or windows.

(c) "Personal property held for sale by a merchant" includes property that:

(1) Meets the requirements of sub-subparagraphs (I) and (II) of subparagraph (1) of paragraph (b);

(2) Is made available for sale within 2 years after it is acquired; and

(3) Is made available for viewing by the public or prospective purchasers, or both, within 2 years after it is acquired, whether or not a fee is charged for viewing it and whether or not it is also used for purposes other than viewing.

(d) "Public display" means the display of a work of fine art where members of the public have access to the work of fine art for viewing during publicly advertised hours. The term does not include the display of a work of fine art in an area where the public does not generally have access, including, without limitation, a private office, hallway or meeting

room of a business, a room of a business used for private lodging and a private residence.

(e) “Pupil” means a person who:

(1) Is enrolled for the current academic year in a public school as defined in NRS 385.007 or a private school as defined in NRS 394.103; or

(2) Receives instruction in a home and is excused from compulsory attendance pursuant to NRS 392.070.

(f) “Student” means a person who is enrolled for the current academic year in:

(1) A community college or university; or

(2) A licensed postsecondary educational institution as defined in NRS 394.099 and a course concerning fine art.

**Sec. 11.** NRS 361.069 is hereby amended to read as follows:

361.069 ~~Household~~

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

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

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

4. As used in this section:

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

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

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

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

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

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

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

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

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

~~(2)~~ (b) “Engages in the business of renting appliances or furniture” means:

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

~~(b)~~ (2) Renting or leasing appliances or furniture, or both, to other persons in conjunction with the rental or lease of a dwelling unit located in a complex containing five or more dwelling units which are rented or



leased by the owner to other persons in conjunction with appliances or furniture, or both.

(c) *“Owner” has the meaning ascribed to it in NRS 119A.056.*

(d) *“Unit” has the meaning ascribed to it in NRS 119A.160.*

**Sec. 12.** NRS 361.080 is hereby amended to read as follows:

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

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

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

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

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

361.1565 The personal property tax exemption to which a ~~widow,~~ *surviving spouse*, orphan child, blind person, veteran or surviving spouse of a disabled veteran is entitled pursuant to NRS 361.080, 361.085, 361.090 or 361.091 is reduced to the extent that he is allowed an exemption from the governmental services tax pursuant to chapter 371 of NRS.

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

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

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

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

2. Taxes must be assessed to lessees or users of exempt personal property and collected in the same manner as taxes assessed to owners of other personal property, except that taxes due under this section do not become a lien against the personal property. When due, the taxes constitute a debt due from the lessee or user to the county for which the taxes were

assessed and if unpaid are recoverable by the county in the proper court of the county.

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

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

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

**Sec. 15.** (Deleted by amendment.)

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

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

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

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

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

3. The county assessor shall insure that the parcels of land on such maps are numbered in the manner prescribed by the department. The county assessor shall continually update the maps to reflect transfers, conveyances, acquisitions or any other transaction or event that change the boundaries of any parcel and shall renumber the parcels or prepare new map pages for any portion of the maps to show combinations or divisions of parcels in the manner prescribed by the department. The maps shall readily disclose precisely what land is covered by any particular parcel number in the current fiscal year.

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

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

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

7. *A county assessor shall not reflect on the tax roll a change in the ownership of land in this state unless the document that conveys the ownership of land contains a complete legal description, adequately*

*describing the exact boundaries of the parcel of land. A parcel number assigned by a county assessor does not constitute a complete legal description of the land conveyed.*

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

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

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

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

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

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

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

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

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

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

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

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

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

(a) The owner:

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

(2) Files with the division the affidavit of consent to the removal of the mobile *or manufactured* home of each person who holds any legal

interest in the real property to which the mobile *or manufactured* home is affixed; and

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

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

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

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

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

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

4. The department shall adopt:

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

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

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

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

7. As used in this section:

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

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

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

361.260 1. Each year, the county assessor, except as otherwise required by a particular statute, shall ascertain by diligent inquiry and examination all real and secured personal property that is in his county on July 1 which is subject to taxation, and also the names of all persons, corporations, associations, companies or firms owning the property. He

shall then determine the taxable value of all such property and he shall then list and assess it to the person, firm, corporation, association or company owning it on July 1 of that fiscal year. He shall take the same action at any time between May 1 and the following April 30, with respect to personal property which is to be placed on the unsecured tax roll.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

~~††~~ 4. In the case of residential property, the appellant shall cite other property within the same subdivision if possible.

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

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

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

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

~~12-1~~ 4. No appeal under this section may result in an increase in the taxable value of the property.

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

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

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

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

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

- (a) That the taxes have been paid before the suit;
- (b) That the property is exempt from taxation under the provisions of the revenue or tax laws of the state, specifying in detail the claim of exemption;
- (c) That the person assessed was not the owner and had no right, title or interest in the property assessed at the time of assessment;
- (d) That the property is situate in and has been assessed in another county, and the taxes thereon paid;
- (e) That there was fraud in the assessment or that the assessment is out of proportion to and above the taxable cash value of the property assessed;
- (f) That the assessment is out of proportion to and above the valuation fixed by the Nevada tax commission for the year in which the taxes were levied and the property assessed; or
- (g) That the assessment complained of is discriminatory in that it is not in accordance with a uniform and equal rate of assessment and taxation, but is at a higher rate of the taxable value of the property so assessed than that at which the other property in the state is assessed.

5. In a suit based upon any one of the grounds mentioned in paragraphs (e) ~~to (g), inclusive,~~ , *(f) and (g)* of subsection 4, the court



shall conduct the trial without a jury and confine its review to the record before the state board of equalization. Where procedural irregularities by the board are alleged and are not shown in the record, the court may take evidence respecting the allegation and, upon the request of either party, shall hear oral argument and receive written briefs on the matter.

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

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

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

361.425 1. Nothing in NRS 361.420 or in any remedy provided ~~{therein}~~ *in that section* prevents the distribution or apportionment of the taxes paid under the provisions of NRS 361.420 into the various funds of the state and county. In the event of judgment in favor of the person bringing the suit to recover taxes claimed to be paid unjustly pursuant to NRS 361.420, the amount of the judgment plus the interest thereon, as may be fixed and determined by the court, must be paid out of the general funds of the state and county by the proper officers thereof as the respective liability of the state and county may appear.

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

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

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

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



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

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

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

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

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

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

361.483 1. Except as otherwise provided in subsection 5, taxes assessed upon the real property tax roll and upon mobile or manufactured homes are due on the third Monday of August.

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

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

4. Except as otherwise provided in NRS 361.505, taxes assessed upon personal property may be paid in four approximately equal installments if:

- (a) The total personal property taxes assessed exceed \$10,000;
- (b) Not later than July 31, the taxpayer returns to the county assessor the written statement of personal property required pursuant to NRS 361.265;
- (c) The taxpayer files with the county assessor, or county treasurer if the county treasurer has been designated to collect taxes, a written request to be billed in quarterly installments and includes with the request a copy of the written statement of personal property required pursuant to NRS 361.265; and

(d) The business has been in existence for at least 3 years if the personal property assessed is the property of a business.

5. If a person elects to pay in installments, the first installment is due on the third Monday of August, the second installment on the first Monday

of October, the third installment on the first Monday of January, and the fourth installment on the first Monday of March.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4. *A deficiency in the amount of a payment of taxes for personal property, other than a payment for a penalty, must be exempted from*

*collection if the amount of the deficiency is less than the average cost of collecting property taxes in this state as determined by the Nevada tax commission.*

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

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

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

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

- (a) The name of the owner, if known.
- (b) The description of the property seized, including the location, the make, model and dimensions and the serial number, body number or other identifying number.
- (c) The fact that the property has been seized and the reason for seizure.
- (d) The amount of the taxes due on the property and the penalties and costs as provided by law.
- (e) The time and place at which the property is to be sold.

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

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

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

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

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

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

1. Return to the county auditor a list, under oath, of all collections made under the provisions of NRS 361.505 and 361.535, and shall, at the same time, return all the original schedules of assessment of such property made the previous month. After comparing the schedules with the sworn list of collections, the county auditor shall file them in his office, and shall enter upon the assessment roll of his county for that year, when it comes into his hands, and mark the word "Paid" opposite, the name of each person whose taxes are so paid.

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

**Sec. 30.** NRS 361.800 is hereby amended to read as follows:

361.800 NRS 361.800 to 361.877, inclusive, *and section 7 of this act*, may be cited as the Senior Citizens' Property Tax Assistance Act.

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

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

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

**Sec. 31.5** NRS 371.101 is hereby amended to read as follows:

371.101 1. Vehicles registered by ~~widows~~ *surviving spouses* and orphan children not to exceed the amount of \$1,000 determined valuation, are exempt from taxation, but the exemption must not be allowed to

anyone but actual bona fide residents of this state, and must be filed in but one county in this state to the same family.

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

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

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

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

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

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

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

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

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

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

247.180 1. Except as otherwise provided in NRS 111.312, whenever an instrument conveying, encumbering or mortgaging both real and personal property is presented to any county recorder for recording, the county recorder shall record the instrument in a book kept by him for that purpose, which record must be indexed in the real estate index as deeds and other conveyances are required by law to be indexed, and for which he may receive the same fees as are allowed by law for recording and indexing deeds and other instruments, but only one fee for the recording of any instrument may be collected.

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

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

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

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

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

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

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

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

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

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

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

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

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

**5.** A certified copy of the judgment, together with such map or plat as is established by the court, must be filed in the office of the county recorder of the county in which the action is tried. All the ties and descriptions of section or quarter section corners, monuments or marks required by NRS 270.020 must appear on the map finally established by the judgment. The county recorder may collect and receive as his fees for recording and indexing the certified copy of the judgment and map, \$10 for

the map, and the specific statutory fees for the judgment, but not exceeding \$50.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

*(b) Access to the digital document.*

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

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

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

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

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

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

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

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

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

278.4725 1. Except as otherwise provided in this section, if the governing body has authorized the planning commission to take final action on a final map, the planning commission shall approve, conditionally approve or disapprove the final map, basing its action upon the requirements of NRS 278.472:

(a) In a county whose population is 40,000 or more, within 45 days; or

(b) In a county whose population is less than 40,000, within 60 days,

after accepting the final map as a complete application. The planning commission shall file its written decision with the governing body. Except



as otherwise provided in subsection 5, or unless the time is extended by mutual agreement, if the planning commission is authorized to take final action and it fails to take action within the period specified in this subsection, the final map shall be deemed approved unconditionally.

2. If there is no planning commission or if the governing body has not authorized the planning commission to take final action, the governing body or its authorized representative shall approve, conditionally approve or disapprove the final map, basing its action upon the requirements of NRS 278.472:

(a) In a county whose population is 40,000 or more, within 45 days; or

(b) In a county whose population is less than 40,000, within 60 days,

after the final map is accepted as a complete application. Except as otherwise provided in subsection 5 or unless the time is extended by mutual agreement, if the governing body or its authorized representative fails to take action within the period specified in this subsection, the final map shall be deemed approved unconditionally.

3. An applicant or other person aggrieved by a decision of the authorized representative of the governing body or by a final act of the planning commission may appeal to the governing body within a reasonable period to be determined, by ordinance, by the governing body. The governing body shall render its decision:

(a) In a county whose population is 40,000 or more, within 45 days; or

(b) In a county whose population is less than 40,000, within 60 days,

after the date on which the appeal is filed.

4. If the map is disapproved, the governing body or its authorized representative or the planning commission shall return the map to the person who proposes to divide the land, with the reason for its action and a statement of the changes necessary to render the map acceptable.

5. If the final map divides the land into 16 lots or more, the governing body or its authorized representative or the planning commission shall not approve a map, and a map shall not be deemed approved, unless:

(a) Each lot contains an access road that is suitable for use by emergency vehicles; and

(b) The corners of each lot are set by a professional land surveyor.

6. If the final map divides the land into 15 lots or less, the governing body or its authorized representative or the planning commission may, if reasonably necessary, require the map to comply with the provisions of subsection 5.

7. Upon approval, the map must be filed with the county recorder. Filing with the county recorder operates as a continuing:

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

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

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

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

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

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

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

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

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

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

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

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

(1) The final map; or

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

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

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

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

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

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

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

278.475 1. To correct an error or omission in or to amend any recorded subdivision plat, record of survey, parcel map, map of division into large parcels or reversionary map, if the correction or amendment changes or purports to change the physical location of any survey

monument, property line or boundary line, an amended plat, survey or map must be requested and recorded pursuant to this section.

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

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

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

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

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

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

(a) Performed the survey; or

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

shall prepare and record the amended plat, survey or map within 90 days after he receives notification of the request made pursuant to subsection 2. The time within which the surveyor must prepare and record the amended plat, survey or map may be extended by the county surveyor, the city surveyor or a professional land surveyor appointed by the governing body of the city or the planning commission. If the surveyor who performed the survey or is responsible for the error or omission is no longer professionally active, the county surveyor, city surveyor or a professional land surveyor appointed by the governing body shall prepare and file the amended plat, survey or map.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

278.490 1. Except as otherwise provided in NRS 278.4925, an owner or governing body desiring to revert any recorded subdivision map, parcel map, map of division into large parcels, or part thereof to acreage or to revert the map or portion thereof, or to revert more than one map recorded under the same tentative map if the parcels to be reverted are contiguous, shall submit a written application accompanied by a map of the proposed reversion which contains the same survey dimensions as the recorded map or maps to the governing body or, if authorized by local ordinance, to the

planning commission or other authorized person. The application must describe the requested changes.

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

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

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

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

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

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

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

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

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

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

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

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

3. If the report shows evidence of violation of the provisions of NRS 278.010 to 278.630, inclusive, with respect to the division of lands or upon the filing of a verified complaint by any municipality or other political subdivision or person, firm or corporation with respect to violation of the provisions of those sections, the district attorney of each county in this

state shall prosecute all such violations in respective counties in which the violations occur.

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

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

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

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

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

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

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

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

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

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

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

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

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

571.035 1. Upon ~~{receipt of the reports from the committee for assessing livestock}~~ *approval of the report of owners of livestock and sheep* 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}~~ *3*, must not exceed the following rates per head for each class:

Class	Rate per head
Stock cattle .....	\$0.28
Dairy cattle .....	.53
Horses .....	.75
Mules .....	.75

Burros or asses .....	.75
Hogs and pigs .....	.07
Goats .....	.06

2. As used in subsection 1:

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

(b) “Stock cattle” are:

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

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

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

~~3. [The 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.]~~ The minimum special tax due annually pursuant to this section from each owner of livestock is \$5.

~~[5.]~~ 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.]~~ 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. 47.5** Chapter 575 of NRS is hereby amended by adding thereto a new section to read as follows:

*1. Except as otherwise provided in subsection 2, any person who fails to pay the tax levied by the department pursuant to NRS 571.035, within the time required, shall pay a penalty of not more than 10 percent of the amount of the tax that is owed, in addition to the tax, plus interest at the rate of 1.5 percent per month, or fraction of a month, from the date the tax was due until the date of payment.*

*2. The department may, for good cause shown, waive or reduce the payment of the interest or penalty, or both, that is required to be paid pursuant to subsection 1. The department shall, upon the request of any person, disclose:*

*(a) The name of the person whose interest or penalty was waived or reduced; and*

*(b) The amount so waived or the amount of the reduction.*

*3. All taxes levied by the department on livestock pursuant to NRS 571.035, and all penalties and interest accrued thereon, constitute a lien upon the livestock until paid.*

**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]~~ *state department of agriculture* 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 any, must be deposited in the state treasury for credit to the account for the promotion of beef.

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

**Sec. 49.** NRS 575.080 is hereby amended to read as follows:

575.080 As used in NRS 575.080 to 575.230, inclusive, *and section 47.5 of this act*, unless the context otherwise requires:

1. “Board” means the state board of sheep commissioners.
2. “Department” means the state department of agriculture.
3. “Livestock” means the animals subject to the taxes levied pursuant to NRS 571.035 and 575.070.
4. “Sheep” means the animals subject to the taxes levied pursuant to NRS 562.170 and 567.110.
5. “Tax” means any of the taxes levied pursuant to NRS 562.170, 567.110, 571.035 and 575.070.

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

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

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

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

575.130 1. ~~In a county in which the special tax is administered by the county, the county assessor~~ *The department* shall mail the form for declaration to each owner of livestock or sheep listed in ~~this~~ *its* most current report of such owners. ~~He~~ *The department* may include the form 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~~ *department*.

**Sec. 52.** (Deleted by amendment.)

**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}~~ **department** 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}~~ **department** 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}~~ **department** 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}~~ **department**.

**Sec. 53.3** NRS 575.160 is hereby amended to read as follows:

575.160 If the ~~{committee for assessing livestock}~~ **department** determines that the amount of tax to be collected from an owner of livestock or sheep is less than the cost of collecting the tax, it may exempt that owner from the tax.

**Sec. 53.7** NRS 575.170 is hereby amended to read as follows:

575.170 1. An owner of sheep or livestock who wishes to challenge the accuracy of the report as changed by the ~~{committee for assessing livestock}~~ **department** may, within 15 days after receiving notice of the change, file a statement with the ~~{committee}~~ **department** for assessing livestock for his county specifying the alleged inaccuracy.

2. Upon receipt of the statement under subsection 1, the ~~{committee for assessing livestock}~~ **department** shall review the allegations and may make any changes it considers necessary to make the report accurate and complete. An owner of sheep or livestock ~~{,}~~ **or** the board ~~{, or the director of the department}~~ may appeal from any decision of the ~~{committee for assessing livestock}~~ **department** to and in the manner prescribed by the state board of agriculture.

**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}~~ **department** as complete and accurate, the approval must be noted on the report. ~~{The}~~ **A copy of the approved** 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,}~~ **department**, each recipient of **a copy of** the report ~~{or copy}~~ must be notified of the change.

**Sec. 55.** NRS 575.190 is hereby amended to read as follows:

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

**Sec. 56.** NRS 575.200 is hereby amended to read as follows:

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

**Sec. 57.** NRS 575.210 is hereby amended to read as follows:

575.210 Whenever any taxes, or penalties or interest for delinquencies pursuant to NRS 562.175 or 575.130 are paid to the ~~county treasurer, he,~~ **department, the department** shall record the payment and the date thereof with the name of the person liable therefor, and the amount of taxes, penalties and interest collected pursuant to NRS 562.170, 562.175, 567.110, 571.035, 575.070 and 575.130, and transmit the revenue thereof to the state controller for deposit into the appropriate account or fund in the state treasury.

**Sec. 58.** NRS 575.220 is hereby amended to read as follows:

575.220 ~~Any~~ **The department shall report to the board any** taxes delinquent ~~must be reported by the county assessor or county treasurer to the:~~

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

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

**Sec. 59.** NRS 625.370 is hereby amended to read as follows:

625.370 1. The charge for filing and indexing any record of survey is \$17.

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

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

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

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

**Sec. 60.** NRS 575.090, 575.100 and 575.140 are hereby repealed.

**Sec. 61.** 1. This section and sections 1 to 10, inclusive, 11, 12, 14 to 25, inclusive, 27 to 44, inclusive, and 59 of this act become effective on July 1, 2001.

2. Sections 13 and 26 of this act become effective at 12:01 a.m. on July 1, 2001.
3. Section 10 of this act expires by limitation on June 30, 2003.
4. Section 10.5 of this act becomes effective at 12:02 a.m. on July 1, 2003.
5. Sections 45 to 58, inclusive, and 60 of this act become effective on July 1, 2004.