

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 the Department of Taxation and county assessors and treasurers to provide certain information concerning property taxes on the Internet; requiring a county assessor to include certain information in a notice of assessed valuation; requiring the ex officio tax receiver of a county to include certain information in an individual tax bill or individual tax notice; requiring the ex officio tax receiver of a county to include certain tax information in a certain published notice; 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 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) Existing law also requires the county treasurer to publish an annual notice that includes information about the proposed budgets for local governments and the tax rates that will be necessary if the proposed budgets are adopted and to publish other notices that include other budget and tax information. (NRS 361.4545)

This bill requires the Department of Taxation and county assessors and treasurers to provide information on the Internet concerning property taxes, including, a description of the assessment process, an explanation of the manner in



which property taxes are calculated, the rates of taxes imposed by various taxing entities and the revenues generated by those taxes.

This bill expands the information that must be provided by the county treasurer in one of the annual published notices to include an explanation of each component of the tax levied upon property in the county, including the authority for the tax and for each component tax that was approved by the voters, the year the tax was first collected and the year the tax will no longer be collected if it is not permanent. This bill requires the county treasurer to include in each individual tax bill, or individual tax notice provided in lieu of a tax bill, a statement explaining how to obtain the information set forth in the published notices. This bill further requires the county assessor and county treasurer to provide a property owner, upon request and without charge, a copy of the notice of assessed valuation, tax bill or tax notice and, if an appropriate website or other Internet site is in operation, to post the information included in the notice of assessed valuation, tax bill or tax notice on the site.

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

Section 1. Chapter 361 of NRS is hereby amended by adding thereto a new section to read as follows:

1. The Department shall, to the extent feasible, provide information on its website or other Internet site concerning property taxes, including, without limitation:

(a) A description of the assessment process;

(b) An explanation of the manner in which property taxes are calculated;

(c) The rates of taxes imposed by various taxing entities; and

(d) The revenues generated by those taxes.

2. The information provided pursuant to subsection 1 must, to the extent practicable, be in a form that is easily understood and readily accessible to the public. The Department shall coordinate with each county in this State to disseminate information concerning property taxes and revenue including, without limitation, by providing links from the website or other Internet site maintained pursuant to subsection 1 to similar websites or other Internet sites maintained by counties in this State.

3. Each county assessor and county treasurer shall, to the extent feasible, provide on a website or other Internet site, if any, that is operated or administered by or on behalf of the county or the county assessor or treasurer, information that is similar to the information provided by the Department pursuant to subsection 1. The information must, to the extent practicable, be in a form that is easily understood and readily accessible to the public.

4. The Department and each county shall update and upgrade the websites or other Internet sites maintained pursuant to this section to the extent necessary to improve the quantity,



quality and accessibility of the information provided to the public on the Internet.

Sec. 2. NRS 361.300 is hereby amended to read as follows:

361.300 1. On or before January 1 of each year, the county assessor shall transmit to the county clerk, post at the front door of the courthouse and publish in a newspaper published in the county a notice to the effect that the secured tax roll is completed and open for inspection by interested persons of the county.

2. If the county assessor fails to complete the assessment roll in the manner and at the time specified in this section, the board of county commissioners shall not allow him a salary or other compensation for any day after January 1 during which the roll is not completed, unless excused by the board of county commissioners.

3. Except as otherwise provided in subsection 4, each board of county commissioners shall by resolution, before December 1 of any fiscal year in which assessment is made, require the county assessor to prepare a list of all the taxpayers on the secured roll in the county and the total valuation of property on which they severally pay taxes and direct the county assessor:

(a) To cause such list and valuations to be printed and delivered by the county assessor or mailed by him on or before January 1 of the fiscal year in which assessment is made to each taxpayer in the county; or

(b) To cause such list and valuations to be published once on or before January 1 of the fiscal year in which assessment is made in a newspaper of general circulation in the county.

➔ In addition to complying with paragraph (a) or (b), the list and valuations may also be posted in a public area of the public libraries and branch libraries located in the county, in a public area of the county courthouse and the county office building in which the county assessor's office is located, and on a website or other Internet site that is operated or administered by or on behalf of the county or county assessor.

4. A board of county commissioners may, in the resolution required by subsection 3, authorize the county assessor not to deliver or mail the list, as provided in paragraph (a) of subsection 3, to taxpayers whose property is assessed at \$1,000 or less and direct the county assessor to mail to each such taxpayer a statement of the amount of his assessment. Failure by a taxpayer to receive such a mailed statement does not invalidate any assessment.

5. The several boards of county commissioners in the State may allow the bill contracted with their approval by the county



1 assessor under this section on a claim to be allowed and paid as are
2 other claims against the county.

3 6. Whenever property is appraised or reappraised pursuant to
4 NRS 361.260, the county assessor shall, on or before December 18
5 of the fiscal year in which the appraisal or reappraisal is made,
6 deliver or mail to each owner of such property a written notice
7 stating ~~its~~ *the* assessed valuation *of the property* as determined
8 from the appraisal or reappraisal.

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

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

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

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

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

19 *(a) Provide without charge a copy of a notice of assessed*
20 *valuation to the owner of the property upon request.*

21 *(b) Post the information included in a notice of assessed*
22 *valuation on a website or other Internet site, if any, that is*
23 *operated or administered by or on behalf of the county or the*
24 *county assessor.*

25 **Sec. 3.** NRS 361.4545 is hereby amended to read as follows:

26 361.4545 1. On or before May 5 of each year or within 5
27 days after receiving the projections of revenue from the Department,
28 whichever is later, the ex officio tax receivers shall prepare and
29 cause to be published in a newspaper of general circulation in their
30 respective counties, a notice which contains at least the following
31 information:

32 (a) A statement that the notice is not a bill for taxes owed but an
33 informational notice. The notice must state:

34 (1) That public hearings will be held on the dates listed in the
35 notice to adopt budgets and tax rates for the fiscal year beginning on
36 July 1;

37 (2) That the purpose of the public hearings is to receive
38 opinions from members of the public on the proposed budgets and
39 tax rates before final action is taken thereon; and

40 (3) The tax rate to be imposed by the county and each
41 political subdivision within the county for the ensuing fiscal year if
42 the tentative budgets which affect the property in those areas
43 become final budgets.

44 (b) A brief description of the limitation imposed by the
45 Legislature on the revenue of the local governments.



(c) The dates, times and locations of all of the public hearings on the tentative budgets which affect the taxes on property.

(d) The names and addresses of the county assessor and ex officio tax receiver who may be consulted for further information.

(e) A brief statement of how property is assessed and how the combined tax rate is determined.

(f) A telephone number and Internet website at which a person may obtain an explanation of each component tax that forms part of the total rate of tax levied upon property in the county. The explanation must identify:

(1) The statutory authority pursuant to which each component tax is levied; and

(2) If the component tax was approved by the voters:

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

(II) The year in which the authority to collect the tax expires, if any.

➤ The notice must be displayed in the format used for news and must be printed ***in not less than 10-point type*** on at least one-half of a page of the newspaper.

2. Each ex officio tax receiver shall prepare and cause to be published in a newspaper of general circulation within the county:

(a) A notice, displayed in the format used for news and printed in not less than ~~8-point~~ **10-point** type, disclosing any increase in the property taxes as a result of any change in the tentative budget.

(b) A notice, displayed in the format used for advertisements and printed in not less than ~~8-point~~ **10-point** type on at least one quarter of a page of the newspaper, disclosing any amount in cents on each \$100 of assessed valuation by which the highest combined tax rate for property in the county exceeds \$3.64 on each \$100 of assessed valuation.

➤ These notices must be published within 10 days after the receipt of the information pursuant to NRS 354.596.

Sec. 4. NRS 361.480 is hereby amended to read as follows:

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

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

(a) The dates when taxes are due; and

(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~~

:



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

2 (b) A statement explaining how to obtain the information set
3 forth in the notices published by the ex officio tax receiver
4 pursuant to NRS 361.4545.

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

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

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

16 (a) Provide without charge a copy of an individual tax bill or
17 individual tax notice to the property owner upon request.

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



