

ASSEMBLY BILL NO. 128—ASSEMBLYMEN WEBER, MABEY, MCCLEARY, SHERER, ANGLE, CLABORN, GANSERT, GOICOECHEA, GRADY, HARDY, HETTRICK, MCCLAIN, MUNFORD, OHRENSCHALL AND SEALE

FEBRUARY 24, 2005

Referred to Committee on Growth and Infrastructure

SUMMARY—Requires disclosure of certain information concerning property taxes. (BDR 32-335)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
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 taxation; requiring a county assessor to include certain information in a notice of assessed valuation and to make such information available without charge upon request and on the Internet under certain circumstances; requiring the ex officio tax receiver of a county to include certain information in an individual tax bill or individual tax notice and to make such information available without charge upon request and on the Internet under certain circumstances; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law requires a county assessor to deliver or mail to a property owner a written notice of the assessed valuation of his property whenever a property is appraised or reappraised. (NRS 361.300) Existing law also requires the county treasurer to mail an individual tax bill to each property owner or mortgage holder of the property. The tax bill must include all of the assessment information supplied to him by the county auditor. (NRS 361.480)

This bill expands the information that must be provided by the county assessor and county treasurer to property owners and mortgage holders. The county assessor must provide with the notice of assessed valuation an explanation of the manner in which the assessed valuation was determined. The county treasurer must provide with the tax bill or tax notice an explanation of each component of the tax levied upon the property, including the authority for the tax, the year the tax was first collected, the year the tax will no longer be collected if it is not permanent and a summary of the manner in which the revenue from the tax will be expended. This



15 bill further requires the county assessor and county treasurer to provide, upon
16 request and without charge, a copy of the information which each is required to
17 provide to property owners and mortgage holders and to post such information on
18 an Internet website.

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

1 **Section 1.** NRS 361.300 is hereby amended to read as follows:
2 361.300 1. On or before January 1 of each year, the county
3 assessor shall transmit to the county clerk, post at the front door of
4 the courthouse and publish in a newspaper published in the county a
5 notice to the effect that the secured tax roll is completed and open
6 for inspection by interested persons of the county.
7 2. If the county assessor fails to complete the assessment roll in
8 the manner and at the time specified in this section, the board of
9 county commissioners shall not allow him a salary or other
10 compensation for any day after January 1 during which the roll is
11 not completed, unless excused by the board of county
12 commissioners.
13 3. Except as otherwise provided in subsection 4, each board of
14 county commissioners shall by resolution, before December 1 of
15 any fiscal year in which assessment is made, require the county
16 assessor to prepare a list of all the taxpayers on the secured roll in
17 the county and the total valuation of property on which they
18 severally pay taxes and direct the county assessor:
19 (a) To cause such list and valuations to be printed and delivered
20 by the county assessor or mailed by him on or before January 1 of
21 the fiscal year in which assessment is made to each taxpayer in the
22 county; or
23 (b) To cause such list and valuations to be published once on or
24 before January 1 of the fiscal year in which assessment is made in a
25 newspaper of general circulation in the county.
26 ➤ In addition to complying with paragraph (a) or (b), the list and
27 valuations may also be posted in a public area of the public libraries
28 and branch libraries located in the county, in a public area of the
29 county courthouse and the county office building in which the
30 county assessor's office is located, and on a website or other
31 Internet site that is operated or administered by or on behalf of the
32 county or county assessor.
33 4. A board of county commissioners may, in the resolution
34 required by subsection 3, authorize the county assessor not to
35 deliver or mail the list, as provided in paragraph (a) of subsection 3,
36 to taxpayers whose property is assessed at \$1,000 or less and direct
37 the county assessor to mail to each such taxpayer a statement of the



1 amount of his assessment. Failure by a taxpayer to receive such a
2 mailed statement does not invalidate any assessment.

3 5. The several boards of county commissioners in the State
4 may allow the bill contracted with their approval by the county
5 assessor under this section on a claim to be allowed and paid as are
6 other claims against the county.

7 6. Whenever property is appraised or reappraised pursuant to
8 NRS 361.260, the county assessor shall, on or before December 18
9 of the fiscal year in which the appraisal or reappraisal is made,
10 deliver or mail to each owner of such property a written notice
11 stating ~~its~~ :

12 (a) *The assessed valuation of the property* as determined from
13 the appraisal or reappraisal.

14 (b) *An explanation of the manner in which the assessed*
15 *valuation was determined. If the notice concerns more than one*
16 *kind of property, the explanation must include the manner in*
17 *which the assessed valuation was determined for each kind of*
18 *property.*

19 7. If the secured tax roll is changed pursuant to NRS 361.310,
20 the county assessor shall mail an amended notice of assessed
21 valuation to each affected taxpayer. The notice must include ~~the~~ :

22 (a) *The information set forth in subsection 6 for the new*
23 *assessed valuation.*

24 (b) *The dates for appealing the new assessed valuation.*

25 8. Failure by the taxpayer to receive a notice required by this
26 section does not invalidate the appraisal or reappraisal.

27 9. *In addition to complying with subsections 6 and 7, a*
28 *county assessor shall:*

29 (a) *Provide without charge a copy of a notice of assessed*
30 *valuation to a person upon request.*

31 (b) *Post the information included in a notice of assessed*
32 *valuation on any website or other Internet site that is operated or*
33 *administered by or on behalf of the county or the county assessor.*

34 **Sec. 2.** NRS 361.480 is hereby amended to read as follows:

35 361.480 1. Upon receiving the assessment roll from the
36 county auditor, the ex officio tax receiver shall proceed to receive
37 taxes.

38 2. He shall give notice at least quarterly by publication in some
39 newspaper published in his county, and if none is so published then
40 by posting notices in three public and conspicuous places in the
41 county, specifying:

42 (a) The dates when taxes are due; and

43 (b) The penalties for delinquency.



3. He shall mail to each property owner, or to the holder of the mortgage on that property, an individual tax bill which includes ~~all~~ :

(a) All of the information supplied to him by the county auditor.

(b) An explanation of each component tax that forms part of the total rate of tax levied upon the property. The explanation must identify:

(1) The authority pursuant to which the tax is levied;

(2) The year in which the tax was first collected;

(3) The year in which the authority to collect the tax expires, if any; and

(4) A summary of the manner in which the revenue from the tax will be expended.

➡ If the holder of a mortgage receives such a bill on behalf of a property owner, he shall forward the bill or a copy thereof to the owner in the next notice of billing sent to the owner for the mortgage. Failure to receive an individual tax bill does not excuse the taxpayer from the timely payment of his taxes.

4. If, in lieu of an individual tax bill, an ex officio tax receiver mails an individual tax notice to a property owner, the notice must include the information required for the individual tax bill pursuant to subsection 3.

5. In addition to complying with subsections 3 and 4, an ex officio tax receiver shall:

(a) Provide without charge a copy of an individual tax bill or individual tax notice to a person upon request.

(b) Post the information included in an individual tax bill or individual tax notice on any website or other Internet site that is operated or administered by or on behalf of the county or the ex officio tax receiver.

