

SENATE BILL NO. 64—COMMITTEE ON GOVERNMENT AFFAIRS

PREFILED JANUARY 31, 2001

(ON BEHALF OF THE INTERIM STUDY CONCERNING DISTRIBUTION
AMONG LOCAL GOVERNMENTS OF REVENUE FROM
STATE AND LOCAL TAXES (NRS 218.53881))

Referred to Committee on Taxation

SUMMARY—Authorizes payment of taxes assessed upon personal property under certain circumstances. (BDR 32-889)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to property taxes; authorizing the payment of taxes assessed upon personal property in installments under certain circumstances; and providing other matters properly relating thereto.

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

- 1 **Section 1.** NRS 361.483 is hereby amended to read as follows:
2 361.483 1. Except as otherwise provided in subsection ~~4~~ 5, taxes
3 assessed upon the real property tax roll and upon mobile or manufactured
4 homes are due on the third Monday of August.
5 2. Taxes assessed upon the real property tax roll may be paid in four
6 approximately equal installments if the taxes assessed on the parcel exceed
7 \$100.
8 3. Taxes assessed upon a mobile or manufactured home may be paid in
9 four installments if the taxes assessed exceed \$100.
10 4. *Except as otherwise provided in NRS 361.505, taxes assessed upon*
11 *personal property may be paid in four approximately equal installments*
12 *if:*
13 (a) *The total personal property taxes assessed exceed \$10,000;*
14 (b) *Not later than July 31, the taxpayer returns to the county assessor*
15 *the written statement of personal property required pursuant to NRS*
16 *361.265;*

1 *(c) The taxpayer files with the county assessor, or county treasurer if*
2 *the county treasurer has been designated to collect taxes, a written*
3 *request to be billed in quarterly installments and includes with the*
4 *request a copy of the written statement of personal property required*
5 *pursuant to NRS 361.265; and*

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

8 5. If a person elects to pay in installments, the first installment is due
9 on the third Monday of August, the second installment on the first Monday
10 of October, the third installment on the first Monday of January, and the
11 fourth installment on the first Monday of March.

12 ~~[5-]~~ 6. If any person charged with taxes which are a lien on real
13 property fails to pay:

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

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

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

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

28 ~~[6-]~~ 7. Any person charged with taxes which are a lien on a mobile or
29 manufactured home who fails to pay the taxes within 10 days after the
30 installment payment is due is subject to the following provisions:

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

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

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

35 ~~[7-]~~ 8. The ex officio tax receiver of a county shall notify each person
36 in the county who is subject to a penalty pursuant to this section of the
37 provisions of NRS 360.419 and 361.4835.

38 **Sec. 2.** NRS 361.770 is hereby amended to read as follows:

39 361.770 1. If newly constructed real property is not assessed on the
40 secured assessment roll for the current tax year and the roll has been closed
41 pursuant to NRS 361.310, the county assessor of any county wherein the
42 property is located shall assess the property as personal property and give
43 his receipt for the taxes paid thereon in the amount received by him. If the
44 amount of the taxes exceeds \$100, they may be paid in installments as
45 provided in NRS 361.483 ~~[1-]~~ *for property assessed upon the real property*
46 *tax roll.*

47 2. An assessment may be made at any time between July 1 and
48 December 15. The receipt issued by the county assessor must specify the
49 description of the property, together with the year for which the tax is paid.

3. Any taxes for property assessed pursuant to this section which become delinquent must be treated in the same manner as if the property had been placed on the secured roll.

4. The receipt issued by the county assessor is conclusive evidence for the payment of all taxes against the property described for the year named on the receipt and is a complete defense to any action for taxes which may be brought for the period covered by the receipt.

Sec. 3. NRS 268.785 is hereby amended to read as follows:

268.785 1. After creation of the district, the council shall annually ascertain and include in its budget the total amount of money to be derived from assessments required to provide the higher level of police protection found beneficial to the public interest for the next ensuing fiscal year.

2. The city council shall designate an existing citizens' group within the area or create an advisory committee, to recommend to the council any appropriate changes in the level or kind of additional police protection to be provided in the district. The council shall consider these recommendations, and any others that may be offered by interested persons, at a public hearing before adopting its annual budget for the district.

3. The total amount of money to be derived from assessments for the next ensuing fiscal year must be apportioned among the individual property owners in the district based upon the relative special benefit received by each property using an apportionment method approved by the city council. On or before April 20 of each year, a notice specifying the proposed amount of the assessment for the next ensuing fiscal year must be mailed to each property owner. The city council shall hold a public hearing concerning the assessments at the same time and place as the hearing on the tentative budget. The city council shall levy the assessments after the hearing but not later than June 1. The assessments so levied must be paid in installments on or before the dates specified for installments paid pursuant to subsection ~~4~~ 5 of NRS 361.483. Any installment payment that is not paid on or before the date on which it is due, together with any interest or penalty and the cost of collecting any such amounts, is a lien upon the property upon which it is levied equal in priority to a lien for general taxes and may be collected in the same manner.

4. A district is not entitled to receive any distribution of supplemental city-county relief tax.

Sec. 4. NRS 268.795 is hereby amended to read as follows:

268.795 1. After creation of the district, the council shall annually ascertain and include in its budget the total amount of money to be derived from assessments required to provide the maintenance found beneficial to the public interest for the next ensuing fiscal year.

2. The city council shall designate an existing citizens' group within the area or create an advisory committee, to recommend to the council any appropriate changes in the level or kind of maintenance to be provided in the district. The council shall consider these recommendations, and any others that may be offered by interested persons, at a public hearing before adopting its annual budget for the district.

1 3. The total amount of money to be derived from assessments for the
2 next ensuing fiscal year must be apportioned among the individual property
3 owners in the district based upon the relative special benefit received by
4 each property using an apportionment method approved by the city
5 council. On or before April 20 of each year, a notice specifying the
6 proposed amount of the assessment for the next ensuing fiscal year must be
7 mailed to each property owner. The city council shall hold a public hearing
8 concerning the assessments at the same time and place as the hearing on
9 the tentative budget. The city council shall levy the assessments after the
10 hearing but not later than June 1. The assessments so levied must be paid in
11 installments on or before the dates specified for installments paid pursuant
12 to subsection ~~4~~ 5 of NRS 361.483. Any installment payment that is not
13 paid on or before the date on which it is due, together with any interest or
14 penalty and the cost of collecting any such amounts, is a lien upon the
15 property upon which it is levied equal in priority to a lien for general taxes
16 and may be collected in the same manner.

17 4. A district is not entitled to receive any distribution of supplemental
18 city-county relief tax.

19 **Sec. 5.** This act becomes effective on July 1, 2001.

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