

Amendment No. 413

Assembly Amendment to Assembly Bill No. 345

(BDR 32-101)

Proposed by: Assembly Committee on Taxation**Amends:** Summary: Yes Title: Yes 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 dashed underlining* is newly added transitory language.

SJC/BJE



Date: 4/15/2009

A.B. No. 345—Makes various changes concerning the veterans' exemptions from property taxes and governmental services taxes. (BDR 32-101)



ASSEMBLY BILL NO. 345—COMMITTEE ON TAXATION

(ON BEHALF OF THE LEGISLATIVE COMMISSION’S SUBCOMMITTEE TO STUDY ISSUES
RELATING TO SENIOR CITIZENS AND VETERANS)

MARCH 13, 2009

Referred to Committee on Taxation

SUMMARY—Makes various changes concerning ~~the veterans’~~ certain exemptions from property taxes and governmental services taxes. (BDR 32-101)

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 taxation; revising the ~~amounts of certain veterans’~~ provisions governing the calculation of exemptions from property taxes and governmental services taxes, ~~for surviving spouses, persons who are blind and veterans;~~ for surviving spouses, persons who are blind and veterans; expanding the applicability of the exemptions from those taxes for veterans with permanent service-connected disabilities; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law exempts from property taxation certain specified amounts of the assessed value of the property of surviving spouses and of persons who are blind, and requires the annual adjustment of those amounts to account for increases in the Consumer Price Index from July 2003. (NRS 361.080, 361.085) Sections 2 and 3 of this bill update the specified amounts to reflect the increases in the Consumer Price Index from July 2003, require the annual adjustment of the exemption amounts to account for increases in the Consumer Price Index from July 2008, and clarify the portion of the Index applicable to each adjustment.

Existing law exempts from property taxation \$2,000 of the assessed value of the property of a veteran who served on active duty under certain specified circumstances and requires the annual adjustment of that amount to account for increases in the Consumer Price Index from July 2003. (NRS 361.090) **Section 4** of this bill increases that exemption to \$2,500, requires the annual adjustment of that amount to account for increases in the Consumer Price Index from July 2008, and clarifies the portion of the Index applicable to each adjustment.

Existing law provides an exemption from property taxation for the property of a veteran with a permanent service-connected disability, or of his surviving spouse, in the amount of \$20,000 of assessed value for a veteran with a total disability, \$15,000 of assessed value for a veteran with a disability of 80 to 99 percent and \$10,000 of assessed value for a veteran with a disability of 60 to 79 percent, and requires the annual adjustment of those amounts to account for increases in the Consumer Price Index from July 2003. (NRS 361.091) **Section 5** of this bill expands the applicability of the exemption to include a veteran whose disability, regardless of the percentage thereof, renders him unemployable, ~~increases the amount of the~~

~~exemption for such a veteran and a veteran with a total disability to 100 percent of assessed value,~~ updates the specified amounts ~~for veterans with partial disabilities~~ to reflect the increases in the Consumer Price Index from July 2003, ~~expands the applicability of the exemption to include a veteran with a disability of 40 to 50 percent in the amount of \$5,000 of assessed value,~~ requires the annual adjustment of the exemption amounts to account for increases in the Consumer Price Index from July 2008, and clarifies the portion of the Index applicable to each adjustment. ~~(Sections 4 and 8)~~ **Section 12** of this bill ~~cause~~ **causes** the provisions expanding the applicability of the ~~exemption~~ **exemptions in sections 6 and 11 of this bill** to terminate on July 1, 2049.

Sections ~~(5-8)~~ 7-12 of this bill similarly revise the corresponding ~~veterans'~~ exemptions from governmental services taxes.

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

Section 1. The Legislature hereby finds that each exemption provided by this act from any ad valorem tax on property:

1. Will achieve a bona fide social or economic purpose and that the benefits of the exemption are expected to exceed any adverse effect of the exemption on the provision of services to the public by the State or a local government that would otherwise receive revenue from the tax from which the exemption would be granted; and

2. Will not impair adversely the ability of the State or a local government to pay, when due, all interest and principal on any outstanding bonds or any other obligations for which revenue from the tax from which the exemption would be granted was pledged.

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

~~361.080~~ 1. The property of surviving spouses, not to exceed the amount of ~~(\$1,000)~~ **\$1,190** 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 affidavit, the county assessor shall mail a form for renewal of the exemption to the person each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption.

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

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

6. Beginning with the ~~2005-2006~~ **2010-2011** 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 **for All Urban Consumers, West Urban Area** (All ~~Items~~)

1 Items, Not Seasonally Adjusted, from July ~~2003~~ 2008 to the July preceding the
2 fiscal year for which the adjustment is calculated. The Department shall provide to
3 each county assessor the adjusted amount, in writing, on or before September 30 of
4 each year.

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

6 361.085 1. The property of each person who is blind, not to exceed the
7 amount of ~~[\$2,000]~~ \$3,560 of assessed valuation, is exempt from taxation,
8 including community property to the extent only of the interest therein of the
9 person who is blind, but no such exemption may be allowed to anyone but a bona
10 fide resident of this State, and must be allowed in but one county in this State on
11 account of the same person.

12 2. The person claiming such an exemption must file with the county assessor
13 an affidavit declaring that he is a bona fide resident of the State of Nevada who
14 meets all the other requirements for the exemption and that the exemption is not
15 claimed in any other county in this State. The affidavit must be made before the
16 county assessor or a notary public. After the filing of the original affidavit, the
17 county assessor shall mail a form for renewal of the exemption to the person each
18 year following a year in which the exemption was allowed for that person. The
19 form must be designed to facilitate its return by mail by the person claiming the
20 exemption.

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

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

28 5. Beginning with the ~~2005-2006~~ 2010-2011 Fiscal Year, the monetary
29 amount in subsection 1 must be adjusted for each fiscal year by adding to the
30 amount the product of the amount multiplied by the percentage increase in the
31 Consumer Price Index for All Urban Consumers, West Urban Area (All ~~Items~~)
32 Items, Not Seasonally Adjusted, from July ~~2003~~ 2008 to the July preceding the
33 fiscal year for which the adjustment is calculated. The Department shall provide to
34 each county assessor the adjusted amount, in writing, on or before September 30 of
35 each year.

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

40 ~~Sec. 2~~ **Sec. 4. NRS 361.090 is hereby amended to read as follows:**

41 361.090 1. The property, to the extent of ~~[\$2,000]~~ \$2,500 assessed
42 valuation, of any actual bona fide resident of the State of Nevada who:

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

51 (b) Has served on active duty in connection with carrying out the authorization
52 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]~~ *\$2,500 of the* 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 affidavit may be filed at any time by a person claiming exemption from taxation on personal property.

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

(a) The renewal of the exemption; and

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

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.

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

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

7. If any person files a false affidavit or produces 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.

8. Beginning with the ~~[2005-2006]~~ *2010-2011* Fiscal Year, the monetary amounts in subsections 1 and 2 must be adjusted for each fiscal year by adding to ~~[the]~~ *each* amount the product of the amount multiplied by the percentage increase in the Consumer Price Index *for All Urban Consumers, West Urban Area* (All ~~[Items]~~ *Items, Not Seasonally Adjusted*), from July ~~[2003]~~ *2008* 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. 3.]~~ *Sec. 5.* NRS 361.091 is hereby amended to read as follows:

361.091 1. ~~[A]~~ *The property of a* bona fide resident of the State of Nevada who has incurred a permanent service-connected disability and has been honorably

discharged from the Armed Forces of the United States, or *of* his surviving spouse, is ~~entitled to an exemption.~~

~~2. The amount of exemption is based on the total percentage of permanent service-connected disability. The maximum allowable exemption for total permanent disability is the first \$20,000 assessed valuation. A person with]~~ *exempt from taxation to the extent of:*

(a) If he has a permanent service-connected disability of 100 percent or his permanent service-connected disability renders him unemployable, [100 percent] \$23,770 of assessed value.

(b) Except as otherwise provided in paragraph (a), if he has a permanent service-connected disability of:

~~[(a)] (1) Eighty to 99 percent, inclusive, [is entitled to an exemption of \$15,000]~~ *\$17,820 of assessed value.*

~~[(b)] (2) Sixty to 79 percent, inclusive, [is entitled to an exemption of \$10,000]~~ *\$11,880 of assessed value.*

~~[(3) Forty to 59 percent, inclusive, \$5,000 of assessed value.]~~

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

~~[(3)]~~ *2.* The exemption may be allowed only to a claimant who has filed an affidavit with his claim for exemption on real property pursuant to NRS 361.155. The affidavit may be made at any time by a person claiming an exemption from taxation on personal property.

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

(a) The renewal of the exemption; and

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

➤ 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.

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

(a) An honorable discharge or other document of honorable separation from the Armed Forces of the United States which indicates the total percentage of his permanent service-connected disability ~~[(3)]~~ *or that his permanent service-connected disability renders him unemployable;*

(b) A certificate of satisfactory service which indicates the total percentage of his permanent service-connected disability ~~[(3)]~~ *or that his permanent service-connected disability renders him unemployable;* or

(c) A certificate from the Department of Veterans Affairs or any other military document which shows that he has incurred a permanent service-connected disability and ~~[which]~~ indicates the total percentage of that disability ~~[(3)]~~ *or that the disability renders him unemployable,* together with a certificate of honorable discharge or satisfactory service.

~~[(6)]~~ *5.* A surviving spouse claiming an exemption pursuant to this section must file with the county assessor an affidavit declaring that:

(a) The surviving spouse was married to and living with the veteran who incurred a permanent service-connected disability for the 5 years preceding his death;

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

(c) The surviving spouse has not remarried; and

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

➤ The affidavit required by this subsection is in addition to the certification required pursuant to subsections ~~[4 and 5]~~ **3 and 4**. After the filing of the original affidavit required by this subsection, 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.

~~[7. —] 6.~~ ***Except as otherwise provided in this subsection, if a veteran or the surviving spouse of a veteran submits, as proof of disability, documentation that indicates a percentage of permanent service-connected disability for more than one permanent service-connected disability, the amount of the exemption must be based on the total of those combined percentages, not to exceed 100 percent. This subsection does not apply to a veteran or the surviving spouse of a veteran who submits proof of the unemployability of the veteran as a result of his permanent service-connected disability.***

~~[8.] 7.~~ If a tax exemption is allowed under this section, the claimant is not entitled to an exemption under NRS 361.090.

~~[9.] 8.~~ If any person files a false affidavit or produces 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.

~~[10.] 9.~~ Beginning with the ~~[2005-2006]~~ **2010-2011** Fiscal Year, the monetary amounts in ~~[paragraph (b) of]~~ subsection ~~[2.] 1~~ must be adjusted for each fiscal year by adding to ~~[the]~~ **each** amount the product of the amount multiplied by the percentage increase in the Consumer Price Index **for All Urban Consumers, West Urban Area** (All ~~[Items]~~ **Items, Not Seasonally Adjusted**), from July ~~[2003]~~ **2008** 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. 4.]~~ **Sec. 6.** NRS 361.091 is hereby amended to read as follows:

361.091 1. The property of a bona fide resident of the State of Nevada who has incurred a permanent service-connected disability and has been honorably discharged from the Armed Forces of the United States, or of his surviving spouse, is exempt from taxation to the extent of:

(a) If he has a permanent service-connected disability of 100 percent, ~~[for his permanent service-connected disability renders him unemployable.]~~ \$23,770 of assessed value.

(b) ~~[Except as otherwise provided in paragraph (a), if]~~ **If** he has a permanent service-connected disability of ~~[~~

~~(1) Eighty]~~ **80** to 99 percent, inclusive, \$17,820 of assessed value.

~~(2) Sixty]~~ **(c) If he has a permanent service-connected disability of 60** to 79 percent, inclusive, \$11,880 of assessed value.

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

2. The exemption may be allowed only to a claimant who has filed an 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 3. 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 4. 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 production of 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 ; ~~for that his permanent service-connected~~
21 ~~disability renders him unemployable;~~

22 (b) A certificate of satisfactory service which indicates the total percentage of
23 his permanent service-connected disability ; ~~for that his permanent service-~~
24 ~~connected disability renders him unemployable;~~ or

25 (c) A certificate from the Department of Veterans Affairs or any other military
26 document which shows that he has incurred a permanent service-connected
27 disability and indicates the total percentage of that disability, ~~for that the disability~~
28 ~~renders him unemployable;~~ together with a certificate of honorable discharge or
29 satisfactory service.

30 5. A surviving spouse claiming an exemption pursuant to this section must
31 file with the county assessor an affidavit declaring that:

32 (a) The surviving spouse was married to and living with the veteran who
33 incurred a permanent service-connected disability for the 5 years preceding his
34 death;

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

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

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

39 ➤ The affidavit required by this subsection is in addition to the certification
40 required pursuant to subsections 3 and 4. After the filing of the original affidavit
41 required by this subsection, the county assessor shall mail a form for renewal of the
42 exemption to the person each year following a year in which the exemption was
43 allowed for that person. The form must be designed to facilitate its return by mail
44 by the person claiming the exemption.

45 6. ~~[Except as otherwise provided in this subsection, if]~~ ~~If~~ a veteran or the
46 surviving spouse of a veteran submits, as proof of disability, documentation that
47 indicates a percentage of permanent service-connected disability for more than one
48 permanent service-connected disability, the amount of the exemption must be based
49 on the total of those combined percentages, not to exceed 100 percent. ~~[This~~
50 ~~subsection does not apply to a veteran or the surviving spouse of a veteran who~~
51 ~~submits proof of the unemployability of the veteran as a result of his permanent~~
52 ~~service-connected disability.]~~

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

8. If any person files a false affidavit or produces 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.

9. Beginning with the 2010-2011 Fiscal Year, the monetary amounts in subsection 1 must be adjusted for each fiscal year by adding to each amount the product of the amount multiplied by the percentage increase in the Consumer Price Index for All Urban Consumers, West Urban Area (All Items, Not Seasonally Adjusted), from July 2008 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 371.101 is hereby amended to read as follows:

371.101 1. Vehicles registered by surviving spouses, not to exceed the amount of ~~[\$1,000]~~ **\$1,190** determined valuation, are exempt from taxation, but the exemption must not be allowed to anyone but actual bona fide residents of this State, and must be filed in but one county in this State to the same family.

2. For the purpose of this section, vehicles in which the surviving spouse has any interest shall be deemed to belong entirely to that surviving spouse.

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

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

5. Beginning with the ~~[2005-2006]~~ **2010-2011** Fiscal Year, the monetary amount in subsection 1 must be adjusted for each fiscal year by adding to ~~[each]~~ **the** product of the amount multiplied by the percentage increase in the Consumer Price Index **for All Urban Consumers, West Urban Area (All Items, Not Seasonally Adjusted)**, from ~~[December 2003]~~ **July 2008** to the ~~[December]~~ **July** preceding the fiscal year for which the adjustment is calculated.

Sec. 8. NRS 371.102 is hereby amended to read as follows:

371.102 1. Vehicles registered by a person who is blind, not to exceed the amount of ~~[\$3,000]~~ **\$3,560** determined valuation, are exempt from taxation, but the exemption must not be allowed to anyone but bona fide residents of this State, and must be filed in but one county in this State on account of that person.

2. The person claiming the exemption must file with the county assessor of the county where the exemption is claimed an affidavit declaring that he is an actual bona fide resident of the State of Nevada, that he is a person who is blind and that the exemption is 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 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 county assessor a certificate of a physician licensed under the laws of this State

1 setting forth that he has examined the claimant and has found him to be a person
2 who is blind.

3 4. Beginning with the ~~2005-2006~~ 2010-2011 Fiscal Year, the monetary
4 amount in subsection 1 must be adjusted for each fiscal year by adding to ~~each~~ the
5 amount the product of the amount multiplied by the percentage increase in the
6 Consumer Price Index for All Urban Consumers, West Urban Area (All ~~Items~~)
7 Items, Not Seasonally Adjusted, from ~~December 2003~~ July 2008 to the
8 ~~December~~ July preceding the fiscal year for which the adjustment is calculated.

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

13 ~~Sec. 5~~ Sec. 9. NRS 371.103 is hereby amended to read as follows:

14 371.103 1. Vehicles, to the extent of ~~\$2,000~~ \$2,500 determined valuation,
15 registered by any actual bona fide resident of the State of Nevada who:

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

24 (b) Has served a minimum of 90 continuous days on active duty none of which
25 was for training purposes, who was assigned to active duty at some time between
26 January 1, 1961, and May 7, 1975;

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

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

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

36 2. For the purpose of this section, the first ~~\$2,000~~ \$2,500 of the determined
37 valuation of vehicles in which such a person has any interest shall be deemed to
38 belong to that person.

39 3. A person claiming the exemption shall file annually with the Department in
40 the county where the exemption is claimed an affidavit declaring that he is an actual
41 bona fide resident of the State of Nevada who meets all the other requirements of
42 subsection 1 and that the exemption is claimed in no other county in this State. The
43 affidavit must be made before the county assessor or a notary public. After the
44 filing of the original affidavit, the county assessor shall mail a form for:

45 (a) The renewal of the exemption; and

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

48 and to the person each year following a year in which the exemption was allowed for
49 that person. The form must be designed to facilitate its return by mail by the person
50 claiming the exemption.

51 4. Persons in actual military service are exempt during the period of such
52 service from filing annual affidavits of exemption and the Department shall grant
53 exemptions to those persons on the basis of the original affidavits filed. In the case

of any person who has entered the military service without having previously made and filed an affidavit of exemption, the affidavit may be filed in his behalf during the period of such service by any person having knowledge of the facts.

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

6. If any person files a false affidavit or produces false proof to the Department, and as a result of the false affidavit or false proof a tax exemption is allowed to a person not entitled to the exemption, he is guilty of a gross misdemeanor.

7. Beginning with the ~~2005-2006~~ **2010-2011** Fiscal Year, the monetary amounts in subsections 1 and 2 must be adjusted for each fiscal year by adding to each amount the product of the amount multiplied by the percentage increase in the Consumer Price Index **for All Urban Consumers, West Urban Area** (All ~~Items~~ **Items, Not Seasonally Adjusted**), from ~~December 2003~~ **July 2008** to the ~~December~~ **July** preceding the fiscal year for which the adjustment is calculated.

~~Sec. 6.~~ **Sec. 10.** NRS 371.104 is hereby amended to read as follows:

371.104 1. A bona fide resident of the State of Nevada who has incurred a permanent service-connected disability and has been honorably discharged from the Armed Forces of the United States, or his surviving spouse, is entitled to a veteran's exemption from the payment of governmental services taxes on vehicles **to the extent of** ~~the following determined valuations:~~ :

(a) If he has a disability of 100 percent ~~the first \$20,000~~ **or his disability renders him unemployable, the first \$23,770** of determined valuation.

(b) **Except as otherwise provided in paragraph (a):**

(1) If he has a disability of 80 to 99 percent, inclusive, the first ~~\$15,000~~ **\$17,820** of determined valuation.

~~(2)~~ (2) If he has a disability of 60 to 79 percent, inclusive, the first ~~\$10,000~~ **\$11,880** of determined valuation.

~~(3) If he has a disability of 40 to 59 percent, inclusive, the first \$5,000 of determined valuation.~~

2. For the purpose of this section, **the first \$20,000 \$23,770 of determined valuation of** vehicles in which an applicant has any interest shall be deemed to belong entirely to that person.

3. A person claiming the exemption shall file annually with the Department in the county where the exemption is claimed an affidavit declaring that he is a bona fide resident of the State of Nevada who meets all the other requirements of subsection 1 and that the exemption is claimed in no other county within this State. After the filing of the original affidavit, the county assessor shall mail a form for:

(a) The renewal of the exemption; and

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

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

4. Before allowing any exemption pursuant to the provisions of this section, the Department shall require proof of the applicant's status, and for that purpose shall require production of:

(a) A certificate from the Department of Veterans Affairs **or any other military document which shows** that the veteran has incurred a permanent service-

connected disability ~~[which shows]~~ **and indicates** the percentage of that disability ~~or that the disability renders him unemployable;~~ and

(b) Any one of the following:

- (1) An honorable discharge;
- (2) A certificate of satisfactory service; or
- (3) A certified copy of either of these documents.

5. A surviving spouse claiming an exemption pursuant to this section must file with the Department in the county where the exemption is claimed an affidavit declaring that:

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

(b) The veteran with a disability was eligible for the exemption at the time of his death; and

(c) The surviving spouse has not remarried.

➤ The affidavit required by this subsection is in addition to the certification required pursuant to subsections 3 and 4. After the filing of the original affidavit required by this subsection, 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.

6. If a tax exemption is allowed under this section, the claimant is not entitled to an exemption under NRS 371.103.

7. If any person makes a false affidavit or produces false proof to the Department, 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.

8. Beginning with the ~~[2005-2006]~~ **2010-2011** Fiscal Year, the monetary amounts in subsections 1 and 2 ~~[paragraph (b) of subsection 1]~~ must be adjusted for each fiscal year by adding to each amount the product of the amount multiplied by the percentage increase in the Consumer Price Index **for All Urban Consumers, West Urban Area** (All ~~[Items]~~ **Items, Not Seasonally Adjusted**), from ~~[December 2003]~~ **July 2008** to the ~~[December]~~ **July** preceding the fiscal year for which the adjustment is calculated.

~~[Sec. 7.]~~ **Sec. 11.** NRS 371.104 is hereby amended to read as follows:

371.104 1. A bona fide resident of the State of Nevada who has incurred a permanent service-connected disability and has been honorably discharged from the Armed Forces of the United States, or his surviving spouse, is entitled to a veteran's exemption from the payment of governmental services taxes on vehicles to the extent of:

(a) If he has a disability of 100 percent, ~~[for his disability renders him unemployable,]~~ the first \$23,770 of determined valuation.

~~(b) [Except as otherwise provided in paragraph (a):~~

~~(1)]~~ If he has a disability of 80 to 99 percent, inclusive, the first \$17,820 of determined valuation.

~~(2)]~~ **(c)** If he has a disability of 60 to 79 percent, inclusive, the first \$11,880 of determined valuation.

2. For the purpose of this section, the first \$23,770 of determined valuation of vehicles in which an applicant has any interest shall be deemed to belong entirely to that person.

3. A person claiming the exemption shall file annually with the Department in the county where the exemption is claimed an affidavit declaring that he is a bona fide resident of the State of Nevada who meets all the other requirements of subsection 1 and that the exemption is claimed in no other county within this State. After the filing of the original affidavit, the county assessor shall mail a form for:

(a) The renewal of the exemption; and
(b) The designation of any amount to be credited to the Gift Account for Veterans' Homes established pursuant to NRS 417.145,

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

4. Before allowing any exemption pursuant to the provisions of this section, the Department shall require proof of the applicant's status, and for that purpose shall require production of:

(a) A certificate from the Department of Veterans Affairs or any other military document which shows that the veteran has incurred a permanent service-connected disability and indicates the percentage of that disability ; ~~for that the disability renders him unemployable;~~ and

(b) Any one of the following:

(1) An honorable discharge;

(2) A certificate of satisfactory service; or

(3) A certified copy of either of these documents.

5. A surviving spouse claiming an exemption pursuant to this section must file with the Department in the county where the exemption is claimed an affidavit declaring that:

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

(b) The veteran with a disability was eligible for the exemption at the time of his death; and

(c) The surviving spouse has not remarried.

↳ The affidavit required by this subsection is in addition to the certification required pursuant to subsections 3 and 4. After the filing of the original affidavit required by this subsection, 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.

6. If a tax exemption is allowed under this section, the claimant is not entitled to an exemption under NRS 371.103.

7. If any person makes a false affidavit or produces false proof to the Department, 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.

8. Beginning with the 2010-2011 Fiscal Year, the monetary amounts in subsections 1 and 2 must be adjusted for each fiscal year by adding to each amount the product of the amount multiplied by the percentage increase in the Consumer Price Index for All Urban Consumers, West Urban Area (All Items, Not Seasonally Adjusted), from July 2008 to the July preceding the fiscal year for which the adjustment is calculated.

~~[Sec. 8.]~~ **Sec. 12.** 1. This section and sections 1, ~~2, 3, 5 and 6~~ **to 5, inclusive, and 7 to 10, inclusive**, of this act become effective on July 1, 2009.

2. Sections ~~4~~ **6** and ~~7~~ **11** of this act become effective on July 1, 2049.