

SENATE BILL NO. 394—COMMITTEE ON TAXATION
(ON BEHALF OF THE NEVADA ASSESSORS' ASSOCIATION)

MARCH 29, 2005

Referred to Committee on Taxation

SUMMARY—Makes various changes to provisions governing conveyance, subdivision and taxation of property. (BDR 32-258)

FISCAL NOTE: Effect on Local Government: Increases or Newly Provides for Term of Imprisonment in County or City Jail or Detention Facility.
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 property; revising various provisions governing the assessment, valuation and exemption of property for purposes of levying property taxes; providing funding for the accounts for the acquisition and improvement of technology in the office of the county assessor; increasing the assessed value of the home of a senior citizen for determining eligibility for a refund of a certain amount of property taxes paid by that senior citizen; providing penalties; and providing other matters properly relating thereto.

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

- 1 **Section 1.** NRS 361.069 is hereby amended to read as follows:
2 361.069 1. Except as otherwise provided in this section,
3 household goods and furniture are exempt from taxation.
4 2. Except as otherwise provided in subsection 3, appliances
5 and furniture which are owned by a person who engages in the
6 business of renting the appliances or furniture to other persons are
7 not exempt from taxation.



3. Except as otherwise provided in this subsection, the assessment of rented or leased appliances or furniture, or both, of a time-share project governed by the provisions of chapter 119A of NRS, which contains five or more units, must be reduced by a percentage equal to the average percentage of time that all of the units are occupied by an owner of a time share in the project. If the units of the time-share project are occupied by owners of time shares in the project for an average of more than 90 percent of the fiscal year, the rented or leased appliances or furniture, or both, are exempt from taxation. *As used in this subsection:*

(a) "Owner" has the meaning ascribed to it in NRS 119A.056.

(b) "Unit" has the meaning ascribed to it in NRS 119A.160.

4. As used in this section:

(a) "Household goods and furniture" includes, without limitation, the following items if used in a residence:

(1) Clothing;

(2) Personal effects;

(3) Gold and silver;

(4) Jewelry;

(5) Appliances that are not attached to real property or a mobile or manufactured home;

(6) Furniture;

(7) Recreational equipment not required by NRS to be registered; and

(8) Portable goods and storage sheds and other household equipment.

(b) "Engages in the business of renting appliances or furniture" means:

(1) Renting or leasing appliances or furniture, or both, to other persons not in conjunction with the rental or lease of a dwelling unit; or

(2) Renting or leasing appliances or furniture, or both, to other persons in conjunction with the rental or lease of a dwelling unit located in a complex containing five or more dwelling units which are rented or leased by the owner to other persons in conjunction with appliances or furniture, or both.

~~[(c) "Owner" has the meaning ascribed to it in NRS 119A.056.~~

~~—(d) "Unit" has the meaning ascribed to it in NRS 119A.160.]~~

Sec. 2. NRS 361.080 is hereby amended to read as follows:

361.080 1. The property of surviving spouses, not to exceed the amount of \$1,000 assessed valuation, is exempt from taxation, but no such exemption may be allowed to anyone but ~~[actual]~~ **a** bona fide ~~[residents]~~ **resident** of this State, and must be allowed in but one county in this State to the same family.



2. For the purpose of this section, property in which the surviving spouse has any interest shall be deemed the property of the surviving spouse.

3. The person claiming such an exemption ~~{shall}~~ *must* file with the county assessor an affidavit declaring ~~{his residency}~~ *that he is a bona fide resident of this State* and that the exemption has been claimed in no other county in this State . ~~{for that year.}~~ The affidavit must be made before the county assessor or a notary public. After the filing of the original affidavit, the county assessor shall mail a form for renewal of the exemption to the person each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption.

4. A surviving spouse is not entitled to the exemption provided by this section in any fiscal year beginning after any remarriage, even if the remarriage is later annulled.

5. *If any person files a false affidavit or provides false proof to the county assessor or a notary public and, as a result of the false affidavit or false proof, the person is allowed a tax exemption to which he is not entitled, he is guilty of a gross misdemeanor.*

6. Beginning with the ~~{2005-2006}~~ *2006-2007* Fiscal Year, the monetary amount in subsection 1 must be adjusted for each fiscal year by adding to ~~{each}~~ *the* amount the product of the amount multiplied by the percentage increase in the Consumer Price Index (All Items) from ~~{December-2003}~~ *July 2004* to the ~~{December}~~ *July* preceding the fiscal year for which the adjustment is calculated. *The Department shall provide to each county assessor the adjusted amount, in writing, on or before September 30 of each year.*

Sec. 3. NRS 361.085 is hereby amended to read as follows:

361.085 1. The property of all blind persons, not to exceed the amount of \$3,000 of assessed valuation, is exempt from taxation, including community property to the extent only of the blind person's interest therein, but no such exemption may be allowed to anyone but *a* bona fide ~~{residents}~~ *resident* of this State, and must be allowed in but one county in this State on account of the same blind person.

2. The person claiming such an exemption must file with the county assessor an affidavit declaring that he is ~~{an actual}~~ *a* bona fide resident of the State of Nevada ~~{, that he is a blind person}~~ *who meets all the other requirements for the exemption* and that the exemption is *not* claimed in ~~{no}~~ *any* other county in this State. The affidavit must be made before the county assessor or a notary public. After the filing of the original affidavit, the county assessor shall mail a form for renewal of the exemption to the person each year following a year in which the exemption was allowed for that



1 person. The form must be designed to facilitate its return by mail by
2 the person claiming the exemption.

3 3. Upon first claiming the exemption in a county the claimant
4 shall furnish to the assessor a certificate of a licensed physician
5 setting forth that he has examined the claimant and has found him to
6 be a blind person.

7 4. *If any person files a false affidavit or provides false proof*
8 *to the county assessor or a notary public and, as a result of the*
9 *false affidavit or false proof, the person is allowed a tax exemption*
10 *to which he is not entitled, he is guilty of a gross misdemeanor.*

11 5. Beginning with the ~~[2005-2006]~~ 2006-2007 Fiscal Year, the
12 monetary amount in subsection 1 must be adjusted for each fiscal
13 year by adding to ~~[each]~~ *the* amount the product of the amount
14 multiplied by the percentage increase in the Consumer Price Index
15 (All Items) from ~~[December 2003]~~ *July 2004* to the ~~[December]~~
16 *July* preceding the fiscal year for which the adjustment is calculated.

17 ~~[5.]~~ *The Department shall provide to each county assessor the*
18 *adjusted amount, in writing, on or before September 30 of each*
19 *year.*

20 6. As used in this section, "blind person" includes any person
21 whose visual acuity with correcting lenses does not exceed 20/200
22 in the better eye, or whose vision in the better eye is restricted to a
23 field which subtends an angle of not greater than 20°.

24 **Sec. 4.** NRS 361.090 is hereby amended to read as follows:

25 361.090 1. The property, to the extent of \$2,000 assessed
26 valuation, of any actual bona fide resident of the State of Nevada
27 who:

28 (a) Has served a minimum of 90 *continuous* days on
29 active duty, who was assigned to active duty at some time between
30 April 21, 1898, and June 15, 1903, or between April 6, 1917, and
31 November 11, 1918, or between December 7, 1941, and
32 December 31, 1946, or between June 25, 1950, and May 7, 1975, or
33 between September 26, 1982, and December 1, 1987, or between
34 October 23, 1983, and November 21, 1983, or between
35 December 20, 1989, and January 31, 1990, or between August 2,
36 1990, and April 11, 1991, or between December 5, 1992, and
37 March 31, 1994, or between November 20, 1995, and December 20,
38 1996;

39 (b) ~~[Has served a minimum of 90 continuous days on active~~
40 ~~duty none of which was for training purposes, who was assigned to~~
41 ~~active duty at some time between January 1, 1961, and May 7, 1975;~~
42 ~~—(c)]~~ Has served on active duty in connection with carrying out
43 the authorization granted to the President of the United States in
44 Public Law 102-1; or



1 ~~[(d)]~~ (c) Has served on active duty in connection with a
2 campaign or expedition for service in which a medal has been
3 authorized by the government of the United States, regardless of the
4 number of days served on active duty,

5 ➡ and who received, upon severance from service, an honorable
6 discharge or certificate of satisfactory service from the Armed
7 Forces of the United States, or who, having so served, is still serving
8 in the Armed Forces of the United States, is exempt from taxation.

9 2. For the purpose of this section, the first \$2,000 assessed
10 valuation of property in which ~~[such a person]~~ *an applicant* has any
11 interest shall be deemed the property of ~~[that person.]~~ *the applicant.*

12 3. The exemption may be allowed only to a claimant who files
13 an affidavit with his claim for exemption on real property pursuant
14 to NRS 361.155. The affidavit may be filed at any time by a person
15 claiming exemption from taxation on personal property.

16 4. The affidavit must be made before the county assessor or a
17 notary public and filed with the county assessor. It must state that
18 the affiant is ~~[an actual]~~ *a* bona fide resident of the State of Nevada
19 who meets all the other requirements of subsection 1 and that the
20 exemption is *not* claimed in ~~[no]~~ *any* other county in this State.
21 After the filing of the original affidavit, the county assessor shall
22 mail a form for:

23 (a) The renewal of the exemption; and

24 (b) The designation of any amount to be credited to the Gift
25 Account for Veterans' Homes established pursuant to NRS 417.145,
26 ➡ to the person each year following a year in which the exemption
27 was allowed for that person. The form must be designed to facilitate
28 its return by mail by the person claiming the exemption.

29 5. Persons in actual military service are exempt during the
30 period of such service from filing *the* annual ~~[affidavits]~~ *forms for*
31 *renewal of the* exemption, and the county assessors shall continue
32 to grant *the* exemption to such persons on the basis of the original
33 affidavits filed. In the case of any person who has entered the
34 military service without having previously made and filed an
35 affidavit of exemption, the affidavit may be filed in his behalf
36 during the period of such service by any person having knowledge
37 of the facts.

38 6. Before allowing any veteran's exemption pursuant to the
39 provisions of this chapter, the county assessor ~~[of each of the several~~
40 ~~counties of this State]~~ shall require proof of status of the veteran,
41 and for that purpose shall require production of an honorable
42 discharge or certificate of satisfactory service or a certified copy
43 thereof, or such other proof of status as may be necessary.

44 7. If any person files a false affidavit or produces false proof to
45 the county assessor ~~[]~~ *or a notary public* and , as a result of the



1 false affidavit or false proof ~~[a tax exemption is allowed to a person~~
2 ~~not entitled to the exemption,]~~ , *the person is allowed a tax*
3 *exemption to which he is not entitled*, he is guilty of a gross
4 misdemeanor.

5 8. Beginning with the ~~[2005-2006]~~ *2006-2007* Fiscal Year, the
6 monetary amounts in subsections 1 and 2 must be adjusted for each
7 fiscal year by adding to ~~[each]~~ *the* amount the product of the amount
8 multiplied by the percentage increase in the Consumer Price Index
9 (All Items) from ~~[December 2003]~~ *July 2004* to the ~~[December]~~
10 *July* preceding the fiscal year for which the adjustment is calculated.
11 *The Department shall provide to each county assessor the adjusted*
12 *amount, in writing, on or before September 30 of each year.*

13 **Sec. 5.** NRS 361.091 is hereby amended to read as follows:

14 361.091 1. A bona fide resident of the State of Nevada who
15 has incurred a permanent service-connected disability and has been
16 honorably discharged from the Armed Forces of the United States,
17 or his surviving spouse, is entitled to a disabled veteran's
18 exemption.

19 2. The amount of exemption is based on the total percentage of
20 permanent service-connected disability. The maximum allowable
21 exemption for total permanent disability is the first \$20,000 assessed
22 valuation. A person with a permanent service-connected disability
23 of:

24 (a) Eighty to 99 percent, inclusive, is entitled to an exemption of
25 \$15,000 assessed value.

26 (b) Sixty to 79 percent, inclusive, is entitled to an exemption of
27 \$10,000 assessed value.

28 ➡ For the purposes of this section, any property in which an
29 applicant has any interest is deemed to be the property of the
30 applicant.

31 3. The exemption may be allowed only to a claimant who has
32 filed an affidavit with his claim for exemption on real property
33 pursuant to NRS 361.155. The affidavit may be made at any time by
34 a person claiming an exemption from taxation on personal property.

35 4. The affidavit must be made before the county assessor or a
36 notary public and be ~~[submitted to]~~ *filed with* the county assessor. It
37 must ~~[be to the effect]~~ *state* that the affiant is a bona fide resident of
38 the State of Nevada, that he meets all the other requirements of
39 subsection 1 and that ~~[he does not claim]~~ the exemption *is not*
40 *claimed* in any other county within this State. After the filing of the
41 original affidavit, the county assessor shall mail a form for:

42 (a) The renewal of the exemption; and

43 (b) The designation of any amount to be credited to the Gift
44 Account for Veterans' Homes established pursuant to NRS 417.145,



1 ➡ to the person each year following a year in which the exemption
2 was allowed for that person. The form must be designed to facilitate
3 its return by mail by the person claiming the exemption.

4 5. Before allowing any exemption pursuant to the provisions of
5 this section, the county assessor shall require proof of the
6 applicant's status, and for that purpose shall require him to produce
7 an original or certified copy of:

8 (a) An honorable discharge or other document of honorable
9 separation from the Armed Forces of the United States which
10 indicates the total percentage of his permanent service-connected
11 disability;

12 (b) A certificate of satisfactory service which indicates the total
13 percentage of his permanent service-connected disability; or

14 (c) A certificate from the Department of Veterans Affairs or any
15 other military document which shows that he has incurred a
16 permanent service-connected disability and which indicates the total
17 percentage of that disability, together with a certificate of honorable
18 discharge or satisfactory service.

19 6. A surviving spouse claiming an exemption pursuant to this
20 section must file with the county assessor an affidavit declaring that:

21 (a) The surviving spouse was married to and living with the
22 disabled veteran for the 5 years preceding his death;

23 (b) The disabled veteran was eligible for the exemption at the
24 time of his death or would have been eligible if he had been a
25 resident of the State of Nevada;

26 (c) The surviving spouse has not remarried; and

27 (d) The surviving spouse is a bona fide resident of the State of
28 Nevada.

29 ➡ The affidavit required by this subsection is in addition to the
30 certification required pursuant to subsections 4 and 5. After the
31 filing of the original affidavit required by this subsection, the county
32 assessor shall mail a form for renewal of the exemption to the
33 person each year following a year in which the exemption was
34 allowed for that person. The form must be designed to facilitate its
35 return by mail by the person claiming the exemption.

36 7. If a tax exemption is allowed under this section, the claimant
37 is not entitled to an exemption under NRS 361.090.

38 8. If any person ~~makes~~ **files** a false affidavit or produces false
39 proof to the county assessor or a notary public ~~and~~ **and**, as a result of
40 the false affidavit or false proof, the person is allowed a tax
41 exemption to which he is not entitled, he is guilty of a gross
42 misdemeanor.

43 9. Beginning with the ~~2005-2006~~ **2006-2007** Fiscal Year, the
44 monetary amounts in subsection 2 must be adjusted for each fiscal
45 year by adding to the amount the product of the amount multiplied



1 by the percentage increase in the Consumer Price Index (All Items)
2 from ~~[December-2003]~~ *July 2004* to the ~~[December]~~ *July* preceding
3 the fiscal year for which the adjustment is calculated. *The*
4 *Department shall provide to each county assessor the adjusted*
5 *amount, in writing, on or before September 30 of each year.*

6 **Sec. 6.** NRS 361.095 is hereby amended to read as follows:

7 361.095 1. The funds, furniture, paraphernalia and regalia
8 owned and used exclusively by any post of any national
9 organization of ex-servicemen or ex-servicewomen for the
10 legitimate purposes and customary objects of such posts are exempt
11 from taxation, but such an exemption must not exceed the sum of
12 \$10,000 assessed valuation to any one post or organization thereof.

13 2. The buildings, with their fixtures and the lots of ground on
14 which they stand, used for its legitimate purposes and necessary
15 thereto, of any such organization are exempt from taxation, but
16 when any such property is used for purposes other than those of
17 such an organization, and a rent or other valuable consideration is
18 received for its use, the property so used must be taxed.

19 3. Where any structure or parcel of land is used partly for the
20 purposes of such an organization and partly for rental purposes, the
21 area used for rental purposes must be assessed separately and that
22 portion only may be taxed.

23 4. Beginning with the ~~[2005-2006]~~ *2006-2007* Fiscal Year, the
24 monetary amount in subsection 1 must be adjusted for each fiscal
25 year by adding to the amount the product of the amount multiplied
26 by the percentage increase in the Consumer Price Index (All Items)
27 from ~~[December-2003]~~ *July 2004* to the ~~[December]~~ *July* preceding
28 the fiscal year for which the adjustment is calculated. *The*
29 *Department shall provide to each county assessor the adjusted*
30 *amount, in writing, on or before September 30 of each year.*

31 **Sec. 7.** NRS 361.115 is hereby amended to read as follows:

32 361.115 All real and personal property of the Nevada
33 Children's Foundation, Inc., *the Nevada Heritage Association, Inc.,*
34 *and the Habitat for Humanity International, that is located* in the
35 State of Nevada ~~[, shall be]~~ *is* exempt from taxation, but when and if
36 such property is used for any purpose other than carrying out the
37 legitimate functions of ~~[the Nevada Children's Foundation, Inc., the~~
38 ~~same shall]~~ *those organizations, such property must* be taxed.

39 **Sec. 8.** NRS 361.155 is hereby amended to read as follows:

40 361.155 1. All claims for personal tax exemptions on real
41 property, the initial claim of an organization for a tax exemption on
42 real property and the designation of any amount to be credited to the
43 Gift Account for Veterans' Homes pursuant to NRS 361.0905 must
44 be filed on or before June 15. All exemptions provided for pursuant
45 to this chapter apply on a fiscal year basis and any exemption



1 granted pursuant to this chapter must not be in an amount which
2 gives the taxpayer a total exemption greater than that to which he is
3 entitled during any fiscal year.

4 2. Each claim for an exemption provided for pursuant to this
5 chapter must be filed with the county assessor of:

6 (a) The county in which the claimant resides for personal tax
7 exemptions; or

8 (b) Each county in which property is located for the tax
9 exemption of an organization.

10 3. After the initial claim for an exemption pursuant to NRS
11 361.088 or 361.098 to 361.150, inclusive, an organization is not
12 required to file annual claims if the property remains exempt. If any
13 portion of the property loses its exemption pursuant to NRS 361.157
14 or for any other reason becomes taxable, the organization must
15 notify the county assessor.

16 4. If an exemption is granted or renewed in error because of an
17 incorrect claim or failure of an organization to give the notice
18 required by subsection 3, the assessor shall assess the taxable
19 portion of the property retroactively pursuant to NRS 361.769 and a
20 penalty of 10 percent of the tax due for the current year and any
21 prior years ~~must~~ *may* be added.

22 **Sec. 9.** (Deleted by amendment.)

23 **Sec. 10.** NRS 361.228 is hereby amended to read as follows:

24 361.228 1. All intangible personal property is exempt from
25 taxation, including, without limitation:

26 (a) Shares of stock, bonds, mortgages, notes, bank deposits,
27 book accounts such as an acquisition adjustment and credits, and
28 securities and choses in action of like character; and

29 (b) Goodwill, customer lists, contracts and contract rights,
30 patents, trademarks, trade names, custom computer programs,
31 copyrights, trade secrets, franchises and licenses.

32 2. The value of intangible personal property must not enhance
33 or be reflected in the value of real property or tangible personal
34 property.

35 3. The attributes of real property, such as zoning, location,
36 *water rights*, view and geographic features, are not intangible
37 personal property and must be considered in valuing the real
38 property, if appropriate.

39 **Sec. 11.** NRS 361.260 is hereby amended to read as follows:

40 361.260 1. Each year, the county assessor, except as
41 otherwise required by a particular statute, shall ascertain by diligent
42 inquiry and examination all real and secured personal property that
43 is in his county on July 1 which is subject to taxation, and also the
44 names of all persons, corporations, associations, companies or firms
45 owning the property. He shall then determine the taxable value of all



1 such property, and he shall then list and assess it to the person, firm,
2 corporation, association or company owning it on July 1 of that
3 fiscal year. He shall take the same action at any time between May 1
4 and the following April 30, with respect to personal property which
5 is to be placed on the unsecured tax roll.

6 2. At any time before the lien date for the following fiscal year,
7 the county assessor may include additional personal property and
8 mobile and manufactured homes on the secured tax roll if the owner
9 of the personal property or mobile or manufactured home owns real
10 property within the same taxing district which has an assessed value
11 that is equal to or greater than the taxes for 3 years on both the real
12 property and the personal property or mobile or manufactured home,
13 plus penalties. Personal property and mobile and manufactured
14 homes in the county on July 1, but not on the secured tax roll for the
15 current year, must be placed on the unsecured tax roll for the current
16 year.

17 3. An improvement on real property in existence on July 1
18 whose existence was not ascertained in time to be placed on the
19 secured roll for that tax year and which is not governed by
20 subsection 4 must be placed on the unsecured tax roll.

21 4. The value of any property apportioned among counties
22 pursuant to NRS 361.320, 361.321 and 361.323 must be added to
23 the central assessment roll at the assessed value established by the
24 Nevada Tax Commission or as established pursuant to an appeal to
25 the State Board of Equalization.

26 5. In addition to the inquiry and examination required in
27 subsection 1, for any property not reappraised in the current
28 assessment year, the county assessor shall determine its assessed
29 value for that year by:

30 (a) Determining the replacement cost, subtracting all applicable
31 depreciation and obsolescence, applying the assessment ratio for
32 improvements, if any, and applying a factor for land to the assessed
33 value for the preceding year; or

34 (b) Applying ~~[a factor for improvements, if any, and a factor for~~
35 ~~land]~~ to the assessed value for the preceding year ~~[. The factor for~~
36 ~~improvements must reasonably represent the change, if any, in the~~
37 ~~taxable value of typical improvements in the area since the~~
38 ~~preceding year, and must take into account all applicable~~
39 ~~depreciation and obsolescence. The factor for improvements must~~
40 ~~be adopted by the Nevada Tax Commission in the manner required~~
41 ~~in NRS 361.261.~~

42 ➔ ~~The factor for land must be]~~ *a factor for improvements, if any,*
43 *as adopted by the Nevada Tax Commission in the manner required*
44 *by NRS 361.261, and a factor for land* developed by the county
45 assessor and approved by the Commission. The factor for land must



1 be so chosen that the median ratio of the assessed value of the land
2 to the taxable value of the land in each area subject to the factor is
3 not less than 30 percent nor more than 35 percent.

4 6. The county assessor shall reappraise all real property at least
5 once every 5 years.

6 7. The county assessor shall establish standards for appraising
7 and reappraising land pursuant to this section. In establishing the
8 standards, the county assessor shall consider comparable sales of
9 land before July 1 of the year before the lien date.

10 8. Each county assessor shall submit a written request to the
11 board of county commissioners and the governing body of each of
12 the local governments located in the county which maintain a unit of
13 government that issues building permits for a copy of each building
14 permit that is issued. Upon receipt of such a request, the governing
15 body shall direct the unit which issues the permits to provide a copy
16 of each permit to the county assessor within a reasonable time after
17 issuance.

18 **Sec. 12.** NRS 361.265 is hereby amended to read as follows:

19 361.265 1. To enable the county assessor to make
20 assessments, he shall demand from each natural person or firm, and
21 from the president, cashier, treasurer or managing agent of each
22 corporation, association or company, including all banking
23 institutions, associations or firms within his county, a written
24 statement, signed under penalty of perjury, on forms and in the
25 format prescribed by the county assessor of all the personal property
26 within the county, owned, claimed, possessed, controlled or
27 managed by those persons, firms, corporations, associations or
28 companies. *The signature required by this subsection may include
29 an electronic signature as defined in NRS 719.100.*

30 2. The statement must include:

31 (a) A description of the location of any taxable personal
32 property that is owned, claimed, possessed, controlled or managed
33 by the natural person, firm, corporation, association or company, but
34 stored, maintained or otherwise placed at a location other than the
35 principal residence of the natural person or principal place of
36 business of the firm, corporation, association or company;

37 (b) The cost of acquisition of each item of taxable personal
38 property, including the cost of any improvements of the personal
39 property, such as additions to or renovations of the property other
40 than routine maintenance or repairs ~~to~~, *and the year in which each
41 item of taxable personal property was acquired;* and

42 (c) If the natural person, firm, corporation, association or
43 company owns at least 25 mobile or manufactured homes that are
44 being leased within the county for commercial purposes, and those
45 homes have not been converted to real property pursuant to NRS



361.244, the year, make or model, size, serial number and location of each such mobile or manufactured home.

3. The statement must be returned not later than July 31, except for a statement mailed to the taxpayer after July 15, in which case it must be returned within 15 days after demand for its return is made. Upon petition of the property owner showing good cause, the county assessor may grant one or more 30-day extensions.

4. If the owners of any taxable property not listed by another person are absent or unknown, or fail to provide the written statement as described in subsection 1, the county assessor shall make an estimate of the value of the property and assess it accordingly. If the name of the absent owner is known to the county assessor, the property must be assessed in his name. If the name of the owner is unknown to the county assessor, the property must be assessed to "unknown owner," but no mistake made in the name of the owner or the supposed owner of personal property renders the assessment or any sale of the property for taxes invalid.

5. If any person, officer or agent neglects or refuses on demand of the county assessor or his deputy to give the statement required by this section, or gives a false name, or refuses to give his name or sign the statement, he is guilty of a misdemeanor.

Sec. 13. NRS 361.310 is hereby amended to read as follows:

361.310 1. On or before January 1 of each year, the county assessor of each of the several counties shall complete his assessment roll, and shall take and subscribe to an affidavit written therein to the effect that he has made diligent inquiry and examination to ascertain all the property within the county subject to taxation, and required to be assessed by him, and that he has assessed the property on the assessment roll equally and uniformly, according to the best of his judgment, information and belief, at the rate provided by law. A copy of the affidavit must be filed immediately by the assessor with the Department. The failure to take or subscribe to the affidavit does not in any manner affect the validity of any assessment contained in the assessment roll.

2. The county assessor shall close his roll as to all changes on the day he delivers it for publication. The roll may be reopened beginning the next day ~~for~~:

(a) ~~For~~ changes that occur before July 1 in:

~~(a)~~ (1) Ownership;

~~(b)~~ (2) Improvements as a result of new construction, destruction or removal;

~~(c)~~ (3) Land parceling;

~~(d)~~ (4) Site improvements;

~~(e)~~ (5) Zoning or other legal or physical restrictions on use;



~~[(f)]~~ (6) Actual use, including changes in agricultural or open space use;

~~[(g)]~~ (7) Exemptions; or

~~[(h)]~~ (8) Items of personal property on the secured roll ~~[-or to-]~~;

(b) To correct assessments because of a clerical, typographical or mathematical error; or

(c) To correct overassessments because of a factual error in existence, size, quantity ~~[-or age-]~~, age, use or zoning, or legal or physical restrictions on use.

3. Any changes made after the roll is reopened pursuant to subsection 2 may be appealed to the county board of equalization in the current year or the next succeeding year.

4. Each county assessor shall keep a log of all changes in value made to the secured roll after it has been reopened. On or before October 31 of each year, the county assessor shall transmit a copy of the log to the board of county commissioners and the Nevada Tax Commission.

Sec. 14. (Deleted by amendment.)

Sec. 15. NRS 361.345 is hereby amended to read as follows:

361.345 1. Except as otherwise provided in subsection 2, the county board of equalization may determine the valuation of any property assessed by the county assessor, and may change and correct any valuation found to be incorrect either by adding thereto or by deducting therefrom such sum as is necessary to make it conform to the taxable value of the property assessed, whether that valuation was fixed by the owner or the county assessor. *The county board of equalization may not reduce the assessment of the county assessor unless it is established by a preponderance of the evidence that the valuation established by the county assessor exceeds the full cash value of the property or is inequitable.* A change so made is effective only for the fiscal year for which the assessment was made. The county assessor shall each year review all such changes made for the previous fiscal year and maintain or remove each change as circumstances warrant.

2. If a person complaining of the assessment of his property:

(a) Has refused or, without good cause, has neglected to give the county assessor his list under oath, as required by NRS 361.265; or

(b) Has, without good cause, refused entry to the assessor for the purpose of conducting the physical examination required by NRS 361.260,

➔ the county assessor shall make a reasonable estimate of the property and assess it accordingly. No reduction may be made by the county board of equalization from the assessment of the county assessor made pursuant to this subsection.



3. If the county board of equalization finds it necessary to add to the assessed valuation of any property on the assessment roll, it shall direct the clerk to give notice to the person so interested by registered or certified letter, or by personal service, naming the day when it will act on the matter and allowing a reasonable time for the interested person to appear.

Sec. 16. NRS 361.357 is hereby amended to read as follows:

361.357 1. The owner of any property who believes that the full cash value of his property is less than the taxable value computed for the property in the current assessment year, may, not later than January 15 of the fiscal year in which the assessment was made, appeal to the county board of equalization. If January 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

2. Before a person may file an appeal pursuant to subsection 1, the person must complete a form provided by the county assessor to appeal the assessment to the county board of equalization. The county assessor may, before providing such a form, require the person requesting the form to provide the parcel number or other identification number of the property that is the subject of the planned appeal.

3. If the county board of equalization finds that the full cash value of the property *on January 1 immediately preceding the fiscal year for which the taxes are levied* is less than the taxable value computed for the property, the board shall correct the land value or fix a percentage of obsolescence to be deducted ~~each year~~ from the otherwise computed taxable value of the improvements, or both, to make the taxable value of the property correspond as closely as possible to its full cash value.

4. No appeal under this section may result in an increase in the taxable value of the property.

Sec. 17. (Deleted by amendment.)

Sec. 18. NRS 361.362 is hereby amended to read as follows:

361.362 ~~[A]~~ *Except as otherwise provided in this section, at the time that a person files an appeal pursuant to NRS 361.356, 361.357 or 361.360 on behalf of the owner of a property, the person shall provide to the county board of equalization or the State Board of Equalization, as appropriate, written authorization from the owner of the property that authorizes the person to file the appeal concerning the assessment that was made. If the person files the appeal in a timely manner without the written authorization required by this section, he may provide that written authorization within 48 hours after the last day allowed for filing the appeal.*



1 **Sec. 19.** NRS 361.420 is hereby amended to read as follows:

2 361.420 1. Any property owner whose taxes are in excess of
3 the amount which the owner claims justly to be due may pay each
4 installment of taxes as it becomes due under protest in writing. The
5 protest must be *in the form of a separate, signed statement from*
6 *the property owner and* filed with the tax receiver at the time of the
7 payment of the installment of taxes. The tax receiver forthwith shall
8 forward one copy of the protest to the Attorney General and one
9 copy to the State Controller.

10 2. The property owner, having protested the payment of taxes
11 as provided in subsection 1 and having been denied relief by the
12 State Board of Equalization, may commence a suit in any court of
13 competent jurisdiction in the State of Nevada against the State and
14 county in which the taxes were paid, and, in a proper case, both the
15 Nevada Tax Commission and the Department may be joined as a
16 defendant for a recovery of the difference between the amount of
17 taxes paid and the amount which the owner claims justly to be due,
18 and the owner may complain upon any of the grounds contained in
19 subsection 4.

20 3. Every action commenced under the provisions of this section
21 must be commenced within 3 months after the date of the payment
22 of the last installment of taxes, and if not so commenced is forever
23 barred. If the tax complained of is paid in full and under the written
24 protest provided for in this section, at the time of the payment of the
25 first installment of taxes, suit for the recovery of the difference
26 between the amount paid and the amount claimed to be justly due
27 must be commenced within 3 months after the date of the full
28 payment of the tax or the issuance of the decision of the State Board
29 of Equalization denying relief, whichever occurs later, and if not so
30 commenced is forever barred.

31 4. In any suit brought under the provisions of this section, the
32 person assessed may complain or defend upon any of the following
33 grounds:

34 (a) That the taxes have been paid before the suit;

35 (b) That the property is exempt from taxation under the
36 provisions of the revenue or tax laws of the State, specifying in
37 detail the claim of exemption;

38 (c) That the person assessed was not the owner and had no right,
39 title or interest in the property assessed at the time of assessment;

40 (d) That the property is situate in and has been assessed in
41 another county, and the taxes thereon paid;

42 (e) That there was fraud in the assessment or that the assessment
43 is out of proportion to and above the taxable cash value of the
44 property assessed;



1 (f) That the assessment is out of proportion to and above the
2 valuation fixed by the Nevada Tax Commission for the year in
3 which the taxes were levied and the property assessed; or

4 (g) That the assessment complained of is discriminatory in that
5 it is not in accordance with a uniform and equal rate of assessment
6 and taxation, but is at a higher rate of the taxable value of the
7 property so assessed than that at which the other property in the
8 State is assessed.

9 5. In a suit based upon any one of the grounds mentioned in
10 paragraphs (e), (f) and (g) of subsection 4, the court shall conduct
11 the trial without a jury and confine its review to the record before
12 the State Board of Equalization. Where procedural irregularities
13 by the Board are alleged and are not shown in the record, the court
14 may take evidence respecting the allegation and, upon the request of
15 either party, shall hear oral argument and receive written briefs on
16 the matter.

17 6. In all cases mentioned in this section where the complaint is
18 based upon any grounds mentioned in subsection 4, the entire
19 assessment must not be declared void but is void only as to the
20 excess in valuation.

21 7. In any judgment recovered by the taxpayer under this
22 section, the court may provide for interest thereon not to exceed 6
23 percent per annum from and after the date of payment of the tax
24 complained of.

25 **Sec. 20.** NRS 361.510 is hereby amended to read as follows:

26 361.510 1. Except as otherwise provided in subsection 2,
27 before June 1 of each year, the ~~{board of county commissioners}~~ **tax**
28 **receiver** of each county shall prepare suitable blank receipts that are
29 sequentially numbered to be issued ~~{by the respective county~~
30 ~~assessors on}~~ **upon** the payment, ~~{to them}~~ in cash, of ~~{the}~~ taxes
31 on movable personal property. ~~{The blank tax receipts must be~~
32 ~~countersigned by the county auditor and delivered to the county~~
33 ~~assessor who shall give his receipt to the board for the quantity~~
34 ~~delivered.}~~

35 2. The provisions of this section do not apply in a county
36 which provides receipts for such payments in cash which are
37 produced by a computer.

38 **Sec. 21.** NRS 361.525 is hereby amended to read as follows:

39 361.525 If ~~{the county assessor}~~ **a tax receiver** gives any
40 receipt on the payment to him of any tax on movable personal
41 property other than that provided for in NRS 361.510, he is guilty of
42 a category D felony and shall be punished as provided in NRS
43 193.130, and shall be removed from office.



1 **Sec. 22.** NRS 361.530 is hereby amended to read as follows:
2 361.530 ~~{On all moneys}~~

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

10 **2. One-quarter of the commission reserved pursuant to**
11 **subsection 1 must be accounted for separately in the account for**
12 **the acquisition and improvement of technology in the office of the**
13 **county assessor created pursuant to NRS 250.085.**

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

15 361.530 ~~{1. Except as otherwise provided in this section, on}~~
16 **On** all money collected from personal property tax by the several
17 county assessors and county treasurers, there must be reserved and
18 paid into the county treasury, for the benefit of the general fund of
19 their respective counties, by the county assessor or county treasurer,
20 a percentage commission of ~~{8}~~ **6** percent on the gross amount of
21 collections from personal property tax.

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

26 **Sec. 24.** NRS 361.535 is hereby amended to read as follows:

27 361.535 1. If the person, company or corporation so assessed
28 neglects or refuses to pay the taxes within 30 days after demand, the
29 taxes become delinquent. If the person, company or corporation so
30 assessed neglects or refuses to pay the taxes within 10 days after the
31 taxes become delinquent, a penalty of 10 percent must be added. If
32 the tax and penalty are not paid on demand, the county assessor or
33 his deputy may seize, seal or lock enough of the personal property
34 of the person, company or corporation so neglecting or refusing to
35 pay to satisfy the taxes and costs. The county assessor may use
36 alternative methods of collection, including, without limitation, the
37 assistance of the district attorney.

38 2. The county assessor shall:

39 (a) Post a notice of the seizure, with a description of the
40 property, in a public area of the county courthouse or the county
41 office building in which the assessor's office is located, and within
42 the immediate vicinity of the property being seized; and

43 (b) At the expiration of 5 days, proceed to sell at public auction,
44 at the time and place mentioned in the notice, to the highest bidder,
45 for lawful money of the United States, a sufficient quantity of the



1 property to pay the taxes and expenses incurred. For this service, the
2 county assessor must be allowed from the delinquent person a fee of
3 \$3. The county assessor is not required to sell the property if the
4 highest bid received is less than the lowest acceptable bid indicated
5 in the notice.

6 3. If the personal property seized by the county assessor or his
7 deputy consists of a mobile or manufactured home, an aircraft, or
8 the personal property of a business, the county assessor shall publish
9 a notice of the seizure once during each of 2 successive weeks in a
10 newspaper of general circulation in the county. If the legal owner of
11 the property is someone other than the registered owner and the
12 name and address of the legal owner can be ascertained from public
13 records, the county assessor shall, before publication, send a ~~copy~~
14 ~~of the~~ notice *of the seizure* by registered or certified mail to the
15 legal owner. The cost of the publication and notice must be charged
16 to the delinquent taxpayer. The notice must state:

17 (a) The name of the owner, if known.

18 (b) The description of the property seized, including the
19 location, the make, model and dimensions and the serial number,
20 body number or other identifying number.

21 (c) The fact that the property has been seized and the reason for
22 seizure.

23 (d) The lowest acceptable bid for the sale of the property, which
24 is the total amount of the taxes due on the property and the penalties
25 and costs as provided by law.

26 (e) The time and place at which the property is to be sold.

27 ➔ After the expiration of 5 days from the date of the second
28 publication of the notice, the property must be sold at public auction
29 in the manner provided in subsection 2 for the sale of other personal
30 property by the county assessor.

31 4. Upon payment of the purchase money, the county assessor
32 shall deliver to the purchaser of the property sold, with a certificate
33 of the sale, a statement of the amount of taxes or assessment and the
34 expenses thereon for which the property was sold, whereupon the
35 title of the property so sold vests absolutely in the purchaser.

36 5. After a mobile or manufactured home, an aircraft, or the
37 personal property of a business is sold and the county assessor has
38 paid all the taxes and costs on the property, the county assessor shall
39 deposit into the general fund of the county the first \$300 of the
40 excess proceeds from the sale. The county assessor shall deposit any
41 remaining amount of the excess proceeds from the sale into an
42 interest-bearing account maintained for the purpose of holding
43 excess proceeds separate from other money of the county. If no
44 claim is made for the money within 6 months after the sale of the
45 property for which the claim is made, the county assessor shall pay



1 the money into the general fund of the county. All interest paid on
2 money deposited in the account pursuant to this subsection is the
3 property of the county.

4 6. If the former owner of a mobile or manufactured home,
5 aircraft, or personal property of a business that was sold pursuant to
6 this section makes a claim in writing for the balance of the proceeds
7 of the sale within 6 months after the completion of the sale, the
8 county assessor shall pay the balance of the proceeds of the sale or
9 the proper portion of the balance over to the former owner if the
10 county assessor is satisfied that the former owner is entitled to it.

11 **Sec. 25.** NRS 361.5607 is hereby amended to read as follows:

12 361.5607 1. The ~~county treasurer~~ **tax receiver** may petition
13 the board of county commissioners to designate as uncollectible
14 those taxes on personal property:

15 (a) Which have been delinquent for ~~5~~ **3** years or more;

16 (b) Whose amount, including penalties and costs, is \$25 or less;
17 and

18 (c) For whose collection all appropriate procedures have been
19 followed and have proved unsuccessful.

20 ➤ The board may grant or deny the petition with respect to any or
21 all of those taxes.

22 2. No future liability attaches to the county assessor or the
23 county treasurer for any taxes designated as uncollectible by the
24 board of county commissioners under this section.

25 **Secs. 26 and 27.** (Deleted by amendment.)

26 **Sec. 28.** NRS 361.790 is hereby amended to read as follows:

27 361.790 1. Whenever a person has acquired a legal,
28 equitable, security or vendee's interest in a parcel of real property,
29 which is a part of a larger parcel upon which there are delinquent
30 taxes, and the person offers to tender to the county treasurer, in the
31 county where the real estate is assessed, his prorated share of the tax
32 on the larger parcel, covering the parcel in which he has acquired an
33 interest, then the county treasurer shall make a report of the offer to
34 the board of county commissioners of the county.

35 2. The board of county commissioners shall then examine the
36 report of the county treasurer, and request a report from the county
37 assessor as to the relative values of each parcel together with such
38 other evidence as may be presented in connection therewith. If, after
39 reviewing the report and evidence, the board of county
40 commissioners is satisfied that the person offering to tender
41 payment of the taxes due has a legal or beneficial interest in the
42 smaller parcel only, it shall:

43 (a) Determine what proportion of the assessment and tax on the
44 entire parcel affected are attributable to the smaller parcel.

45 (b) Enter an order in the minutes of the board, directing:



(1) Each officer who has custody of the tax or assessment roll for the year for which the offer to tender has been made and for each subsequent year to divide and prorate the assessment and tax accordingly.

(2) The county treasurer to accept the prorated tax when tendered and apply it to the proper parcel. If the smaller parcel has, at any time prior thereto, been conveyed to the county treasurer pursuant to NRS 361.585, the board shall enter a further order directing the county treasurer to issue and deliver a deed conveying the property to the person who has tendered the tax upon payment to the county treasurer of the cost, penalties and interest chargeable against the prorated tax for each fiscal period for which the tax remains unpaid, until the time of conveyance.

(3) The county assessor to assess each parcel separately thereafter.

(c) Direct the clerk of the board to mail a copy of the order to the person offering to tender payment.

3. If the board of county commissioners issues the orders pursuant to subsection 2, the county treasurer shall issue a receipt to the person when he tenders payment of taxes. The receipt is conclusive evidence for the payment of all taxes assessed against the particular parcel for which the payment of tax is tendered, and is a complete defense to any action for taxes due on the parcel which may be brought for the period covered by the receipt.

4. Each county assessor receiving a request for a report as provided for in subsection 2 shall submit the report to the board of county commissioners within 30 days after receipt of the request.

~~[5. The provisions of this section apply to delinquencies which occurred either before, on or after April 20, 1967.]~~

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:



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

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

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

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

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

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

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

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

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

28 361A.010 As used in this chapter, the terms defined in NRS
29 361A.020 to 361A.065, inclusive, *and section 31 of this act* have
30 the meanings ascribed to them in those sections except where the
31 context otherwise requires.

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

33 361A.040 “Open-space real property” means:

34 1. Land:

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

39 (b) Devoted exclusively to open-space use.

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

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



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

2 361A.050 “Open-space use” means the current employment of
3 land, the preservation of which use would conserve and enhance
4 natural or scenic resources, protect streams and water supplies,
5 maintain natural features which enhance control of floods or
6 preserve sites designated as historic by the Office of Historic
7 Preservation of the Department of Cultural Affairs. *The use of real*
8 *property and the improvements on that real property as a golf*
9 *course shall be deemed to be an open-space use of the land.*

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

11 361A.090 1. It is the intent of the Legislature to:

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

14 (b) Provide a separate plan for:

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

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

19 2. The Legislature hereby declares that it is in the best interest
20 of the State to maintain, preserve, conserve and otherwise continue
21 in existence adequate agricultural and open-space lands and the
22 vegetation thereon to assure continued public health and the use and
23 enjoyment of natural resources and scenic beauty for the economic
24 and social well-being of the State and its citizens.

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

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

31 361A.170 1. *Property used as a golf course is hereby*
32 *designated and classified as open-space real property and must be*
33 *assessed as an open-space use.*

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

42 ~~[2.]~~ 3. The board of county commissioners shall, from time to
43 time, adopt by ordinance procedures and criteria which must be used
44 in considering an application for open-space use assessment ~~[]~~
45 *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. ~~(c)~~ *If the open-space use assessment is based on*



1 *a designation or classification adopted pursuant to subsection 2 of*
2 *NRS 361A.170, the* new owner ~~[applies]~~ *must apply* for open-space
3 use assessment in the manner provided in NRS 361A.190.

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

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

10 361A.240 1. The determination of use and the open-space
11 use assessment in each year are final unless appealed.

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

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

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

24 **Sec. 42.** NRS 361A.286 is hereby amended to read as follows:

25 361A.286 1. The deferred tax and penalty assessed pursuant
26 to NRS 361A.280 and 361A.283 are a perpetual lien until paid as
27 provided in NRS 361.450. If the property continues to be used
28 exclusively for agricultural use or approved open-space use for 7
29 fiscal years after the date of attachment, the lien for that earliest year
30 expires. The lien is for an undetermined amount until the property is
31 converted and the amount is determined pursuant to NRS 361A.280.
32 Any liens calculated and recorded before July 1, 1989, for property
33 that had not been converted shall be deemed to have expired on that
34 date.

35 2. If agricultural or open-space real property receiving
36 agricultural or open-space use assessment is sold or transferred to an
37 ownership making it exempt from taxation ad valorem, any such
38 liens for deferred taxes must *, unless the property is sold or*
39 *transferred to the Nevada System of Higher Education, a school*
40 *district or another local governmental entity,* be ~~[cancelled, except~~
41 ~~for such liens on property acquired by the Nature Conservancy,~~
42 ~~American Land Conservancy or Nevada Land Conservancy.]~~ *paid*
43 *in full before the transfer of ownership if the property is converted*
44 *to another use.*



1 3. The provisions of this section do not apply to any portion of
2 agricultural or open-space real property if the deferred tax and any
3 penalty have been paid pursuant to NRS 361A.265.

4 4. Each year, the county assessor must record a list of parcel
5 numbers and owner's names for all parcels on which a lien exists
6 pursuant to subsection 1.

7 **Sec. 43.** NRS 362.170 is hereby amended to read as follows:

8 362.170 1. There is hereby appropriated to each county the
9 total of the amounts obtained by multiplying, for each extractive
10 operation situated within the county, the net proceeds of that
11 operation and any royalties paid by that operation, by the combined
12 rate of tax ad valorem, excluding any rate levied by the State of
13 Nevada, for property at that site, plus a pro rata share of any
14 penalties and interest collected by the Department for the late
15 payment of taxes distributed to the county. The Department shall
16 report to the State Controller on or before May 25 of each year the
17 amount appropriated to each county, as calculated for each
18 operation from the final statement made in February of that year for
19 the preceding calendar year. The State Controller shall distribute all
20 money due to a county on or before May 30 of each year.

21 2. The county treasurer shall apportion to each local
22 government or other local entity an amount calculated by:

23 (a) Determining the total of the amounts obtained by
24 multiplying, for each extractive operation situated within its
25 jurisdiction, the net proceeds of that operation and any royalty
26 payments paid by that operation, by the rate levied on behalf of that
27 local government or other local entity;

28 (b) Adding to the amount determined pursuant to paragraph (a) a
29 pro rata share of any penalties and interest collected by the
30 department for the late payment of taxes distributed to that local
31 government or local entity; and

32 (c) Subtracting from the amount determined pursuant to
33 paragraph (b) a commission of ~~5~~ 5 percent of that amount, of
34 which *3 percent must be deposited in the county general fund* ~~5~~
35 *and 2 percent must be accounted for separately in the account for*
36 *the acquisition and improvement of technology in the office of the*
37 *county assessor created pursuant to NRS 250.085.*

38 3. The amounts apportioned pursuant to subsection 2,
39 including, without limitation, the amount retained by the county and
40 excluding the percentage commission, must be applied to the uses
41 for which each levy was authorized in the same proportion as the
42 rate of each levy bears to the total rate.

43 4. The Department shall report to the State Controller on or
44 before May 25 of each year the amount received as tax upon the net
45 proceeds of geothermal resources which equals the product of those



1 net proceeds multiplied by the rate of tax levied ad valorem by the
2 State of Nevada.

3 **Secs. 44-46.** (Deleted by amendment.)

4 **Sec. 47.** NRS 250.085 is hereby amended to read as follows:

5 250.085 1. The board of county commissioners of each
6 county shall by ordinance create in the county general fund an
7 account to be designated as the Account for the Acquisition and
8 Improvement of Technology in the Office of the County Assessor.

9 2. The money in the Account ~~must~~ :

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

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

15 3. The money in the Account must be used to acquire
16 technology for or improve the technology used in the office of the
17 county assessor, including, without limitation, the payment of costs
18 associated with acquiring or improving technology for converting
19 and archiving records, purchasing hardware and software,
20 maintaining the technology, training employees in the operation of
21 the technology and contracting for professional services relating to
22 the technology. At the discretion of the county assessor, the money
23 may be used by other county offices that do business with the
24 county assessor.

25 *4. On or before July 1 of each year, the county assessor shall*
26 *submit to the board of county commissioners a report of*
27 *the projected expenditures of the money in the account for the*
28 *following fiscal year. Any money remaining in the account at the*
29 *end of a fiscal year that has not been committed for expenditure*
30 *reverts to the county general fund.*

31 **Sec. 48.** NRS 268.5975 is hereby amended to read as follows:

32 268.5975 1. A county assessor may request that the
33 governing body of a city realign one or more of the boundary lines
34 between the city and the unincorporated area of the county or
35 between two cities to adjust a boundary that bisects a parcel of land
36 causing the creation of more than one tax parcel from a single legal
37 parcel. Notwithstanding any other provision of law, the governing
38 body may, by ordinance or other appropriate legal action, with the
39 consent of the board of county commissioners or the governing
40 body of the other city, respectively, adjust the boundary to exclude
41 the portion of the split parcel from the city.

42 2. Where any territory is detached from a city as provided in
43 this section, provision must be made for such proportion of any
44 outstanding general obligations of the city as the assessed valuation
45 of property in the territory bears to the total assessed valuation of



1 property in the city and for such proportion of any obligations
2 secured by the pledge of revenues from a public improvement as the
3 revenue arising within the territory bears to the total revenue from
4 such improvement as follows:

5 (a) If the territory is included in another city, the proportionate
6 obligation must be assumed according to its terms by the annexing
7 city;

8 (b) If the territory is included in the unincorporated area of the
9 county, taxes must be levied by the board of county commissioners
10 upon all taxable property in the district, sufficient to discharge the
11 proportionate share of the debt for the general obligation according
12 to its terms; or

13 (c) ~~[Where]~~ *Except as otherwise provided in this paragraph,*
14 *where* substantially all of the physical improvements for which the
15 obligation was incurred are within the territory remaining in the city,
16 with the consent of the governing body of the city from which such
17 territory is detached and of the holders of such obligations, the
18 entire obligation may be assumed by the city from which such
19 territory is detached and the detached territory released therefrom.
20 *The consent of the holders of such obligations is not required if*
21 *the total assessed value of the territory that is detached from the*
22 *city on or after July 1, 2003, is not in excess of 0.01 percent of the*
23 *assessed value of the city at the time the territory is detached.*

24 **Sec. 49.** NRS 278.325 is hereby amended to read as follows:

25 278.325 1. If a subdivision is proposed on land which is
26 zoned for industrial or commercial development, neither the
27 tentative nor the final map need show any division of the land into
28 lots or parcels, but the streets and any other required improvements
29 are subject to the requirements of NRS 278.010 to 278.630,
30 inclusive.

31 2. No parcel of land may be sold for residential use from a
32 subdivision whose final map does not show a division of the land
33 into lots.

34 3. Except as otherwise provided in subsection 4, a boundary or
35 line must not be created by a conveyance of a parcel from an
36 industrial or commercial subdivision unless a professional land
37 surveyor has surveyed the boundary or line and set the monuments.
38 The surveyor shall file a record of the survey pursuant to the
39 requirements set forth in NRS 625.340. *Any conveyance of such a*
40 *parcel must contain a legal description of the parcel that is*
41 *independent of the record of survey.*

42 4. The provisions of subsection 3 do not apply to a boundary
43 or line that is created entirely within an existing industrial or
44 commercial building. A certificate by a professional engineer or
45 registered architect which certifies compliance with the applicable



1 building code must be attached to any document which proposes to
2 subdivide a building.

3 **Sec. 50.** NRS 278.372 is hereby amended to read as follows:

4 278.372 1. The final map must be clearly and legibly drawn
5 in permanent black ink upon good tracing cloth or produced by the
6 use of other materials of a permanent nature generally used for such
7 purpose in the engineering profession. Affidavits, certificates and
8 acknowledgments must be legibly stamped or printed upon the final
9 map with permanent black ink.

10 2. The size of each sheet of the final map must be 24 by 32
11 inches. A marginal line must be drawn completely around each
12 sheet, leaving an entirely blank margin of 1 inch at the top, bottom,
13 and right edges, and of 2 inches at the left edge along the 24-inch
14 dimension.

15 3. The scale of the final map must be large enough to show all
16 details clearly. The final map must have a sufficient number of
17 sheets to accomplish this end.

18 4. Each sheet of the final map must indicate its particular
19 number, the total number of sheets in the final map and its relation
20 to each adjoining sheet.

21 5. The final map must show all surveyed and mathematical
22 information and data necessary to locate all monuments and to
23 locate and retrace all interior and exterior boundary lines appearing
24 thereon, including the bearings and distances of straight lines,
25 central angle, radii and arc length for all curves and such
26 information as may be necessary to determine the location of the
27 centers of curves.

28 6. Each lot must be numbered or lettered.

29 7. Each street must be named and each block may be numbered
30 or lettered.

31 8. The exterior boundary of the land included within the
32 subdivision must be indicated by graphic border.

33 9. The final map must show:

34 (a) The definite location of the subdivision, particularly its
35 relation to surrounding surveys.

36 (b) The area of each lot and the total area of the land in the
37 subdivision in the following manner:

38 (1) In acres, calculated to the nearest one-hundredth of an
39 acre, if the area is 2 acres or more; or

40 (2) In square feet if the area is less than 2 acres.

41 (c) Any roads or easements of access which the owner intends to
42 offer for dedication.

43 (d) Except as otherwise provided in NRS 278.329, an easement
44 for public utilities that provide gas, electric and telecommunications
45 services and for any community antenna television companies that



1 have a franchise to operate a community antenna television system
2 in that area.

3 (e) Except as otherwise provided in NRS 278.329, an easement
4 for public utilities that provide water and sewer services.

5 10. *The final map for a condominium must also indicate, for*
6 *the purpose of assessing taxes, whether any garage units, parking*
7 *spaces or storage units may be conveyed separately from the units*
8 *within the condominium or are parceled separately from those*
9 *units. As used in this subsection, "condominium" has the meaning*
10 *ascribed to it in NRS 116.027.*

11 11. The final map must also satisfy any additional survey and
12 map requirements, including the delineation of Nevada state plane
13 coordinates established pursuant to chapter 327 of NRS, for any
14 corner of the subdivision or any other point prescribed by the local
15 ordinance.

16 **Sec. 51.** NRS 427A.540 is hereby amended to read as follows:

17 427A.540 No claim may be accepted by the Division if the:

18 1. Claimant or spouse of the claimant owns real property, other
19 than that claimed as a home, which has an assessed value of more
20 than \$30,000;

21 2. Home of the claimant has an assessed value of more than
22 ~~[\$87,500;]~~ \$200,000; or

23 3. Liquid assets of the claimant are more than \$150,000.

24 **Sec. 52.** NRS 502.075 is hereby amended to read as follows:

25 502.075 The Department shall issue to a blind person, as
26 defined in subsection ~~[5]~~ 6 of NRS 361.085, a hunting license
27 which:

28 1. Authorizes a person selected by the blind person to hunt on
29 his behalf if:

30 (a) The person selected is a resident of the State of Nevada and
31 possesses a valid Nevada hunting license; and

32 (b) The blind person is in the company of or in the immediate
33 area of the person selected.

34 2. Is issued pursuant and subject to regulations prescribed by
35 the Commission.

36 3. Contains the word "Blind" printed on the face of the license.

37 **Sec. 53.** The amendatory provisions of section 51 of this act
38 apply to claims for assistance filed pursuant to NRS 427A.450 to
39 427A.600, inclusive, on or after January 1, 2006.

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

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



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

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

8 **Sec. 56.** NRS 361.123, 361.255, 361.520 and 361.775 are
9 hereby repealed.

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

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

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

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

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

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

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

LEADLINES OF REPEALED SECTIONS

**361.123 Exemption of property of Nevada Heritage
Association, Inc.**

**361.255 County commissioners to provide county assessor
books for assessment roll.**

361.520 Return of unused tax receipts and used stubs.

**361.775 Procedure for validating sales of real property
before March 24, 1941.**



