

Amendment No. 806

Senate Amendment to Assembly Bill No. 128 First Reprint

(BDR 32-335)

Proposed by: Committee on Taxation

Amendment Box:

Resolves Conflicts with: N/A

Amends: Summary: No Title: No 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 sec. 3, page 5, line 7, by deleting “*An*” and inserting:

“*A telephone number and Internet website at which a person may obtain an*”.

WBRD/BJE

Date: 5/27/2005

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

**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 a telephone number and an Internet website at which a person may obtain 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.