

Amendment No. 596

Assembly Amendment to Assembly Bill No. 128

(BDR 32-335)

Proposed by: Committee on Growth and Infrastructure**Amendment Box:** Replaces Amendment No. 505.**Resolves Conflicts with:** N/A**Amends:** Summary: No Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes

ASSEMBLY ACTION	Initial and Date	SENATE ACTION	Initial and Date
Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____	Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____
Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____	Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____
Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____	Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____

Amend the bill as a whole by renumbering section 1 as sec. 2 and adding a new section designated section 1, following the enacting clause, to read 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.***

LM/BJE

Date: 4/22/2005

A.B. No. 128—Requires disclosure of certain information concerning property 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.”.

Amend section 1, page 3, lines 11 and 12, by deleting:

“~~its~~” :

(a) *The*” and inserting “~~its~~ *the*”.

Amend section 1, page 3, by deleting lines 14 through 18.

Amend section 1, page 3, line 30, by deleting “*a person*” and inserting:

“*the owner of the property*”.

Amend section 1, page 3, by deleting line 32 and inserting:

“*valuation on a website or other Internet site, if any, that is operated or*”.

Amend the bill as a whole by renumbering sec. 2 as sec. 4 and adding a new section designated sec. 3, following section 1, to read as follows:

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

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

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

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

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

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

(b) A brief description of the limitation imposed by the 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) 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.”.

Amend sec. 2, page 4, by deleting lines 5 through 13 and inserting:

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

Amend sec. 2, page 4, line 26, by deleting “*a person*” and inserting:

“the property owner”.

Amend sec. 2, page 4, by deleting line 28 and inserting:

“individual tax notice on a website or other Internet site, if any, that is”.

Amend the title of the bill to read as follows:

“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.”.

**If this amendment is adopted, the Legislative
Counsel's Digest will be changed to read as follows:**

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.