

ASSEMBLY BILL NO. 527—COMMITTEE ON GOVERNMENT AFFAIRS

(ON BEHALF OF THE LEGISLATIVE COMMISSION’S
SUBCOMMITTEE TO STUDY THE AVAILABILITY
AND INVENTORY OF AFFORDABLE HOUSING)

MARCH 26, 2007

Referred to Committee on Government Affairs

SUMMARY—Revises provisions relating to governmental entities. (BDR 32-143)

FISCAL NOTE: Effect on Local Government: No.
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 governmental entities; authorizing certain governmental entities and businesses to appeal certain decisions concerning appraisals conducted by a county assessor; expanding the matters that must be considered in connection with the infrastructure required to support certain projects; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Section 8 of this bill authorizes certain entities aggrieved by the actions of a county assessor to appeal to the Nevada Tax Commission. **Section 12** of this bill authorizes a governmental entity that believes it has been adversely affected by an incorrect appraisal conducted by a county assessor to apply to the county assessor for reconsideration of the appraisal. If the county assessor grants the application for reconsideration, the county assessor must report the results of his reconsideration to the governmental entity that submitted the application.

Existing law provides that a “tentative map” is a map made to show the design of a proposed subdivision and the existing conditions in and around it. (NRS 278.019) Under existing law, the governing body of a local government, or the planning commission if it is authorized to take final action, is required to consider certain issues and factors when it determines whether to approve, conditionally approve or disapprove a tentative map. (NRS 278.015, 278.349) **Section 16** of this bill expands the matters that must be considered in connection with the infrastructure required to support certain projects.



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

Section 1. (Deleted by amendment.)

Sec. 2. (Deleted by amendment.)

Sec. 3. (Deleted by amendment.)

Sec. 4. (Deleted by amendment.)

Sec. 5. (Deleted by amendment.)

Sec. 6. (Deleted by amendment.)

Sec. 7. (Deleted by amendment.)

Sec. 8. Chapter 360 of NRS is hereby amended by adding thereto a new section to read as follows:

1. Any partnership, corporation, association or other business or legal entity that is aggrieved by an action of a county assessor may appeal the action by filing a notice of appeal with the Nevada Tax Commission.

2. The Nevada Tax Commission shall, at its next meeting held after receipt of an appeal made pursuant to this section, decide the appeal by taking any of the actions set forth in paragraph (f) of subsection 2 of NRS 360.250.

Sec. 9. NRS 360.250 is hereby amended to read as follows:

360.250 1. The Nevada Tax Commission shall adopt general and uniform regulations governing the assessment of property by the county assessors of the various counties, county boards of equalization, the State Board of Equalization and the Department. The regulations must include, without limitation, standards for the appraisal and reappraisal of land to determine its taxable value.

2. The Nevada Tax Commission may:

(a) Confer with, advise and direct county assessors, sheriffs as ex officio collectors of licenses and all other county officers having to do with the preparation of the assessment roll or collection of taxes or other revenues as to their duties.

(b) Prescribe the form and manner in which assessment rolls or tax lists must be kept by county assessors.

(c) Prescribe the form of the statements of property owners in making returns of their property.

(d) Require county assessors, sheriffs as ex officio collectors of licenses and all other county officers having to do with the preparation of the assessment roll or collection of taxes or other revenues, to furnish such information in relation to assessments, licenses or the equalization of property valuations, and in such form as the Nevada Tax Commission may demand.

(e) Except as otherwise provided in this title, share information in its records with agencies of local governments which are responsible for the collection of debts or obligations if the



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1 confidentiality of the information is otherwise maintained under the
2 terms and conditions required by law.

3 *(f) Reverse, affirm or modify any action of a county assessor*
4 *that is appealed to the Nevada Tax Commission by a taxpayer*
5 *pursuant to section 8 of this act.*

6 3. Each assessor and any other such officer shall certify under
7 penalty of perjury that in assessing property or furnishing other
8 information required pursuant to this section he has complied with
9 the regulations of the Nevada Tax Commission. This certificate
10 must be appended to each assessment roll and any other information
11 furnished.

12 4. A county assessor or other county officer whose certificate
13 is knowingly falsified is guilty of a misdemeanor. If the Nevada Tax
14 Commission finds that a county assessor or other county officer has
15 knowingly violated its regulations and thereby has caused less
16 revenue to be collected from taxes, it shall deduct the amount of the
17 undercollection from the money otherwise payable to the county
18 from the proceeds of the supplemental city-county relief tax.

19 **Sec. 10.** Chapter 361 of NRS is hereby amended by adding
20 thereto the provisions set forth as sections 11 and 12 of this act.

21 **Sec. 11.** 1. *A local government may request that the county*
22 *board of equalization reconsider a reduction by the county*
23 *assessor in the assessed value of taxable property in a*
24 *redevelopment area.*

25 2. *A local government may appeal any action of the county*
26 *board of equalization made pursuant to subsection 1 to the State*
27 *Board of Equalization.*

28 3. *The county board of equalization and the State Board of*
29 *Equalization shall decide any request for reconsideration or*
30 *appeal made pursuant to this section at its next meeting after*
31 *receipt of the request or appeal.*

32 **Sec. 12.** 1. *A governmental entity that believes it has been*
33 *adversely affected by an incorrect appraisal conducted by a county*
34 *assessor may apply to the county assessor for reconsideration of*
35 *the appraisal.*

36 2. *If a county assessor grants an application for*
37 *reconsideration submitted pursuant to subsection 1, the county*
38 *assessor shall report the results of his reconsideration to the*
39 *governmental entity that submitted the application.*

40 **Sec. 13.** (Deleted by amendment.)

41 **Sec. 14.** (Deleted by amendment.)

42 **Sec. 14.5.** NRS 278.349 is hereby amended to read as follows:

43 278.349 1. Except as otherwise provided in subsection 2, the
44 governing body, if it has not authorized the planning commission to
45 take final action, shall, by an affirmative vote of a majority of all the



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1 members, approve, conditionally approve or disapprove a tentative
2 map filed pursuant to NRS 278.330:

3 (a) In a county whose population is 400,000 or more, within 45
4 days; or

5 (b) In a county whose population is less than 400,000, within 60
6 days,

7 ↪ after receipt of the planning commission's recommendations.

8 2. If there is no planning commission, the governing body shall
9 approve, conditionally approve or disapprove a tentative map:

10 (a) In a county whose population is 400,000 or more, within 45
11 days; or

12 (b) In a county whose population is less than 400,000, within 60
13 days,

14 ↪ after the map is filed with the clerk of the governing body.

15 3. The governing body, or planning commission if it is
16 authorized to take final action on a tentative map, shall consider:

17 (a) Environmental and health laws and regulations concerning
18 water and air pollution, the disposal of solid waste, facilities to
19 supply water, community or public sewage disposal and, where
20 applicable, individual systems for sewage disposal;

21 (b) The availability of water which meets applicable health
22 standards and is sufficient in quantity for the reasonably foreseeable
23 needs of the subdivision;

24 (c) The availability and accessibility of utilities;

25 (d) The availability and accessibility of public services such as
26 schools, police protection, transportation, recreation and parks;

27 (e) Conformity with the zoning ordinances and master plan,
28 except that if any existing zoning ordinance is inconsistent with the
29 master plan, the zoning ordinance takes precedence;

30 (f) General conformity with the governing body's master plan of
31 streets and highways;

32 (g) The effect of the proposed subdivision on existing public
33 streets and the need for new streets or highways to serve the
34 subdivision;

35 (h) Physical characteristics of the land such as floodplain, slope
36 and soil;

37 (i) The recommendations and comments of those entities and
38 persons reviewing the tentative map pursuant to NRS 278.330 to
39 278.3485, inclusive; ~~land~~

40 (j) The availability and accessibility of fire protection, including,
41 but not limited to, the availability and accessibility of water and
42 services for the prevention and containment of fires, including fires
43 in wild lands ~~+~~; and

44 *(k) If the tentative map is prepared in connection with a*
45 *project that is proposed to be more than 20 acres but less than 100*



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1 *acres in size, and that is proposed to be constructed at a density of*
2 *greater than six dwelling units per acre, the development of such*
3 *infrastructure as will be necessary to support such a project when*
4 *it is completed, including, without limitation:*

5 *(1) The anticipated needs of the area that will be affected by*
6 *the project with respect to emergency services, recreational*
7 *facilities, open space, educational facilities, flood control facilities*
8 *and regional transportation; and*

9 *(2) An estimate of the date on which each phase of the*
10 *project will be completed,*

11 *↳ to the extent that the consideration of such matters does not*
12 *duplicate the matters required to be considered pursuant to*
13 *paragraphs (a) to (j), inclusive.*

14 4. The governing body or planning commission shall, by an
15 affirmative vote of a majority of all the members, make a final
16 disposition of the tentative map. Any disapproval or conditional
17 approval must include a statement of the reason for that action.

18 **Sec. 15.** (Deleted by amendment.)

