

Amendment No. 382

Assembly Amendment to Assembly Joint Resolution No. 11

(BDR C-1184)

Proposed by: Committee on Growth and Infrastructure**Amendment Box:****Resolves Conflicts with:** N/A**Amends:** Summary: Yes 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 resolution, page 3, by deleting lines 9 through 19 and inserting:

“11. The annual property tax upon a residence owned and occupied by a senior citizen who has paid property taxes in this State during each of the previous 10 years must be limited to an amount that does not exceed the lesser of:

(a) The tax upon the assessed value of the property in the year in which the person:

(1) Reaches the age of retirement, as defined by the Legislature; or

(2) Has paid property taxes in this State for each of the previous 10 years,

↪ whichever is later; or

(b) The tax that would otherwise apply to the property for the current year.”.

Amend the title of the bill to read as follows:

SJC/BJE

Date: 4/25/2005

A.J.R. No. 11—Proposes to amend Nevada Constitution to effect freeze on property taxes for senior citizens.



“ASSEMBLY JOINT RESOLUTION—Proposing to amend the Nevada Constitution to effect a
limitation on property taxes for senior citizens.”.

Amend the summary of the bill to read as follows:

“SUMMARY—Proposes to amend Nevada Constitution to effect limitation on property taxes for
senior citizens. (BDR C-1184)”.

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

Legislative Counsel's Digest:

Existing law authorizes the Legislature to provide for an abatement of the tax or an exemption of part of the assessed value of a single-family residence occupied by the owner to the extent necessary to avoid severe economic hardship to the owner of the residence. (Nev. Const., Art. 10, § 1)

This resolution proposes to amend Section 1 of Article 10 of the Nevada Constitution by requiring the Legislature to provide for a limitation on the maximum annual amount of the tax upon the assessed value of any residence owned by a senior citizen who has paid property taxes in Nevada during each of the previous 10 years.