

Amendment No. 1077

Assembly Amendment to Senate Bill No. 394 First Reprint

(BDR 32-258)

Proposed by: Committee on Growth and Infrastructure**Amendment Box:** Replaces Amendment No. 1029.**Resolves Conflicts with:** N/A**Amends:** Summary: No Title: No Preamble: No Joint Sponsorship: No Digest: No

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"/>	_____
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Amend the bill as a whole by renumbering sections 23 through 27 as sections 24 through 28 and adding a new section designated sec. 23, following sec. 22, to read as follows:

“**Sec. 23.** NRS 361.530 is hereby amended to read as follows:

361.530 ~~{1. Except as otherwise provided in this section, on}~~ **On** all money collected from personal property tax by the several county assessors and county treasurers, there must be reserved and paid into the county treasury, for the benefit of the general fund of their respective counties, by the county assessor or county treasurer, a percentage commission of ~~{8}~~ **6** percent on the gross amount of collections from personal property tax.

~~{2. One quarter of the commission reserved pursuant to subsection 1 must be accounted for separately in the account for the acquisition and improvement of technology in the office of the county assessor created pursuant to NRS 250.085.}~~”.

SJC/BJE

Date: 5/27/2005

S.B. No. 394—Makes various changes to provisions governing conveyance, subdivision and taxation of property.



Amend the bill as a whole by renumbering sections 28 through 39 as sections 42 through 53 and adding new sections designated sections 29 through 41, following sec. 27, to read as follows:

“Sec. 29. The Legislature hereby finds and declares that because of the shortage of real property available to the urban and rural communities in Nevada, it is in the best interests of the people of the State of Nevada to encourage the development of property as golf courses so as to preserve open space in both residential and commercial areas of development.

Sec. 30. Chapter 361A of NRS is hereby amended by adding thereto the provisions set forth as sections 31 and 32 of this act.

Sec. 31. 1. “Golf course” means:

(a) Real property that may be used for golfing or golfing practice by the public or by the members and guests of a private club; and

(b) Improvements to that real property, including, without limitation, turf, bunkers, trees, irrigation, lakes, lake liners, bridges, practice ranges, golf greens, golf tees, paths and trails.

2. The term does not include:

(a) A commercial golf driving range that is not operated in conjunction with a golf course.

(b) A clubhouse, pro shop, restaurant or other building that is associated with a golf course.

Sec. 32. 1. For the purposes of NRS 361A.220, the value for open-space use of real property used as a golf course in a fiscal year is equal to the sum of:

(a) An amount equal to \$2,860 per acre of real property used as the golf course multiplied by 1 plus the percentage change in the Consumer Price Index (All Items) for July 1 of the current year as compared to July 1, 2004; and

(b) The value of the improvements made to the real property before that fiscal year as adjusted for obsolescence.

2. The Nevada Tax Commission shall establish a manual for the assessment of improvements made to real property used as a golf course. The manual must require:

(a) The use of such standards and modifiers, as published or furnished by the Marshall and Swift Publication Company, as the Nevada Tax Commission determines to be applicable; and

(b) For the purpose of determining obsolescence, the consideration of such factors as the Nevada Tax Commission determines to be appropriate. Those factors must include a factor for golf courses that are not used on a consistently frequent basis each month of the year, which is based upon the actual number of rounds of golf played on the golf course in relation to the number of rounds that could have been played under optimum conditions.

Sec. 33. NRS 361A.010 is hereby amended to read as follows:

361A.010 As used in this chapter, the terms defined in NRS 361A.020 to 361A.065, inclusive, *and section 31 of this act* have the meanings ascribed to them in those sections except where the context otherwise requires.

Sec. 34. NRS 361A.040 is hereby amended to read as follows:

361A.040 “Open-space real property” means:

1. Land:

(a) Located within an area classified pursuant to NRS 278.250 and subject to regulations designed to promote the conservation of open space and the protection of other natural and scenic resources from unreasonable impairment; and

(b) Devoted exclusively to open-space use.

2. The improvements on the land *described in subsection 1 that is* used primarily to support the open-space use and not primarily to increase the value of surrounding developed property or secure an immediate monetary return.

3. *Land that is used as a golf course.*

Sec. 35. NRS 361A.050 is hereby amended to read as follows:

361A.050 “Open-space use” means the current employment of land, the preservation of which use would conserve and enhance natural or scenic resources, protect streams and water supplies, maintain natural features which enhance control of floods or preserve sites designated as historic by the Office of Historic Preservation of the Department of Cultural Affairs. *The use of real property and the improvements on that real property as a golf course shall be deemed to be an open-space use of the land.*

Sec. 36. NRS 361A.090 is hereby amended to read as follows:

361A.090 1. It is the intent of the Legislature to:

(a) Constitute agricultural and open-space real property as a separate class for taxation purposes; and

(b) Provide a separate plan for:

(1) Appraisal and valuation of such property for assessment purposes; and

(2) Partial deferred taxation of such property with tax recapture as provided in NRS 361A.280 and 361A.283.

2. The Legislature hereby declares that it is in the best interest of the State to maintain, preserve, conserve and otherwise continue in existence adequate agricultural and open-space lands and the

vegetation thereon to assure continued public health and the use and enjoyment of natural resources and scenic beauty for the economic and social well-being of the State and its citizens.

3. *The Legislature hereby further finds and declares that the use of real property and improvements on that real property as a golf course achieves the purpose of conserving and enhancing the natural and scenic resources of this State and promotes the conservation of open space.*

Sec. 37. NRS 361A.170 is hereby amended to read as follows:

361A.170 1. ***Property used as a golf course is hereby designated and classified as open-space real property and must be assessed as an open-space use.***

2. ~~{The}~~ ***In addition to the designation and classification of a golf course as open-space real property pursuant to subsection 1, the*** governing body of each city or county shall, from time to time, specify by resolution ~~{the}~~ ***additional*** designations or classifications under its master plan ***that are*** designed to promote the conservation of open space, the maintenance of natural features for control of floods and the protection of other natural and scenic resources from unreasonable impairment.

~~{2.}~~ 3. The board of county commissioners shall, from time to time, adopt by ordinance procedures and criteria which must be used in considering an application for open-space use assessment ~~{}~~ ***based on a designation or classification adopted pursuant to subsection 2.*** The criteria may include requirements respecting public access to and the minimum size of the property.

Sec. 38. NRS 361A.180 is hereby amended to read as follows:

361A.180 Any owner of real property may apply to the county assessor for open-space use assessment *based on a designation or classification adopted pursuant to subsection 2 of NRS 361A.170* and the payment of taxes on such property as provided in this chapter.

Sec. 39. NRS 361A.220 is hereby amended to read as follows:

361A.220 1. If ~~the~~ property is ~~found by the board of county commissioners~~ to be *assessed* as open-space real property, the county assessor shall determine its value for open-space use and assess it for taxes to be collected in the ensuing fiscal year at 35 percent of that value.

2. The open-space use assessment must be maintained in the records of the assessor and must be made available to any person upon request. The property owner must be notified of the open-space use assessment in the manner provided for notification of taxable value assessments. The notice must contain the statement: Deferred taxes will become due on any portion of this parcel which is converted to a higher use.

Sec. 40. NRS 361A.230 is hereby amended to read as follows:

361A.230 1. The county assessor shall enter on the assessment roll the valuation based on open-space use until the property becomes disqualified for open-space use assessment by:

(a) ~~Notification by the applicant to the assessor to remove the open-space use assessment;~~
~~—(b)~~ Sale or transfer to an owner making it exempt from ad valorem property taxation;

~~—(c)~~ (b) Removal of the open-space use assessment by the assessor, with the concurrence of the board, upon discovery that the property is no longer in the ~~approved~~ open-space use; or

~~—(d)~~ (c) *If the open-space use assessment is based on a designation or classification adopted pursuant to subsection 2 of NRS 361A.170:*

(1) Notification by the applicant to the assessor to remove the open-space use assessment;
or

(2) Failure to file a new application as provided in NRS 361A.190.

2. Except as otherwise provided in paragraph ~~[(b)]~~ (a) of subsection 1, the sale or transfer to a new owner or transfer by reason of death of a former owner does not operate to disqualify open-space real property from open-space use assessment so long as the property continues to be used exclusively for an ~~[approved]~~ open-space use. ~~[, if]~~ ***If the open-space use assessment is based on a designation or classification adopted pursuant to subsection 2 of NRS 361A.170, the*** new owner ~~[applies]~~ ***must apply*** for open-space use assessment in the manner provided in NRS 361A.190.

3. Whenever open-space real property becomes disqualified under subsection 1, the county assessor shall send a written notice of disqualification by certified mail with return receipt requested to each owner of record. The notice must contain the assessed value for the ensuing fiscal year.

Sec. 41. NRS 361A.240 is hereby amended to read as follows:

361A.240 1. The determination of use and the open-space use assessment in each year are final unless appealed.

2. ~~[The]~~ ***If the application for an open-space use assessment is based on a designation or classification adopted pursuant to subsection 2 of NRS 361A.170, the*** applicant for ~~the~~ open-space assessment is entitled to:

(a) Appeal the determination made by the board of county commissioners to the district court in the county where the property is located, or if located in more than one county, in the county in which the major portion of the property is located, as provided in NRS 278.0235.

(b) Equalization of the open-space use assessment in the manner provided in chapter 361 of NRS for complaints of overvaluation, excessive valuation or undervaluation.”.

Amend sec. 28, page 20, line 31, after “must” by inserting:

“, unless the property is sold or transferred to the Nevada System of Higher Education, a school district or another local governmental entity,”.

Amend sec. 33, page 21, by deleting lines 43 and 44 and inserting:

“2. The money in the Account ~~[must]~~ :

(a) ***Must*** be accounted for separately and not as a part of any other account ~~[]~~ ; ***and***

(b) ***Must not be used to replace or supplant any money available from other sources to acquire technology for and improve technology used in the office of the county assessor.”.***

Amend sec. 39, page 25, line 24, by deleting “37” and inserting “51”.

Amend the bill as a whole by renumbering sections 40 and 41 as sections 56 and 57 and adding new sections designated sections 54 and 55, following sec. 39, to read as follows:

“Sec. 54. The Nevada Tax Commission shall establish the manual required by section 32 of this act not later than July 1, 2006.

Sec. 55. On or before July 1, 2006, and July 1, 2007, the county assessor of each county shall submit to the board of county commissioners of the county and the Legislative Commission a report of:

1. Any technology acquired and any improvements in the technology used in the office of the county assessor as a result of the money accounted for separately in the account for the acquisition and improvement of technology in the office of the county assessor pursuant to NRS 361.530 and 362.170, as amended by this act; and

2. The means by and extent to which that money has assisted the county assessor in the collection of taxes.”.

Amend sec. 41, page 25, by deleting line 29 and inserting:

“**Sec. 57.** 1. This section becomes effective upon passage and approval.

2. Sections 1 to 22, inclusive, 24 to 28, inclusive, and 42 to 56, inclusive, of this act become effective on July 1, 2005.

3. Sections 29 to 41, inclusive, of this act become effective:

(a) Upon passage and approval for the purpose of performing any preparatory administrative tasks that are necessary to carry out the provisions of those sections; and

(b) On July 1, 2006, for all other purposes.

4. Section 23 of this act becomes effective on July 1, 2007.

5. Section 43 of this act expires by limitation on June 30, 2007.”.