

Senate Bill No. 64—Committee on Government Affairs

CHAPTER.....

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:

Section 1. NRS 361.483 is hereby amended to read as follows:

361.483 1. Except as otherwise provided in subsection ~~4.1~~ 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.

~~5.1~~ 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 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 installments due.

(c) Any three 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.

~~16-1~~ 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 installment payment is due is subject to the following provisions:

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

(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.

~~17-1~~ 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. 2. NRS 361.770 is hereby amended to read as follows:

361.770 1. If newly constructed real property is not assessed on the secured assessment roll for the current tax year and the roll has been closed pursuant to NRS 361.310, the county assessor of any county wherein the property is located shall assess the property as personal property and give his receipt for the taxes paid thereon in the amount received by him. If the amount of the taxes exceeds \$100, they may be paid in installments as provided in NRS 361.483 ~~18-1~~ *for property assessed upon the real property tax roll.*

2. An assessment may be made at any time between July 1 and December 15. The receipt issued by the county assessor must specify the 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 ~~44~~ 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.

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 ~~44~~ 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. 5. This act becomes effective on July 1, 2001.