**A.B. 339**

ASSEMBLY BILL NO. 339–ASSEMBLYMEN ANDERSON, PARKS, BEERS, CLABORN, LESLIE, ATKINSON, BOBZIEN, BUCKLEY, CARPENTER, CONKLIN, DENIS, GOEDHART, GOICOECHEA, GRADY, HOGAN, HORNE, KIRKPATRICK, MORTENSON, MUNFORD, PIERCE, SEGERBLOM, SETTELMEYER AND WOMACK (BY REQUEST)

MARCH 15, 2007

Referred to Committee on Taxation

SUMMARY—Exempts property owned by certain nonprofit organizations from certain taxes and assessments. (BDR 31-106)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: Yes.

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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 real property; exempting property owned by certain nonprofit organizations from certain taxes and assessments; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

Under existing law, property owned by certain nonprofit organizations is exempt from property taxation. (Nev. Const. Art. 8, § 2; NRS 361.105, 361.125, 361.140) However, such property may be subject to other taxes and mandatory assessments for various purposes. This bill exempts property owned by a nonprofit organization created for religious or educational purposes from any tax or mandatory assessment imposed by a local government, including, without limitation, a tax or assessment imposed by a local improvement district, police protection district, general improvement district or flood control district.

* A B 3 3 9 *

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

**Section 1.** Chapter 354 of NRS is hereby amended by adding thereto a new section to read as follows:

***Property that is owned by an organization described in subsection 2 or 4 of NRS 372.3261 is exempt from any tax or mandatory assessment imposed by a local government, including, without limitation, a tax or assessment imposed pursuant to chapters 244A, 268, 271, 318, 543 and 555 of NRS.***

**Sec. 2.** NRS 354.474 is hereby amended to read as follows:

354.474 1. Except as otherwise provided in subsections 2 and 3, the provisions of NRS 354.470 to 354.626, inclusive, ***and section 1 of this act*** apply to all local governments. For the purpose of NRS 354.470 to 354.626, inclusive ~~[:]~~ ***, and section 1 of this act:***

(a) "Local government" means every political subdivision or other entity which has the right to levy or receive money from ad valorem or other taxes or any mandatory assessments, and includes, without limitation, counties, cities, towns, boards, school districts and other districts organized pursuant to chapters 244A, 309, 318 and 379 of NRS, NRS 450.550 to 450.750, inclusive, and chapters 474, 541, 543 and 555 of NRS, and any agency or department of a county or city which prepares a budget separate from that of the parent political subdivision.

(b) "Local government" does not include the Nevada Rural Housing Authority.

2. An irrigation district organized pursuant to chapter 539 of NRS shall fix rates and levy assessments as provided in NRS 539.667 to 539.683, inclusive. The levy of such assessments and the posting and publication of claims and annual financial statements as required by chapter 539 of NRS shall be deemed compliance with the budgeting, filing and publication requirements of NRS 354.470 to 354.626, inclusive, ***and section 1 of this act,*** but any such irrigation district which levies an ad valorem tax shall comply with the filing and publication requirements of NRS 354.470 to 354.626, inclusive, ***and section 1 of this act,*** in addition to the requirements of chapter 539 of NRS.

3. An electric light and power district created pursuant to chapter 318 of NRS shall be deemed to have fulfilled the requirements of NRS 354.470 to 354.626, inclusive, ***and section 1 of this act*** for a year in which the district does not issue bonds or levy an assessment if the district files with the Department of Taxation a copy of all documents relating to its budget for that year which the district submitted to the Rural Electrification Administration of the United States Department of Agriculture.

**Sec. 3.** This act becomes effective on July 1, 2007.