

ASSEMBLY BILL NO. 307—ASSEMBLYMEN AIZLEY, BOBZIEN,
OHRENSCHALL; DONDERO LOOP, GRADY, HOGAN,
MASTROLUCA, MCCLAIN AND SEGERBLOM

MARCH 12, 2009

JOINT SPONSOR: SENATOR AMODEI

Referred to Committee on Taxation

SUMMARY—Revises provisions governing the publication of
certain information relating to property taxes.
(BDR 32-714)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to property taxes; revising provisions governing
the publication of certain information relating to property
taxes for certain counties; and providing other matters
properly relating thereto.

Legislative Counsel's Digest:

Section 1 of this bill requires a county whose population is 100,000 or more
(currently Clark and Washoe Counties) to publish the annual list of all taxpayers on
the secured roll and the property values only on a website or other Internet site that
is operated or administered by or on behalf of the county or county assessor,
thereby removing the requirement to publish this information in a newspaper of
general circulation in the county or to mail the list to each taxpayer. There are no
changes to the requirements of publication for a county whose population is less
than 100,000. (NRS 361.300)

Section 2 of this bill amends the requirements for notices of delinquencies for a
county whose population is 100,000 or more, providing for publication of such
notices on the website or other Internet site. There are no changes to the
requirements for publication of delinquencies for a county whose population is less
than 100,000. (NRS 361.565)



* A B 3 0 7 *

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

Section 1. NRS 361.300 is hereby amended to read as follows:
361.300 1. On or before January 1 of each year, the county assessor shall transmit to the county clerk, post at the front door of the courthouse and publish in a newspaper published in the county a notice to the effect that the secured tax roll is completed and open for inspection by interested persons of the county.

2. If the county assessor fails to complete the assessment roll in the manner and at the time specified in this section, the board of county commissioners shall not allow him a salary or other compensation for any day after January 1 during which the roll is not completed, unless excused by the board of county commissioners.

3. ~~Except as otherwise provided in subsection 4, each~~ *Each* board of county commissioners *of a county whose population is 100,000 or more* shall by resolution, before December 1 of any fiscal year in which assessment is made, require the county assessor to prepare a list of all the taxpayers on the secured roll in the county and the total valuation of property on which they severally pay taxes and direct the county assessor ~~to~~ *to cause such list and valuations to be posted on a website or other Internet site that is operated or administered by or on behalf of the county or county assessor.*

4. *Except as otherwise provided in subsection 5, each board of county commissioners of a county whose population is less than 100,000 shall by resolution, before December 1 of any fiscal year in which assessment is made, require the county assessor to prepare a list of all the taxpayers on the secured roll in the county and the total valuation of property on which they severally pay taxes and direct the county assessor:*

(a) To cause such list and valuations to be printed and delivered by the county assessor or mailed by him on or before January 1 of the fiscal year in which assessment is made to each taxpayer in the county; or

(b) To cause such list and valuations to be published once on or before January 1 of the fiscal year in which assessment is made in a newspaper of general circulation in the county.

➔ In addition to complying with paragraph (a) or (b), the list and valuations may also be posted in a public area of the public libraries and branch libraries located in the county, in a public area of the county courthouse and the county office building in which the county assessor's office is located, and on a website or other Internet site that is operated or administered by or on behalf of the county or county assessor.



* A B 3 0 7 *

~~14~~ 5. A board of county commissioners *of a county whose population is less than \$100,000* may, in the resolution required by subsection ~~13~~ 4, authorize the county assessor not to deliver or mail the list, as provided in paragraph (a) of subsection ~~13~~ 4, to taxpayers whose property is assessed at \$1,000 or less and direct the county assessor to mail to each such taxpayer a statement of the amount of his assessment. Failure by a taxpayer to receive such a mailed statement does not invalidate any assessment.

~~15~~ 6. The several boards of county commissioners in the State may allow the bill contracted with their approval by the county assessor under this section on a claim to be allowed and paid as are other claims against the county.

~~16~~ 7. Whenever property is appraised or reappraised pursuant to NRS 361.260, the county assessor shall, on or before December 18 of the fiscal year in which the appraisal or reappraisal is made, deliver or mail to each owner of such property a written notice stating the assessed valuation of the property as determined from the appraisal or reappraisal.

~~17~~ 8. If the secured tax roll is changed pursuant to NRS 361.310, the county assessor shall mail an amended notice of assessed valuation to each affected taxpayer. The notice must include:

(a) The information set forth in subsection ~~16~~ 7 for the new assessed valuation.

(b) The dates for appealing the new assessed valuation.

~~18~~ 9. Failure by the taxpayer to receive a notice required by this section does not invalidate the appraisal or reappraisal.

~~19~~ 10. In addition to complying with subsections ~~16~~ 7 and ~~17~~ 8, a county assessor shall:

(a) Provide without charge a copy of a notice of assessed valuation to the owner of the property upon request.

(b) Post the information included in a notice of assessed valuation on a website or other Internet site, if any, that is operated or administered by or on behalf of the county or the county assessor.

Sec. 2. NRS 361.565 is hereby amended to read as follows:

361.565 1. Except as otherwise provided in subsection 3, if the tax remains delinquent 30 days after the first Monday in April of each year, the tax receiver of the county shall cause notice of the delinquency to be published at least once *on the website or other Internet site that is operated or administered by or on behalf of the county or county assessor or* in the newspaper which publishes the list of taxpayers pursuant to *subsection 3 or 4 of* NRS 361.300 ~~1~~, *as appropriate*. If there is no *Internet site for the county or county assessor or* newspaper in the county, the notice must be posted in at least five conspicuous places within the county.



1 2. The cost of publication in each case must be charged to the
2 delinquent taxpayer, and is not a charge against the State or county.
3 The publication must be made at not more than legal rates.

4 3. If the delinquent property consists of unimproved real estate
5 assessed at a sum not exceeding \$25, the notice must be given by
6 posting a copy of the notice in three conspicuous places within the
7 county without publishing the notice in a newspaper.

8 4. The notice must contain the information required for a
9 notice mailed pursuant to NRS 361.5648.

10 **Sec. 3.** This act becomes effective on July 1, 2009.

