

## Amendment No. 997

Senate Amendment to Assembly Bill No. 209 First Reprint (BDR 32-469)

**Proposed by:** Senator Coffin**Amendment Box:** Consistent with Amendment No. 994.**Amends:** Summary: No Title: No Preamble: No Joint Sponsorship: No Digest: Yes

ASSEMBLY ACTION				Initial and Date	SENATE ACTION				Initial and Date	
Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____		Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____
Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____		Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____
Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____		Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) *green bold italic underlining* is new language proposed in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill that is proposed to be retained in this amendment; and (6) **green bold** is newly added transitory language.

SJC/BJE



Date: 5/25/2007

A.B. No. 209—Makes various changes regarding the imposition and administration of property taxes. (BDR 32-469)



ASSEMBLY BILL NO. 209—COMMITTEE ON TAXATION  
(ON BEHALF OF THE NEVADA ASSESSORS' ASSOCIATION)

FEBRUARY 28, 2007

Referred to Committee on Taxation

SUMMARY—Makes various changes regarding the imposition and administration of property taxes. (BDR 32-469)

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 the taxation of property; revising the provisions governing certain exemptions from taxes and appeals by taxpayers; revising certain requirements for the assessment of common-interest communities; revising the provisions governing the calculation of certain partial abatements of taxes and the collection of taxes following certain fluctuations in taxable value; requiring the Committee on Local Government Finance to adopt regulations for the allocation of certain reductions in revenue resulting from the partial abatement of taxes; providing limitations upon certain requests for the waiver of interest and penalties imposed for the late payment of taxes; repealing the prospective expiration of certain provisions for the funding of accounts for the acquisition and improvement of technology in the offices of county assessors; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

Existing law requires each county assessor to provide certain information regarding property taxes on the Internet. (NRS 361.0445) **Section 1** of this bill authorizes a county assessor to disseminate, by additional means, certain information to the public concerning the taxation of property.

Existing law provides an exemption from property taxes for any value added to the assessed value of a building by certain qualified systems that provide heating, cooling or electricity. (NRS 361.079) **Section 2** of this bill simplifies the administration of this exemption by removing any calculation of the value of such a qualified system from the determination of the assessed value of a building to which the exemption applies.

Existing law provides partial exemptions from property taxes for the property of surviving spouses, blind persons, veterans, disabled veterans and certain veterans' organizations, and provides for annual increases in those exemptions beginning with the 2006-2007 Fiscal Year based upon the increase in the Consumer Price Index from July 2004. (NRS 361.080, 361.085, 361.090, 361.091, 361.095) **Sections 3 and 4-7** of this bill provide for the commencement of those annual increases during the 2005-2006 Fiscal Year based upon the increase in the Consumer Price Index from July 2003.

17 **Section 7.5** of this bill provides an exemption from property taxes for certain property  
18 held by the Archaeological Conservancy.

19 **Section 8** of this bill repeals a \$5,000 limitation on the amount of an exemption from  
20 property taxes applicable to the funds, furniture, paraphernalia and regalia of certain lodges  
21 and other charitable organizations. (NRS 361.135)

22 Existing law requires the filing of claims for personal tax exemptions on real property,  
23 and the initial claim of an organization for a tax exemption on real property, to be filed on or  
24 before June 15. (NRS 361.155) **Section 9** of this bill extends that deadline to July 5 for real  
25 property acquired after June 15 and before July 1. **Section 9 also provides for the filing of a**  
26 **late claim of exemption with, and for the appeal of the denial of a claim of exemption to,**  
27 **the county board of equalization.**

28 Existing law provides for the assessment of property taxes for a common-interest  
29 community on the community units and not on the common elements of the community.  
30 (NRS 361.233) **Section 10** of this bill specifies the methodology for determining the taxable  
31 value of a parcel that includes such a community unit and clarifies the definitions of  
32 "community unit" and "common elements" for this purpose.

33 Existing law allows taxpayers to appeal the amount of certain assessments of their  
34 property to the State Board of Equalization. (NRS 361.360) **Section 11** of this bill limits the  
35 effect of a change in assessment resulting from such an appeal to the fiscal year for which the  
36 assessment was made.

37 Under existing law, a property owner may protest the payment of taxes claimed to be in  
38 excess of the amount justly due and, if the State Board of Equalization denies relief,  
39 commence a legal proceeding in any county of this State to recover any overpayment. (NRS  
40 361.420) Existing law authorizes a property owner to consolidate similar suits regarding  
41 property in more than one county into a single legal action. (NRS 361.435) **Sections 12 and**  
42 **13** of this bill clarify that these proceedings consist of a judicial review of the decision of the  
43 State Board of Equalization and limit the locations where these proceedings may be brought.

44 Existing law provides for a generally applicable partial abatement of the property taxes  
45 levied on property for which an assessed valuation has previously been established or on a  
46 remainder parcel of property, based upon the average change in the assessed valuation of  
47 property in the county over the last 10 years or twice the increase in the Consumer Price Index  
48 for the last year, whichever is greater. (NRS 361.4722) **Section 15** of this bill ensures that this  
49 partial abatement cannot be less than zero nor greater than 8 percent.

50 Existing law exempts from certain partial abatements of property taxes certain increases  
51 in the taxable value of property following large fluctuations in that value and requires the  
52 collection of the resulting taxes due over a period of 3 years. (NRS 361.4725) **Section 19** of  
53 this bill allows the collection of the amount due in a single year if that amount does not exceed  
54 \$100 and authorizes the Nevada Tax Commission to exempt from collection any amount  
55 which is less than the cost of collection.

56 Existing law provides formulas for the allocation of reductions in revenue resulting from  
57 certain partial abatements of property taxes applicable to property for which the tax rate  
58 increases and authorizes the Committee on Local Government Finance to adopt regulations  
59 for the administration and interpretation of those formulas. (NRS 361.473, 361.4731,  
60 361.4733) **Section 23** of this bill requires the Committee to adopt such regulations as it  
61 determines to be appropriate, in accordance with certain specified principles, for the allocation  
62 of reductions in revenue resulting from those partial abatements of property taxes. **Section 29**  
63 of this bill ratifies the regulations previously adopted by the Committee and requires the  
64 adoption of additional regulations not later than December 31, 2007. **Section 28** of this bill  
65 repeals the existing formulas after the adoption of the additional regulations.

66 Existing law allows a taxpayer to petition the tax receiver for the review of a  
67 determination regarding the applicability of certain partial abatements from property taxes.  
68 (NRS 361.4734) **Section 25** of this bill requires the submission of the petition on or before  
69 January 15 of the fiscal year for which the determination is effective.

70 Existing law authorizes a county treasurer or county assessor to waive all or part of the  
71 interest or penalty due from a person who fails to make a timely payment of property taxes as  
72 a result of circumstances beyond his control and who files a statement setting forth the facts of  
73 his claim. (NRS 361.4835) **Section 26** of this bill requires a person seeking such relief to pay  
74 the amount of the taxes due and file the statement within 30 days after that payment is made.

Under existing law, 2 percent of the property taxes collected for each county on personal property and the net proceeds of mines must be deposited into an account for the acquisition and improvement of technology in the office of the county assessor. (NRS 361.530, 362.170) **Sections 27 and 28** of this bill provide for the continuation of this funding by repealing its prospective expiration on July 1, 2007.

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

**Section 1.** Chapter 361 of NRS is hereby amended by adding thereto a new section to read as follows:

*1. A county assessor may, by regular mail, electronic means or any other means the assessor deems appropriate, disseminate information to the public concerning the taxation of property, including, without limitation, information relating to the valuation and assessment of property, exemptions from taxation, the declaration of a homestead and programs for the assistance of senior citizens.*

*2. Any information provided pursuant to subsection 1 must, to the extent practicable, be in a form that is easily understood and readily accessible to the public.*

**Sec. 2.** NRS 361.079 is hereby amended to read as follows:

361.079 1. Except as otherwise provided in subsection 2, ~~for any assessment made on or after July 1, 1983, any value added by~~ the value of a qualified system must ~~be excluded from~~ *not be included in* the assessed value of ~~the building regardless of the date the system was installed.~~

~~2. Value~~ a building.

*2. Any value added by a qualified system must ~~not be excluded from~~ be included in* the assessed value of a commercial or industrial building during any period in which the business that owns the commercial or industrial building is receiving another abatement or exemption *pursuant to NRS 361.045 to 361.159, inclusive*, from the taxes imposed by this chapter.

3. As used in this section, "qualified system" means any system, method, construction, installation, machinery, equipment, device or appliance which is designed, constructed or installed in a residential, commercial or industrial building to heat or cool the building or water used in the building, or to provide electricity used in the building, by using:

(a) Energy from the wind or from solar devices not thermally insulated from the area where the energy is used;

(b) Geothermal resources;

(c) Energy derived from conversion of solid wastes; or

(d) Waterpower,

which conforms to standards established by regulation of the Department.

**Sec. 3.** 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 a bona fide 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 must file with the county assessor an affidavit declaring that he is a bona fide resident of this State and that the exemption has been claimed in no other county in this State. The affidavit must be made before the county assessor or a notary public. After the filing of the original

1 affidavit, the county assessor shall mail a form for renewal of the exemption to the  
2 person each year following a year in which the exemption was allowed for that  
3 person. The form must be designed to facilitate its return by mail by the person  
4 claiming the exemption.

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

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

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

19 **Sec. 3.5. NRS 361.082 is hereby amended to read as follows:**

20 361.082 1. That portion of real property and tangible personal property  
21 which is used for housing and related facilities for persons with low incomes is  
22 exempt from taxation if the portion of property qualifies as a low-income unit and  
23 is part of a qualified low-income housing project that is funded in part by federal  
24 money appropriated pursuant to 42 U.S.C. §§ 12701 et seq. for the year in which  
25 the exemption applies.

26 2. The portion of a qualified low-income housing project that is entitled to the  
27 property tax exemption pursuant to subsection 1 must be determined by dividing  
28 the total assessed value of the housing project and the land upon which it is situated  
29 into the assessed value of the low-income units and related facilities that are  
30 occupied by or used exclusively for persons with low incomes.

31 3. The Nevada Tax Commission shall, by regulation, prescribe a form for an  
32 application for the exemption described in subsection 1. After an original  
33 application is filed, the county assessor of the county in which the housing project  
34 is located may mail a form for the renewal of the exemption to the owner of the  
35 housing project each year following a year in which the exemption was allowed for  
36 that project.

37 4. A renewal form returned to a county assessor must indicate the total  
38 number of units in the housing project and the number of units used for housing and  
39 related facilities for persons with low incomes. If the owner of a housing project  
40 fails to provide a properly completed renewal form to the county assessor of the  
41 county in which the project is located by the date required in NRS 361.155, except  
42 as otherwise provided in subsection 6 of that section, or fails to qualify for the  
43 exemption described in subsection 1, he is not entitled to the exemption in the  
44 following fiscal year.

45 5. As used in this section, the terms "low-income unit" and "qualified low-  
46 income housing project" have the meanings ascribed to them in 26 U.S.C. § 42.

47 **Sec. 4. NRS 361.085 is hereby amended to read as follows:**

48 361.085 1. The property of all blind persons, not to exceed the amount of  
49 \$3,000 of assessed valuation, is exempt from taxation, including community  
50 property to the extent only of the blind person's interest therein, but no such  
51 exemption may be allowed to anyone but a bona fide resident of this State, and  
52 must be allowed in but one county in this State on account of the same blind  
53 person.

2. The person claiming such an exemption must file with the county assessor an affidavit declaring that he is a bona fide resident of the State of Nevada who meets all the other requirements for the exemption and that the exemption is not claimed in 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 person. The form must be designed to facilitate its return by mail by the person claiming the exemption.

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

4. 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.

5. Beginning with the ~~2006-2007~~ 2005-2006 Fiscal Year, the monetary amount in subsection 1 must be adjusted for each fiscal year by adding to the amount the product of the amount multiplied by the percentage increase in the Consumer Price Index (All Items) from July ~~2004~~ 2003 to the 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.

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

**Sec. 5.** NRS 361.090 is hereby amended to read as follows:

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

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

(b) Has served on active duty in connection with carrying out the authorization granted to the President of the United States in Public Law 102-1; or

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

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

2. For the purpose of this section, the first \$2,000 assessed valuation of property in which an applicant has any interest shall be deemed the property of the applicant.

3. The exemption may be allowed only to a claimant who files an affidavit with his claim for exemption on real property pursuant to NRS 361.155. The

1 affidavit may be filed at any time by a person claiming exemption from taxation on  
2 personal property.

3 4. The affidavit must be made before the county assessor or a notary public  
4 and filed with the county assessor. It must state that the affiant is a bona fide  
5 resident of the State of Nevada who meets all the other requirements of subsection  
6 1 and that the exemption is not claimed in any other county in this State. After the  
7 filing of the original affidavit, the county assessor shall mail a form for:

8 (a) The renewal of the exemption; and

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

11 ➤ to the person each year following a year in which the exemption was allowed for  
12 that person. The form must be designed to facilitate its return by mail by the person  
13 claiming the exemption.

14 5. Persons in actual military service are exempt during the period of such  
15 service from filing the annual forms for renewal of the exemption, and the county  
16 assessors shall continue to grant the exemption to such persons on the basis of the  
17 original affidavits filed. In the case of any person who has entered the military  
18 service without having previously made and filed an affidavit of exemption, the  
19 affidavit may be filed in his behalf during the period of such service by any person  
20 having knowledge of the facts.

21 6. Before allowing any veteran's exemption pursuant to the provisions of this  
22 chapter, the county assessor shall require proof of status of the veteran, and for that  
23 purpose shall require production of an honorable discharge or certificate of  
24 satisfactory service or a certified copy thereof, or such other proof of status as may  
25 be necessary.

26 7. If any person files a false affidavit or produces false proof to the county  
27 assessor or a notary public and, as a result of the false affidavit or false proof, the  
28 person is allowed a tax exemption to which he is not entitled, he is guilty of a gross  
29 misdemeanor.

30 8. Beginning with the ~~2006-2007~~ 2005-2006 Fiscal Year, the monetary  
31 amounts in subsections 1 and 2 must be adjusted for each fiscal year by adding to  
32 the amount the product of the amount multiplied by the percentage increase in the  
33 Consumer Price Index (All Items) from July ~~2004~~ 2003 to the July preceding the  
34 fiscal year for which the adjustment is calculated. The Department shall provide to  
35 each county assessor the adjusted amount, in writing, on or before September 30 of  
36 each year.

37 **Sec. 6.** NRS 361.091 is hereby amended to read as follows:

38 361.091 1. A bona fide resident of the State of Nevada who has incurred a  
39 permanent service-connected disability and has been honorably discharged from the  
40 Armed Forces of the United States, or his surviving spouse, is entitled to a disabled  
41 veteran's exemption.

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

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

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

50 ➤ For the purposes of this section, any property in which an applicant has any  
51 interest is deemed to be the property of the applicant.

52 3. The exemption may be allowed only to a claimant who has filed an  
53 affidavit with his claim for exemption on real property pursuant to NRS 361.155.

1 The affidavit may be made at any time by a person claiming an exemption from  
2 taxation on personal property.

3 4. The affidavit must be made before the county assessor or a notary public  
4 and be filed with the county assessor. It must state that the affiant is a bona fide  
5 resident of the State of Nevada, that he meets all the other requirements of  
6 subsection 1 and that the exemption is not claimed in any other county within this  
7 State. After the filing of the original affidavit, the county assessor shall mail a form  
8 for:

9 (a) The renewal of the exemption; and

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

12 ➤ to the person each year following a year in which the exemption was allowed for  
13 that person. The form must be designed to facilitate its return by mail by the person  
14 claiming the exemption.

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

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

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

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

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

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

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

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

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

35 ➤ The affidavit required by this subsection is in addition to the certification  
36 required pursuant to subsections 4 and 5. After the filing of the original affidavit  
37 required by this subsection, the county assessor shall mail a form for renewal of the  
38 exemption to the person each year following a year in which the exemption was  
39 allowed for that person. The form must be designed to facilitate its return by mail  
40 by the person claiming the exemption.

41 7. If a veteran or the surviving spouse of a veteran submits, as proof of  
42 disability, documentation that indicates a percentage of permanent service-  
43 connected disability for more than one permanent service-connected disability, the  
44 amount of the exemption must be based on the total of those combined percentages,  
45 not to exceed 100 percent.

46 8. If a tax exemption is allowed under this section, the claimant is not entitled  
47 to an exemption under NRS 361.090.

48 9. If any person files a false affidavit or produces false proof to the county  
49 assessor or a notary public and, as a result of the false affidavit or false proof, the  
50 person is allowed a tax exemption to which he is not entitled, he is guilty of a gross  
51 misdemeanor.

52 10. Beginning with the ~~2006-2007~~ 2005-2006 Fiscal Year, the monetary  
53 amounts in subsection 2 must be adjusted for each fiscal year by adding to the



amount the product of the amount multiplied by the percentage increase in the Consumer Price Index (All Items) from July ~~2004~~ 2003 to the 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. 7.** NRS 361.095 is hereby amended to read as follows:

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

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

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

4. Beginning with the ~~2006-2007~~ 2005-2006 Fiscal Year, the monetary amount in subsection 1 must be adjusted for each fiscal year by adding to the amount the product of the amount multiplied by the percentage increase in the Consumer Price Index (All Items) from July ~~2004~~ 2003 to the 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. 7.5.** NRS 361.111 is hereby amended to read as follows:

361.111 1. Except as otherwise provided in subsections 2 and 3, all real property and improvements thereon acquired by the *Archaeological Conservancy*, Nature Conservancy, American Land Conservancy or Nevada Land Conservancy and held for ultimate acquisition by the State or a local governmental unit are exempt from taxation if:

(a) The State or a local governmental unit has agreed, in writing, that acquisition of the property will be given serious consideration; and

(b) For property for which the State has given the statement required by paragraph (a), the governing body of the county in which the property is located has approved the potential acquisition of the property by the State.

2. When the *Archaeological Conservancy*, Nature Conservancy, American Land Conservancy or Nevada Land Conservancy transfers property it has held for purposes of conservation to any person, partnership, association, corporation or entity other than the State or a local governmental unit, the property must be assessed at the rate set for first-class pasture by the Nevada Tax Commission for each year it was exempt pursuant to subsection 1 and the taxes must be collected as other taxes under this chapter are collected.

3. When the *Archaeological Conservancy*, Nature Conservancy, American Land Conservancy or Nevada Land Conservancy transfers property it has held for purposes other than conservation to any person, partnership, association, corporation or entity other than the State or a local governmental unit, the tax imposed by this chapter must be assessed against the property for each year it was exempt pursuant to subsection 1 and collected in the manner provided in this chapter.

4. The Nevada Tax Commission shall adopt regulations specifying the criteria for determining when property has been held by the *Archaeological Conservancy*,

1 Nature Conservancy, American Land Conservancy or Nevada Land Conservancy  
2 for purposes of conservation.

3 **Sec. 8.** NRS 361.135 is hereby amended to read as follows:

4 361.135 1. The funds, furniture, paraphernalia and regalia owned by any  
5 lodge of the Benevolent Protective Order of Elks, Fraternal Order of Eagles, Free  
6 and Accepted Masons, Independent Order of Odd Fellows, Knights of Pythias or  
7 Knights of Columbus, or by any similar charitable organization, or by the Lahanan  
8 Audubon Society, the National Audubon Society, Inc., of New York, the Defenders  
9 of Wildlife of the District of Columbia or any similar benevolent or charitable  
10 society, so long as ~~the same shall be~~ *they are* used for the legitimate purposes of  
11 such lodge or society or for such charitable or benevolent purposes, ~~shall be~~ *are*  
12 exempt from taxation. ~~[-, but such exemption shall in no case exceed the sum of~~  
13 ~~\$5,000 assessed valuation to any one lodge, society or organization.]~~

14 2. The real estate and fixtures of any such organization or society ~~shall be~~  
15 *are* exempt from taxation, but when any such property is used for purposes other  
16 than those of such organization or society, and a rent or other valuable  
17 consideration is received for its use, the property so used ~~shall~~ *must* be taxed.

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

22 **Sec. 9.** NRS 361.155 is hereby amended to read as follows:

23 361.155 1. ~~Each~~ *Except as otherwise provided in this* ~~subsection, all~~  
24 *section:*

25 *(a) All* claims for personal tax exemptions on real property, the initial claim of  
26 an organization for a tax exemption on real property and the designation of any  
27 amount to be credited to the Gift Account for Veterans' Homes pursuant to NRS  
28 361.0905 must be filed on or before June 15.

29 *(b) An initial claim for a tax exemption on real property acquired after June*  
30 *15 and before July 1 must be filed on or before July 5.*

31 2. All exemptions provided for pursuant to this chapter apply on a fiscal year  
32 basis and any exemption granted pursuant to this chapter must not be in an amount  
33 which gives the taxpayer a total exemption greater than that to which he is entitled  
34 during any fiscal year.

35 ~~2.~~ 3. ~~Each~~ *Except as otherwise provided in this section, each* claim for an  
36 exemption provided for pursuant to this chapter must be filed with the county  
37 assessor of:

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

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

41 ~~3.~~ 4. After the initial claim for an exemption pursuant to NRS 361.088 or  
42 361.098 to 361.150, inclusive, an organization is not required to file annual claims  
43 if the property remains exempt. If any portion of the property loses its exemption  
44 pursuant to NRS 361.157 or for any other reason becomes taxable, the organization  
45 must notify the county assessor.

46 ~~4.~~ 5. If an exemption is granted or renewed in error because of an incorrect  
47 claim or failure of an organization to give the notice required by subsection ~~3~~ 4,  
48 the assessor shall assess the taxable portion of the property retroactively pursuant to  
49 NRS 361.769 and a penalty of 10 percent of the tax due for the current year and any  
50 prior years may be added.

51 *6. If a claim for a tax exemption on real property and any required affidavit*  
52 *or other documentation in support of the claim is not filed within the time*  
53 *required by subsection 1, or if a claim for a tax exemption is denied by the county*

assessor, the person claiming the exemption may, on or before January 15 of the fiscal year for which the claim of exemption is made, file the claim and any required documentation in support of the claim with the county board of equalization of the county in which the claim is required to be filed pursuant to subsection 3. The county board of equalization shall review the claim of exemption and may grant or deny the claim for that fiscal year, as it determines to be appropriate. The State Board of Equalization shall establish procedures for:

(a) The review of a claim of exemption by a county board of equalization pursuant to this subsection; and

(b) The appeal to the State Board of Equalization of the denial of a claim of exemption by a county board of equalization pursuant to this subsection.

**Sec. 10.** NRS 361.233 is hereby amended to read as follows:

361.233 1. Notwithstanding any other provision of law:

(a) Any ad valorem taxes or special assessments assessed upon any real property within a common-interest community:

(1) Must be assessed upon the community units and not upon the common-interest community as a whole; and

(2) Must not be assessed upon any common elements of the common-interest community.

(b) ~~Each community unit must be assessed separately for the purposes of ad valorem taxes and special assessments.~~

~~—(c) Any lien created by the levy of an ad valorem tax or special assessment upon a community unit applies only to the community unit assessed and does not apply to any other portion of the common-interest community.~~ *The taxable value of each parcel:*

*(1) Composed solely of a community unit must consist of:*

*(I) The taxable value of that community unit; and*

*(II) A percentage of the taxable value of all the common elements of that common-interest community which is equal to 1 divided by the total number of community units in that common-interest community; or*

*(2) Composed of a community unit and any portion of the common elements of the common-interest community must consist of:*

*(I) The taxable value of that community unit only; and*

*(II) A percentage of the taxable value of all the common elements of that common-interest community which is equal to 1 divided by the total number of community units in that common-interest community.*

2. *The Nevada Tax Commission shall adopt such regulations as it determines to be appropriate to ensure that this section is carried out in a uniform and equal manner that does not result in the double taxation of any common elements of a common-interest community.*

3. For the purposes of this section:

(a) “Ad valorem tax” means an ad valorem tax levied by any governmental entity or political subdivision in this State on or after July 1, 2006.

(b) “Common elements” means ~~all real property within~~ *the physical portion of a common-interest community [other than the community units,], including, without limitation, any landscaping, swimming pools, fitness centers, community centers, maintenance and service areas, parking areas, hallways, elevators and mechanical rooms, which is [owned,]:*

*(1) Intended for the general benefit of and potential use by all the owners of the community units and their invitees; and*

*(2) Owned:*

*(I) By the community association;*

~~(2)~~ *(II)* By any person on behalf or for the benefit of the owners of the community units; or

~~(3)~~ *(III)* Jointly by the owners of the community units.

(c) "Common-interest community" means real property with respect to which a person, by virtue of his ownership of a community unit, is obligated to pay for any real property other than that unit. The term includes a common-interest community governed by the provisions of chapter 116 of NRS, a condominium project governed by the provisions of chapter 117 of NRS and any time-share project, planned unit development or other real property which is organized as a common-interest community in this State.

(d) "Community association" means an association whose membership:

(1) Consists exclusively of the owners of the community units or their elected or appointed representatives; and

(2) Is a required condition of the ownership of a community unit.

(e) "Community unit" means a physical portion of a common-interest community ~~designated~~, *other than the common elements, which is:*

*(1) Designated for separate ownership or occupancy ~~is~~; and*

*(2) Intended for:*

*(I) Residential use by the owner of that unit and his invitees; or*

*(II) Commercial use by the owner of that unit for the generation of revenue from any persons other than the owners of community units in that common-interest community and their invitees.*

(f) "Special assessment" means a special assessment levied by any governmental entity or political subdivision in this State on or after July 1, 2006.

**Sec. 11.** NRS 361.360 is hereby amended to read as follows:

361.360 1. Any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his property, or property of others, or a county assessor, may file an appeal with the State Board of Equalization on or before March 10 and present to the State Board of Equalization the matters complained of at one of its sessions. If March 10 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

2. All such appeals must be presented upon the same facts and evidence as were submitted to the county board of equalization in the first instance, unless there is discovered new evidence pertaining to the matter which could not, by due diligence, have been discovered before the final adjournment of the county board of equalization. The new evidence must be submitted in writing to the State Board of Equalization and served upon the county assessor not less than 7 days before the hearing.

3. Any taxpayer whose real or personal property placed on the unsecured tax roll was assessed after December 15 but before or on the following April 30 may likewise protest to the State Board of Equalization. Every such appeal must be filed on or before May 15. If May 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day. A meeting must be held before May 31 to hear those protests that in the opinion of the State Board of Equalization may have a substantial effect on tax revenues. One or more meetings may be held at any time and place in the State before October 1 to hear all other protests.

4. The State Board of Equalization may not reduce the assessment of the county assessor if:

(a) The appeal involves an assessment on property which the taxpayer has refused or, without good cause, has neglected to include in the list required of him pursuant to NRS 361.265 or *if the taxpayer* has refused or, without good cause, has neglected to provide the list to the county assessor; or

(b) The taxpayer has, without good cause, refused entry to the assessor for the purpose of conducting the physical examination authorized by NRS 361.260.

5. *Any change made in an assessment appealed to the State Board of Equalization is effective only for the fiscal year for which the assessment was made.* The county assessor shall *review* each ~~[year review any]~~ such change ~~[made in an assessment for the previous fiscal year]~~ and maintain or remove the change as circumstances warrant ~~[ ]~~ *for the next fiscal year.*

6. If the State Board of Equalization determines that the record of a case on appeal from the county board of equalization is inadequate because of an act or omission of the county assessor, the district attorney or the county board of equalization, the State Board of Equalization may remand the case to the county board of equalization with directions to develop an adequate record within 30 days after the remand. The directions must indicate specifically the inadequacies to be remedied. If the State Board of Equalization determines that the record returned from the county board of equalization after remand is still inadequate, the State Board of Equalization may hold a hearing anew on the appellant's complaint or it may, if necessary, contract with an appropriate person to hear the matter, develop an adequate record in the case and submit recommendations to the State Board. The cost of the contract and all costs, including attorney's fees, to the State or the appellant necessary to remedy the inadequate record on appeal are a charge against the county.

**Sec. 12.** NRS 361.420 is hereby amended to read as follows:

361.420 1. Any property owner whose taxes are in excess of the amount which the owner claims justly to be due may pay each installment of taxes as it becomes due under protest in writing. The protest must be in the form of a separate, signed statement from the property owner and filed with the tax receiver at the time of the payment of the installment of taxes.

2. The property owner, having protested the payment of taxes as provided in subsection 1 and having been denied relief by the State Board of Equalization, may ~~[commence a suit]~~ *file for the judicial review of the decision of the State Board of Equalization* in any court of competent jurisdiction in the ~~[State of Nevada]~~ *county in which the taxes were paid* against the State and county in which the taxes were paid, and, in a proper case, both the Nevada Tax Commission and the Department may be joined as a defendant for a recovery of the difference between the amount of taxes paid and the amount which the owner claims justly to be due, and the owner may complain upon any of the grounds contained in subsection 4.

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

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

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

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

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

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

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

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

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

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

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

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

**Sec. 13.** NRS 361.435 is hereby amended to read as follows:

361.435 Any property owner owning property of like kind in more than one county in the State and desiring to proceed with a suit under the provisions of NRS 361.420 may, where the issues in the cases are substantially the same in all or in some of the counties concerning the assessment of taxes on such property, consolidate any of the suits in one action and bring the action in any court of competent jurisdiction in ~~[Carson City]~~ the county of this State where the property owner resides or maintains his principal place of business or a county in which any relevant proceedings were conducted by the Department.

**Sec. 14.** NRS 361.471 is hereby amended to read as follows:

361.471 As used in NRS 361.471 to 361.4735, inclusive, unless the context otherwise requires, the words and terms defined in NRS ~~[361.4711 to 361.4721, inclusive]~~ **361.4712, 361.4715 and 361.4721** have the meanings ascribed to them in those sections.

**Sec. 15.** NRS 361.4722 is hereby amended to read as follows:

361.4722 1. Except as otherwise provided in or required to carry out the provisions of subsection 3 and NRS 361.4725 to 361.4728, inclusive, the owner of any parcel or other taxable unit of property, including property entered on the central assessment roll, for which an assessed valuation was separately established for the immediately preceding fiscal year is entitled to a partial abatement of the ad valorem taxes levied in a county on that property each fiscal year equal to the amount by which the product of the combined rate of all ad valorem taxes levied in that county on the property for that fiscal year and the amount of the assessed valuation of the property which is taxable in that county for that fiscal year, excluding any increase in the assessed valuation of the property from the immediately preceding fiscal year as a result of any improvement to or change in the actual or authorized use of the property, exceeds the sum obtained by adding:

(a) The amount of all the ad valorem taxes:

(1) Levied in that county on the property for the immediately preceding fiscal year; or

(2) Which would have been levied in that county on the property for the immediately preceding fiscal year if not for any exemptions from taxation that applied to the property for that prior fiscal year but do not apply to the property for the current fiscal year,

↳ whichever is greater; and

(b) A percentage of the amount determined pursuant to paragraph (a) which is equal to:

(1) The ~~lesser~~ *greater* of:

(I) The average percentage of change in the assessed valuation of all the taxable property in the county, as determined by the Department, over the fiscal year in which the levy is made and the 9 immediately preceding fiscal years; ~~or~~

(II) ~~Eight percent; or~~

~~(2) Twice the percentage of increase in the Consumer Price Index for all Urban Consumers, U.S. City Average (All Items) for the immediately preceding calendar year~~ ~~or~~ *or*

~~(III) Zero; or~~

~~(2) Eight percent,~~

↳ whichever is ~~greater~~ *less*.

2. Except as otherwise provided in or required to carry out the provisions of NRS 361.4725 to 361.4728, inclusive, the owner of any remainder parcel of real property for which no assessed valuation was separately established for the immediately preceding fiscal year, is entitled to a partial abatement of the ad valorem taxes levied in a county on that property for a fiscal year equal to the amount by which the product of the combined rate of all ad valorem taxes levied in that county on the property for that fiscal year and the amount of the assessed valuation of the property which is taxable in that county for that fiscal year, excluding any amount of that assessed valuation attributable to any improvement to or change in the actual or authorized use of the property that would not have been included in the calculation of the assessed valuation of the property for the immediately preceding fiscal year if an assessed valuation had been separately established for that property for that prior fiscal year, exceeds the sum obtained by adding:

(a) The amount of all the ad valorem taxes:

(1) Which would have been levied in that county on the property for the immediately preceding fiscal year if an assessed valuation had been separately established for that property for that prior fiscal year based upon all the assumptions, costs, values, calculations and other factors and considerations that would have been used for the valuation of that property for that prior fiscal year; or

(2) Which would have been levied in that county on the property for the immediately preceding fiscal year if an assessed valuation had been separately established for that property for that prior fiscal year based upon all the assumptions, costs, values, calculations and other factors and considerations that would have been used for the valuation of that property for that prior fiscal year, and if not for any exemptions from taxation that applied to the property for that prior fiscal year but do not apply to the property for the current fiscal year,

↳ whichever is greater; and

(b) A percentage of the amount determined pursuant to paragraph (a) which is equal to:

(1) The ~~lesser~~ *greater* of:

(I) The average percentage of change in the assessed valuation of all the taxable property in the county, as determined by the Department, over the fiscal year in which the levy is made and the 9 immediately preceding fiscal years; ~~or~~

(II) ~~Eight percent; or~~



~~(2)~~ Twice the percentage of increase in the Consumer Price Index for all Urban Consumers, U.S. City Average (All Items) for the immediately preceding calendar year ~~+~~; or

*(III) Zero; or*

*(2) Eight percent,*

➤ whichever is ~~greater~~ less.

3. The provisions of subsection 1 do not apply to any property for which the provisions of subsection 1 of NRS 361.4723 or subsection 1 of NRS 361.4724 provide a greater abatement from taxation.

4. Except as otherwise required to carry out the provisions of NRS 361.473 to 361.4733, inclusive, and any regulations adopted pursuant thereto, the amount of any reduction in the ad valorem taxes levied in a county for a fiscal year as a result of the application of the provisions of subsections 1 and 2 must be deducted from the amount of ad valorem taxes each taxing entity would otherwise be entitled to receive for that fiscal year in the same proportion as the rate of ad valorem taxes levied in the county on the property by or on behalf of that taxing entity for that fiscal year bears to the combined rate of all ad valorem taxes levied in the county on the property by or on behalf of all taxing entities for that fiscal year.

5. The Nevada Tax Commission shall adopt such regulations as it deems appropriate to ensure that this section is carried out in a uniform and equal manner.

6. For the purposes of this section ~~+~~

~~(a) "Ad valorem taxes levied in a county" means any ad valorem taxes levied by the State or any other taxing entity in a county;~~

~~(b) "Remainder", "remainder" parcel of real property~~ means a parcel of real property which remains after the creation of new parcels of real property for development from one or more existing parcels of real property, if the use of that remaining parcel has not changed from the immediately preceding fiscal year.

~~(c) "Taxing entity" means the State and any political subdivision or other legal entity in this State which has the right to receive money from ad valorem taxes.~~

**Sec. 16.** NRS 361.4722 is hereby amended to read as follows:

361.4722 1. Except as otherwise provided in or required to carry out the provisions of subsection 3 and NRS 361.4725 to 361.4728, inclusive, the owner of any parcel or other taxable unit of property, including property entered on the central assessment roll, for which an assessed valuation was separately established for the immediately preceding fiscal year is entitled to a partial abatement of the ad valorem taxes levied in a county on that property each fiscal year equal to the amount by which the product of the combined rate of all ad valorem taxes levied in that county on the property for that fiscal year and the amount of the assessed valuation of the property which is taxable in that county for that fiscal year, excluding any increase in the assessed valuation of the property from the immediately preceding fiscal year as a result of any improvement to or change in the actual or authorized use of the property, exceeds the sum obtained by adding:

(a) The amount of all the ad valorem taxes:

(1) Levied in that county on the property for the immediately preceding fiscal year; or

(2) Which would have been levied in that county on the property for the immediately preceding fiscal year if not for any exemptions from taxation that applied to the property for that prior fiscal year but do not apply to the property for the current fiscal year,

➤ whichever is greater; and

(b) A percentage of the amount determined pursuant to paragraph (a) which is equal to:

(1) The ~~lesser~~ greater of:



(I) The average percentage of change in the assessed valuation of all the taxable property in the county, as determined by the Department, over the fiscal year in which the levy is made and the 9 immediately preceding fiscal years; ~~{or}~~

(II) ~~{Eight percent; or~~

~~(2)} Twice the percentage of increase in the Consumer Price Index for all Urban Consumers, U.S. City Average (All Items) for the immediately preceding calendar year ~~{}~~; or~~

*(III) Zero; or*

*(2) Eight percent,*

↳ whichever is ~~{greater;}~~ less.

2. Except as otherwise provided in or required to carry out the provisions of NRS 361.4725 to 361.4728, inclusive, the owner of any remainder parcel of real property for which no assessed valuation was separately established for the immediately preceding fiscal year, is entitled to a partial abatement of the ad valorem taxes levied in a county on that property for a fiscal year equal to the amount by which the product of the combined rate of all ad valorem taxes levied in that county on the property for that fiscal year and the amount of the assessed valuation of the property which is taxable in that county for that fiscal year, excluding any amount of that assessed valuation attributable to any improvement to or change in the actual or authorized use of the property that would not have been included in the calculation of the assessed valuation of the property for the immediately preceding fiscal year if an assessed valuation had been separately established for that property for that prior fiscal year, exceeds the sum obtained by adding:

(a) The amount of all the ad valorem taxes:

(1) Which would have been levied in that county on the property for the immediately preceding fiscal year if an assessed valuation had been separately established for that property for that prior fiscal year based upon all the assumptions, costs, values, calculations and other factors and considerations that would have been used for the valuation of that property for that prior fiscal year; or

(2) Which would have been levied in that county on the property for the immediately preceding fiscal year if an assessed valuation had been separately established for that property for that prior fiscal year based upon all the assumptions, costs, values, calculations and other factors and considerations that would have been used for the valuation of that property for that prior fiscal year, and if not for any exemptions from taxation that applied to the property for that prior fiscal year but do not apply to the property for the current fiscal year,

↳ whichever is greater; and

(b) A percentage of the amount determined pursuant to paragraph (a) which is equal to:

(1) The ~~{lesser}~~ greater of:

(I) The average percentage of change in the assessed valuation of all the taxable property in the county, as determined by the Department, over the fiscal year in which the levy is made and the 9 immediately preceding fiscal years; ~~{or}~~

(II) ~~{Eight percent; or~~

~~(2)} Twice the percentage of increase in the Consumer Price Index for all Urban Consumers, U.S. City Average (All Items) for the immediately preceding calendar year ~~{}~~; or~~

*(III) Zero; or*

*(2) Eight percent,*

↳ whichever is ~~{greater;}~~ less.

3. The provisions of subsection 1 do not apply to any property for which the provisions of subsection 1 of NRS 361.4723 or subsection 1 of NRS 361.4724 provide a greater abatement from taxation.

4. Except as otherwise required to carry out the provisions of NRS ~~{361.473 to 361.4733, inclusive,}~~ 361.4732 and any regulations adopted pursuant ~~{thereto,}~~ to NRS 361.4733, the amount of any reduction in the ad valorem taxes levied in a county for a fiscal year as a result of the application of the provisions of subsections 1 and 2 must be deducted from the amount of ad valorem taxes each taxing entity would otherwise be entitled to receive for that fiscal year in the same proportion as the rate of ad valorem taxes levied in the county on the property by or on behalf of that taxing entity for that fiscal year bears to the combined rate of all ad valorem taxes levied in the county on the property by or on behalf of all taxing entities for that fiscal year.

5. The Nevada Tax Commission shall adopt such regulations as it deems appropriate to ensure that this section is carried out in a uniform and equal manner.

6. For the purposes of this section ~~f:~~

~~(a) "Ad valorem taxes levied in a county" means any ad valorem taxes levied by the State or any other taxing entity in a county.~~

~~(b) "Remainder",~~ "remainder" means a parcel of real property which remains after the creation of new parcels of real property for development from one or more existing parcels of real property, if the use of that remaining parcel has not changed from the immediately preceding fiscal year.

~~(c) "Taxing entity" means the State and any political subdivision or other legal entity in this State which has the right to receive money from ad valorem taxes.~~

**Sec. 17.** NRS 361.4723 is hereby amended to read as follows:

361.4723 The Legislature hereby finds and declares that an increase in the tax bill of the owner of a home by more than 3 percent over the tax bill of that homeowner for the previous year constitutes a severe economic hardship within the meaning of subsection 10 of Section 1 of Article 10 of the Nevada Constitution. The Legislature therefore directs a partial abatement of taxes for such homeowners as follows:

1. Except as otherwise provided in or required to carry out the provisions of subsection 2 and NRS 361.4725 to 361.4728, inclusive, the owner of a single-family residence which is the primary residence of the owner is entitled to a partial abatement of the ad valorem taxes levied in a county on that property each fiscal year equal to the amount by which the product of the combined rate of all ad valorem taxes levied in that county on the property for that fiscal year and the amount of the assessed valuation of the property which is taxable in that county for that fiscal year, excluding any increase in the assessed valuation of the property from the immediately preceding fiscal year as a result of any improvement to or change in the actual or authorized use of the property, exceeds the sum obtained by adding:

(a) The amount of all the ad valorem taxes:

(1) Levied in that county on the property for the immediately preceding fiscal year; or

(2) Which would have been levied in that county on the property for the immediately preceding fiscal year if not for any exemptions from taxation that applied to the property for that prior fiscal year but do not apply to the property for the current fiscal year,

↳ whichever is greater; and

(b) Three percent of the amount determined pursuant to paragraph (a).

2. The provisions of subsection 1 do not apply to any property for which:

1 (a) No assessed valuation was separately established for the immediately  
2 preceding fiscal year; or

3 (b) The provisions of subsection 1 of NRS 361.4722 provide a greater  
4 abatement from taxation.

5 3. Except as otherwise required to carry out the provisions of NRS ~~{361.473~~  
6 ~~to 361.4733, inclusive.}~~ 361.4732 and any regulations adopted pursuant ~~{thereto.}~~ to  
7 NRS 361.4733, the amount of any reduction in the ad valorem taxes levied in a  
8 county for a fiscal year as a result of the application of the provisions of subsection  
9 1 must be deducted from the amount of ad valorem taxes each taxing entity would  
10 otherwise be entitled to receive for that fiscal year in the same proportion as the rate  
11 of ad valorem taxes levied in the county on the property by or on behalf of that  
12 taxing entity for that fiscal year bears to the combined rate of all ad valorem taxes  
13 levied in the county on the property by or on behalf of all taxing entities for that  
14 fiscal year.

15 4. The Nevada Tax Commission shall adopt such regulations as it deems  
16 appropriate to carry out this section, including, without limitation, regulations  
17 providing a methodology for applying the partial abatement provided pursuant to  
18 subsection 1 to a parcel of real property of which only a portion qualifies as a  
19 single-family residence which is the primary residence of the owner and the  
20 remainder is used in another manner.

21 5. The owner of a single-family residence does not become ineligible for the  
22 partial abatement provided pursuant to subsection 1 as a result of:

23 (a) The operation of a home business out of a portion of that single-family  
24 residence; or

25 (b) The manner in which title is held by the owner if the owner occupies the  
26 residence, including, without limitation, if the owner has placed the title in a trust  
27 for purposes of estate planning.

28 6. For the purposes of this section:

29 (a) ~~“Ad valorem taxes levied in a county” means any ad valorem taxes levied~~  
30 ~~by the State or any other taxing entity in a county.~~

31 ~~—(b)}~~ “Primary residence of the owner” means a residence which:

32 (1) Is designated by the owner as the primary residence of the owner in this  
33 State, exclusive of any other residence of the owner in this State; and

34 (2) Is not rented, leased or otherwise made available for exclusive  
35 occupancy by any person other than the owner of the residence and members of the  
36 family of the owner of the residence.

37 ~~{(e)}~~ (b) “Single-family residence” means a parcel or other unit of real  
38 property or unit of personal property which is intended or designed to be occupied  
39 by one family with facilities for living, sleeping, cooking and eating.

40 ~~{(d)}~~ “Taxing entity” means the State and any political subdivision or other  
41 legal entity in this State which has the right to receive money from ad valorem  
42 taxes.

43 ~~—(e)}~~ (c) “Unit of personal property” includes, without limitation, any:

44 (1) Mobile or manufactured home, whether or not the owner thereof also  
45 owns the real property upon which it is located; or

46 (2) Taxable unit of a condominium, common-interest community, planned  
47 unit development or similar property,

48 ~~—~~ if classified as personal property for the purposes of this chapter.

49 ~~{(f)}~~ (d) “Unit of real property” includes, without limitation, any taxable unit  
50 of a condominium, common-interest community, planned unit development or  
51 similar property, if classified as real property for the purposes of this chapter.

1       **Sec. 18.** NRS 361.4724 is hereby amended to read as follows:

2       361.4724 The Legislature hereby finds and declares that many Nevadans who  
3 cannot afford to own their own homes would be adversely affected by large  
4 unanticipated increases in property taxes, as those tax increases are passed down to  
5 renters in the form of rent increases and therefore the benefits of a charitable  
6 exemption pursuant to subsection 8 of Section 1 of Article 10 of the Nevada  
7 Constitution should be afforded to those Nevadans through an abatement granted to  
8 the owners of residential rental dwellings who charge rent that does not exceed  
9 affordable housing standards for low-income housing. The Legislature therefore  
10 directs a partial abatement of taxes for such owners as follows:

11       1. Except as otherwise provided in or required to carry out the provisions of  
12 subsection 2 and NRS 361.4725 to 361.4728, inclusive, if the amount of rent  
13 collected from each of the tenants of a residential dwelling does not exceed the fair  
14 market rent for the county in which the dwelling is located, as most recently  
15 published by the United States Department of Housing and Urban Development,  
16 the owner of the dwelling is entitled to a partial abatement of the ad valorem taxes  
17 levied in a county on that property for each fiscal year equal to the amount by  
18 which the product of the combined rate of all ad valorem taxes levied in that county  
19 on the property for that fiscal year and the amount of the assessed valuation of the  
20 property which is taxable in that county for that fiscal year, excluding any increase  
21 in the assessed valuation of the property from the immediately preceding fiscal year  
22 as a result of any improvement to or change in the actual or authorized use of the  
23 property, exceeds the sum obtained by adding:

24       (a) The amount of all the ad valorem taxes:

25       (1) Levied in that county on the property for the immediately preceding  
26 fiscal year; or

27       (2) Which would have been levied in that county on the property for the  
28 immediately preceding fiscal year if not for any exemptions from taxation that  
29 applied to the property for that prior fiscal year but do not apply to the property for  
30 the current fiscal year,

31       ↳ whichever is greater; and

32       (b) Three percent of the amount determined pursuant to paragraph (a).

33       2. The provisions of subsection 1 do not apply to:

34       (a) Any hotels, motels or other forms of transient lodging;

35       (b) Any property for which no assessed valuation was separately established  
36 for the immediately preceding fiscal year; and

37       (c) Any property for which the provisions of subsection 1 of NRS 361.4722  
38 provide a greater abatement from taxation.

39       3. Except as otherwise required to carry out the provisions of NRS ~~361.473~~  
40 ~~to 361.4733, inclusive,~~ 361.4732 and any regulations adopted pursuant ~~thereto,~~ to  
41 NRS 361.4733, the amount of any reduction in the ad valorem taxes levied in a  
42 county for a fiscal year as a result of the application of the provisions of subsection  
43 1 must be deducted from the amount of ad valorem taxes each taxing entity would  
44 otherwise be entitled to receive for that fiscal year in the same proportion as the rate  
45 of ad valorem taxes levied in the county on the property by or on behalf of that  
46 taxing entity for that fiscal year bears to the combined rate of all ad valorem taxes  
47 levied in the county on the property by or on behalf of all taxing entities for that  
48 fiscal year.

49       4. The Nevada Tax Commission shall adopt such regulations as it deems  
50 appropriate to carry out this section.

51       ~~[5. For the purposes of this section:~~

52       ~~—(a) “Ad valorem taxes levied in a county” means any ad valorem taxes levied~~  
53 ~~by the State or any other taxing entity in a county.~~

~~(b) "Taxing entity" means the State and any political subdivision or other legal entity in this State which has the right to receive money from ad valorem taxes.~~

**Sec. 19.** NRS 361.4725 is hereby amended to read as follows:

361.4725 1. ~~[Notwithstanding]~~ *Except as otherwise provided in this section and notwithstanding* the provisions of NRS 361.4722, 361.4723 and 361.4724, if the taxable value of any parcel or other taxable unit of property:

(a) Decreases by 15 percent or more from its taxable value on:

(1) July 1, 2003; or

(2) July 1 of the second year immediately preceding the lien date for the current year,

↳ whichever is later; and

(b) For any fiscal year beginning on or after July 1, 2005, increases by 15 percent or more from its taxable value for the immediately preceding fiscal year,

↳ the amount of any ad valorem taxes levied in a county which, if not for the provisions of NRS 361.4722, 361.4723 and 361.4724, would otherwise have been collected for the property for that fiscal year as a result of that increase in taxable value, excluding any amount attributable to any increase in the taxable value of the property above the taxable value of the property on the most recent date determined pursuant to paragraph (a), must be levied on the property and carried forward each fiscal year, without any penalty or interest, in such a manner that one-third of that amount may be collected during that fiscal year and each of the succeeding 2 fiscal years.

2. *If the total amount otherwise required to be collected during a fiscal year and each of the succeeding 2 fiscal years pursuant to subsection 1 for a parcel or other taxable unit of property is less than or equal to \$100, the entire amount may be levied on the property and collected during that initial fiscal year.*

3. *The Nevada Tax Commission may exempt from the requirements of this section the levy of any taxes in an amount which is less than the cost of collecting those taxes.*

4. The amount of any taxes ~~[which are carried forward and]~~ levied on any property pursuant to this section must be added to the amount of ad valorem taxes each taxing entity would otherwise be entitled to receive for a fiscal year in the same proportion as the rate of ad valorem taxes levied in the county on the property by or on behalf of that taxing entity for that fiscal year bears to the combined rate of all ad valorem taxes levied in the county on the property by or on behalf of all taxing entities for that fiscal year.

~~[3.]~~ 5. The Nevada Tax Commission shall adopt such regulations as it deems appropriate to ensure that this section is carried out in a uniform and equal manner.

~~[4. For the purposes of this section:~~

~~(a) "Ad valorem taxes levied in a county" means any ad valorem taxes levied by the State or any other taxing entity in a county.~~

~~(b) "Taxing entity" means the State and any political subdivision or other legal entity in this State which has the right to receive money from ad valorem taxes.]~~

**Sec. 20.** NRS 361.473 is hereby amended to read as follows:

361.473 *Except as otherwise required to carry out any regulations adopted pursuant to NRS 361.4733:*

1. On or before August 1 of each fiscal year, the tax receiver of each county shall determine for each parcel or other taxable unit of property located in that county, other than any property to which subsection 2 or NRS 361.4731 applies, for which the owner thereof is entitled to a partial abatement of taxes pursuant to NRS 361.4722, 361.4723 or 361.4724, and the combined overlapping tax rate applicable to the property for the current fiscal year exceeds the combined overlapping tax rate

1 applicable to the property for the immediately preceding fiscal year, the amount  
2 which equals the lesser of:

3 (a) The amount of the partial abatement of taxes to which the owner of the  
4 property is entitled pursuant to NRS 361.4722, 361.4723 or 361.4724 for the  
5 current fiscal year; or

6 (b) The product of the assessed value of the property for the current fiscal year  
7 and the difference between:

8 (1) The combined overlapping tax rate applicable to the property for the  
9 current fiscal year; and

10 (2) The combined overlapping tax rate applicable to the property for the  
11 immediately preceding fiscal year.

12 2. On or before August 1 of each fiscal year, the Department shall determine  
13 for each parcel or other taxable unit of property which is valued pursuant to NRS  
14 361.320 or 361.323, other than any property to which NRS 361.4731 applies, and  
15 for which the owner thereof is entitled to a partial abatement of taxes pursuant to  
16 NRS 361.4722, 361.4723 or 361.4724 and the combined overlapping tax rate  
17 applicable to the property for the current fiscal year exceeds the combined  
18 overlapping tax rate applicable to the property for the immediately preceding fiscal  
19 year, the amount which equals the lesser of:

20 (a) The amount of the partial abatement of taxes to which the owner of the  
21 property is entitled pursuant to NRS 361.4722, 361.4723 or 361.4724 for the  
22 current fiscal year; or

23 (b) The product of the assessed value of the property for the current fiscal year  
24 and the difference between:

25 (1) The combined overlapping tax rate applicable to the property for the  
26 current fiscal year; and

27 (2) The combined overlapping tax rate applicable to the property for the  
28 immediately preceding fiscal year.

29 3. That portion of the amount of any reduction in the ad valorem taxes levied  
30 on any parcel or other taxable unit of property to which subsection 1 or 2 applies  
31 for a fiscal year as a result of the application of NRS 361.4722, 361.4723 and  
32 361.4724 which is determined pursuant to subsection 1 or 2 must be deducted from  
33 the amount of ad valorem taxes that each taxing entity which has increased its rate  
34 of ad valorem taxes applicable to the property from the rate for the immediately  
35 preceding fiscal year, would otherwise be entitled to receive for the current fiscal  
36 year in the same proportion as that increase in its ad valorem tax rate bears to the  
37 total increase in the combined overlapping tax rate applicable to the property for the  
38 current fiscal year.

39 **Sec. 21.** NRS 361.4731 is hereby amended to read as follows:

40 361.4731 *Except as otherwise required to carry out any regulations adopted*  
41 *pursuant to NRS 361.4733:*

42 1. On or before August 1 of each fiscal year, the tax receiver of each county  
43 in which is located a redevelopment area for which there is any incremental  
44 assessed value shall determine for each parcel or other taxable unit of property in  
45 that redevelopment area, other than any property to which subsection 2 applies, for  
46 which the owner thereof is entitled to a partial abatement of taxes pursuant to NRS  
47 361.4722, 361.4723 or 361.4724, and the combined overlapping tax rate applicable  
48 to the property for the current fiscal year exceeds the combined overlapping tax rate  
49 applicable to the property for the immediately preceding fiscal year:

50 (a) The amount which equals the lesser of:

51 (1) The amount of the partial abatement of taxes to which the owner of that  
52 property is entitled pursuant to NRS 361.4722, 361.4723 or 361.4724 for the  
53 current fiscal year; or

(2) The product of the parcel-proportionate share of the base value for that property for the current fiscal year and the greater of:

(I) Zero; or

(II) The rate that results when the rate obtained by adding the combined overlapping tax rate for that property for the immediately preceding fiscal year to a percentage of that rate which is equal to the abatement percentage applicable to the property for the current fiscal year, is subtracted from the combined overlapping tax rate for that property for the current fiscal year; and

(b) The amount which equals the difference between:

(1) The amount determined pursuant to paragraph (a); and

(2) The amount of the partial abatement of taxes to which the owner of that property is entitled pursuant to NRS 361.4722, 361.4723 or 361.4724 for the current fiscal year.

2. On or before August 1 of each fiscal year, the Department shall determine for each parcel or other taxable unit of property which is valued pursuant to NRS 361.320 or 361.323 and apportioned to a redevelopment area for which there is any incremental assessed value, and for which the owner thereof is entitled to a partial abatement of taxes pursuant to NRS 361.4722, 361.4723 or 361.4724, and the combined overlapping tax rate applicable to the property for the current fiscal year exceeds the combined overlapping tax rate applicable to the property for the immediately preceding fiscal year:

(a) The amount which equals the lesser of:

(1) The amount of the partial abatement of taxes to which the owner of that property is entitled pursuant to NRS 361.4722, 361.4723 or 361.4724 for the current fiscal year; or

(2) The product of the parcel-proportionate share of the base value for that property for the current fiscal year and the greater of:

(I) Zero; or

(II) The rate that results when the rate obtained by adding the combined overlapping tax rate for that property for the immediately preceding fiscal year to a percentage of that rate which is equal to the abatement percentage applicable to the property for the current fiscal year, is subtracted from the combined overlapping tax rate for that property for the current fiscal year; and

(b) The amount which equals the difference between:

(1) The amount determined pursuant to paragraph (a); and

(2) The amount of the partial abatement of taxes to which the owner of that property is entitled pursuant to NRS 361.4722, 361.4723 or 361.4724 for the current fiscal year.

3. That portion of the amount of any reduction in the ad valorem taxes levied on any parcel or other taxable unit of property to which subsection 1 or 2 applies for a fiscal year as a result of the application of NRS 361.4722, 361.4723 or 361.4724 which is determined pursuant to:

(a) Paragraph (a) of subsection 1 or paragraph (a) of subsection 2 for each such parcel or other taxable unit of property for which the combined overlapping tax rate for the current fiscal year has increased from the combined overlapping tax rate for the immediately preceding fiscal year by a percentage that exceeds the abatement percentage for that property, must be deducted from the amount of ad valorem taxes that each redevelopment taxing entity which has increased its rate of ad valorem taxes applicable to the property from the rate for the immediately preceding fiscal year, would otherwise be entitled to receive for the current fiscal year from the ad valorem taxes levied on the base-year assessed value for that property in the same proportion as that increase in its ad valorem tax rate bears to the total increase in the

combined overlapping tax rate applicable to the property for the current fiscal year; and

(b) Paragraph (b) of subsection 1 or paragraph (b) of subsection 2 must be deducted from the amount of ad valorem taxes the redevelopment agency and each redevelopment taxing entity would otherwise be entitled to receive pursuant to paragraphs (b), (c) and (d) of subsection 1 of NRS 279.676 for the current fiscal year in the same proportion as each of those entities would otherwise share in the total amount distributed pursuant to those paragraphs.

**Sec. 22.** NRS 361.4732 is hereby amended to read as follows:

361.4732 ~~[Notwithstanding]~~ *Except as otherwise required to carry out any regulations adopted pursuant to NRS 361.4733 and notwithstanding* any other provision of NRS 361.471 to 361.4735, inclusive, to the contrary, after a parcel or other taxable unit of real property is annexed to a taxing entity:

1. The amount otherwise required to be determined pursuant to paragraph (a) of subsection 1 of NRS 361.4722, paragraph (a) of subsection 2 of NRS 361.4722, paragraph (a) of subsection 1 of NRS 361.4723 or paragraph (a) of subsection 1 of NRS 361.4724 with respect to that property for the first fiscal year in which that taxing entity is entitled to levy or require the levy on its behalf of any ad valorem taxes on the property as a result of that annexation of the property, shall be deemed to be the amount of ad valorem taxes which would have been levied on the property for the immediately preceding fiscal year if the annexation had occurred 1 year earlier, based upon the tax rates that would have applied to the property for the immediately preceding fiscal year if the annexation had occurred 1 year earlier and without regard to any exemptions from taxation that applied to the property for the immediately preceding fiscal year but do not apply to the property for the current fiscal year; and

2. For the purposes of any other calculations required pursuant to the provisions of NRS 361.471 to 361.4735, inclusive, the combined overlapping tax rate applicable to that property for the fiscal year immediately preceding the first fiscal year in which that taxing entity is entitled to levy or require the levy on its behalf of any ad valorem taxes on the property as a result of that annexation of the property, shall be deemed to be the combined overlapping tax rate that would have applied to the property for that year if the annexation had occurred 1 year earlier.

**Sec. 23.** NRS 361.4733 is hereby amended to read as follows:

361.4733 1. The Committee on Local Government Finance ~~[may]~~ *shall* adopt:

(a) *Such regulations as it determines to be appropriate to provide for the allocation among the appropriate taxing entities of the amount of any reduction in the ad valorem taxes levied on a parcel or other taxable unit of real property as a result of the application of NRS 361.4722, 361.4723 and 361.4724, in accordance with the principles that:*

(1) *Any reduction in the ad valorem taxes levied on a parcel or other taxable unit of real property as a result of the application of NRS 361.4722, 361.4723 and 361.4724 which is caused by an increase in the rate of taxes imposed by one or more taxing entities should be allocated to the taxing entities that would have received the benefit of that increase in proportion to the relative amount of benefit that otherwise would have been received from that increase;*

(2) *Any increase in the rate of ad valorem taxes imposed by a taxing entity should not affect the amount of ad valorem taxes received by other taxing entities, except for redevelopment agencies and tax increment areas whose property tax receipts depend on the tax rate of the taxing entity that increases its rate of taxes and whose territory is included, in whole or in part, in the territory of the taxing entity that increases its rate of taxes; and*



*(3) A taxing entity that does not increase its rate of ad valorem taxes should not be allocated any reduction in the ad valorem taxes levied on a parcel or other taxable unit of real property as a result of the application of NRS 361.4722, 361.4723 and 361.4724, except for any reduction caused by an increase in the assessed value of that parcel or other taxable unit of real property; and*

*(b) Subject to the principles set forth in paragraph (a):*

*(1) Such regulations as it determines to be appropriate for the administration and interpretation of the provisions of NRS 361.473, 361.4731 and 361.4732; and*

~~[(b)]~~ *(2) Regulations which provide, in a manner that is consistent with the provisions of NRS 361.473, 361.4731 and 361.4732, methodologies for allocating among the appropriate taxing entities the amount of any reduction in the ad valorem taxes levied on a parcel or other taxable unit of real property as a result of the application of NRS 361.4722, 361.4723 and 361.4724 if the property is included in or excluded from the boundaries of a redevelopment area, tax increment area or taxing entity after June 14, 2005.*

2. Any regulations adopted by the Committee on Local Government Finance pursuant to this section must be adopted in the manner prescribed for state agencies in chapter 233B of NRS.

**Sec. 24.** NRS 361.4733 is hereby amended to read as follows:

361.4733 1. The Committee on Local Government Finance ~~[may]~~ *shall* adopt:

*(a) Such regulations as it determines to be appropriate to provide for the allocation among the appropriate taxing entities of the amount of any reduction in the ad valorem taxes levied on a parcel or other taxable unit of real property as a result of the application of NRS 361.4722, 361.4723 and 361.4724, in accordance with the principles that:*

*(1) Any reduction in the ad valorem taxes levied on a parcel or other taxable unit of real property as a result of the application of NRS 361.4722, 361.4723 and 361.4724 which is caused by an increase in the rate of taxes imposed by one or more taxing entities should be allocated to the taxing entities that would have received the benefit of that increase in proportion to the relative amount of benefit that otherwise would have been received from that increase;*

*(2) Any increase in the rate of ad valorem taxes imposed by a taxing entity should not affect the amount of ad valorem taxes received by other taxing entities, except for redevelopment agencies and tax increment areas whose property tax receipts depend on the tax rate of the taxing entity that increases its rate of taxes and whose territory is included, in whole or in part, in the territory of the taxing entity that increases its rate of taxes; and*

*(3) A taxing entity that does not increase its rate of ad valorem taxes should not be allocated any reduction in the ad valorem taxes levied on a parcel or other taxable unit of real property as a result of the application of NRS 361.4722, 361.4723 and 361.4724, except for any reduction caused by an increase in the assessed value of that parcel or other taxable unit of real property; and*

*(b) Subject to the principles set forth in paragraph (a):*

*(1) Such regulations as it determines to be appropriate for the administration and interpretation of the provisions of NRS ~~[361.473, 361.4731 and]~~ 361.4732; and*

~~[(b)]~~ *(2) Regulations which provide ~~[, in a manner that is consistent with the provisions of NRS 361.473, 361.4731 and 361.4732,]~~ methodologies for allocating among the appropriate taxing entities the amount of any reduction in the ad valorem taxes levied on a parcel or other taxable unit of real property as a result of the application of NRS 361.4722, 361.4723 and 361.4724 if the property is included in*

1 or excluded from the boundaries of a redevelopment area, tax increment area or  
2 taxing entity after June 14, 2005.

3 2. Any regulations adopted by the Committee on Local Government Finance  
4 pursuant to this section must be adopted in the manner prescribed for state agencies  
5 in chapter 233B of NRS.

6 **Sec. 25.** NRS 361.4734 is hereby amended to read as follows:

7 361.4734 1. A taxpayer who is aggrieved by a determination of the  
8 applicability of a partial abatement from taxation pursuant to NRS 361.4722,  
9 361.4723 or 361.4724 may, if the property which is the subject of that  
10 determination:

11 (a) Is not valued pursuant to NRS 361.320 or 361.323, submit a written  
12 petition for the review of that determination to the tax receiver of the county in  
13 which the property is located. *The petition must be submitted on or before*  
14 *January 15 of the fiscal year for which the determination is effective.* The tax  
15 receiver shall, after consulting with the county assessor of that county regarding the  
16 determination and within 30 days after receiving the petition, render a decision on  
17 the petition and notify the taxpayer of that decision.

18 (b) Is valued pursuant to NRS 361.320 or 361.323, submit a written petition for  
19 the review of that determination to the Department. The Department shall, within  
20 30 days after receiving the petition, render a decision on the petition and notify the  
21 taxpayer of that decision.

22 2. A taxpayer who is aggrieved by a decision rendered by a tax receiver or the  
23 Department pursuant to subsection 1 may, within 30 days after receiving notice of  
24 that decision, appeal the decision to the Nevada Tax Commission.

25 3. A taxpayer who is aggrieved by a determination of the Nevada Tax  
26 Commission rendered on an appeal made pursuant to subsection 2 is entitled to a  
27 judicial review of that determination.

28 **Sec. 26.** NRS 361.4835 is hereby amended to read as follows:

29 361.4835 1. If the county treasurer or the county assessor finds that a  
30 person's failure to make a timely return or payment of tax that is assessed by the  
31 county treasurer or county assessor and that is imposed pursuant to chapter 361 of  
32 NRS, except NRS 361.320, is the result of circumstances beyond his control and  
33 occurred despite the exercise of ordinary care and without intent, the county  
34 treasurer or the county assessor may relieve him of all or part of any interest or  
35 penalty, or both.

36 2. A person seeking this relief must *pay the amount of the tax due and,*  
37 *within 30 days after the date the payment is made,* file a statement setting forth the  
38 facts upon which he bases his claim with the county treasurer or the county  
39 assessor.

40 3. The county treasurer or the county assessor shall disclose, upon the request  
41 of any person:

42 (a) The name of the person; and

43 (b) The amount of the relief.

44 4. If the relief sought by the taxpayer is denied, he may appeal from the denial  
45 to the Nevada Tax Commission.

46 5. The county treasurer or the county assessor may defer the decision to the  
47 Department.

48 **Sec. 27.** Section 57 of chapter 496, Statutes of Nevada 2005, at page 2680, is  
49 hereby amended to read as follows:

50 Sec. 57. 1. This section and sections 52.1 to 52.8, inclusive, of this  
51 act become effective upon passage and approval.

52 2. Sections 1 to 22, inclusive, 24 to 28, inclusive, 42 to 52, inclusive,  
53 and 53 to 56, inclusive, of this act become effective on July 1, 2005.

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

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

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

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

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

**Sec. 28.** 1. NRS 361.4711, 361.4713, 361.4714, 361.4716, 361.4717, 361.4718, 361.4719, 361.472, 361.473 and 361.4731 are hereby repealed.

2. Section 23 of chapter 496, Statutes of Nevada 2005, at page 2660, is hereby repealed.

**Sec. 29.** 1. The Legislature hereby approves, confirms and ratifies the regulations adopted by the Committee on Local Government Finance pursuant to NRS 361.4733 before the effective date of this section.

2. The Committee on Local Government Finance shall adopt the regulations required pursuant to the amendatory provisions of section 23 of this act not later than December 31, 2007.

**Sec. 30.** 1. This section and section 27, subsection 2 of section 28 and section 29 of this act become effective upon passage and approval.

2. Sections 1 to 13, inclusive, 15, 19 to 23, inclusive, 25 and 26 of this act become effective on July 1, 2007.

3. Sections 15 and 23 of this act expire by limitation on December 31, 2007.

4. Sections 14, 16, 17, 18 and 24 and subsection 1 of section 28 of this act become effective on January 1, 2008.

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#### LEADLINES OF REPEALED SECTIONS OF NRS AND TEXT OF REPEALED SECTION OF STATUTES OF NEVADA

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**361.4711** "Abatement percentage" defined.

**361.4713** "Base-year assessed value" defined.

**361.4714** "Base-year assessed value percentage" defined.

**361.4716** "Incremental assessed value" defined.

**361.4717** "Parcel-proportionate share of the base value" defined.

**361.4718** "Redevelopment agency" defined.

**361.4719** "Redevelopment area" defined.

**361.472** "Redevelopment taxing entity" defined.

**361.473** Allocation of certain portions of reduction in revenue resulting from partial abatements applicable to property for which tax rate increases: Generally.

**361.4731** Allocation of certain portions of reduction in revenue resulting from partial abatements applicable to property for which tax rate increases: Property in or apportioned to redevelopment area.

#### Section 23 of chapter 496, Statutes of Nevada 2005:

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

361.530 ~~{1. Except as otherwise provided in this section, on}~~ **On** all money collected from personal property tax by the several county assessors and county treasurers, there must be reserved and paid into the county treasury, for the benefit of the general fund of their respective counties, by

the county assessor or county treasurer, a percentage commission of ~~{8}~~ 6 percent on the gross amount of collections from personal property tax.

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