

Amendment No. 215

Senate Amendment to Senate Bill No. 276

(BDR 32-724)

Proposed by: Senate Committee on Taxation**Amends:** Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes

Adoption of this amendment will ADD a 2/3s majority vote requirement for final passage of S.B. 276 (§§ 2, 3, 4).

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: 4/13/2009

S.B. No. 276—Makes various changes concerning land sales agreements.
(BDR 32-724)



SENATE BILL NO. 276—SENATOR MCGINNESS (BY REQUEST)

MARCH 16, 2009

Referred to Committee on Taxation

SUMMARY—Makes various changes concerning land sales agreements ~~and~~ compliance with the real property transfer tax. (BDR 32-724)

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 taxation; clarifying the requirements for imposition and collection of the real property transfer tax on certain land sale installment contracts; requiring that such instruments be recorded; imposing conditions on the approval and recording of certain documents relating to the division of land; establishing certain actions relating to land sale contracts; providing a penalty; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law imposes a tax on each deed by which lands, tenements or other realty are assigned, transferred or otherwise conveyed. (NRS 375.020) Under the existing law, payment of the transfer tax can be avoided if the instrument memorializing the transfer is not recorded pursuant to NRS 111.315.

Sections 2-9 of this bill require payment of the real property transfer tax on transfers of property evidenced by land sale installment contracts. Additionally, section 8 prohibits a county recorder from accepting for recordation certain documents relating to the division of land without proof of payment of the tax.

~~Sections 10 and 11~~ 10-13 of this bill require ~~local governments to consider compliance with the requirements for payment of the real property transfer tax and recording of land sale installment contracts added by this bill before approving a tentative map for the development~~ submission of an affidavit regarding payment of the tax and compliance with certain requirements for land sale installment contracts as a condition to local governmental approval of certain documents relating to the division of land.

Section ~~14~~ 14 of this bill ~~makes the~~ failure to make certain disclosures, record ~~the~~ a land sale installment contract or pay the tax on such a contract a deceptive trade practice.

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

1 **Section 1.** NRS 375.010 is hereby amended to read as follows:

2 375.010 1. The following terms, wherever used or referred to in this
3 chapter, have the following meaning unless a different meaning clearly appears in
4 the context:

5 (a) “Buyer” means a person or other legal entity acquiring title to any estate or
6 present interest in real property in this State by deed, including, without limitation,
7 a grantee or other transferee of real property.

8 (b) “Deed” means every instrument in writing, whatever its form and by
9 whatever name it is known in law, by which title to any estate or present interest in
10 real property, including a water right, permit, certificate or application, is conveyed
11 or transferred to, and vested in, another person, except that the term does not
12 include:

13 (1) A lease for any term of years;

14 (2) An easement;

15 (3) A deed of trust or common-law mortgage instrument that encumbers
16 real property;

17 (4) A last will and testament;

18 (5) A distribution of the separate property of a decedent pursuant to chapter
19 134 of NRS;

20 (6) An affidavit of a surviving tenant;

21 (7) A conveyance of a right-of-way; or

22 (8) A conveyance of an interest in gas, oil or minerals.

23 (c) “Escrow” means the delivery of a deed by the seller into the hands of a
24 third person, including an attorney, title company, real estate broker or other person
25 engaged in the business of administering escrows for compensation, to be held by
26 the third person until the happening of a contingency or performance of a condition,
27 and then to be delivered by the third person to the buyer.

28 (d) *“Land sale installment contract” means any agreement between a seller*
29 *and a buyer of real property located in this State pursuant to which the buyer*
30 *gives and the seller receives the consideration paid in multiple payments during a*
31 *specified period and the seller retains title to the real property that is the subject*
32 *of the agreement until the full contract price is paid, at which time title to the real*
33 *property is transferred by an instrument in writing from the seller to the buyer.*
34 *The term does not include a deed of trust or common-law mortgage instrument*
35 *that encumbers real property or an option to purchase real property.*

36 (e) “Seller” means a person or other legal entity transferring title to any estate
37 or present interest in real property in this State by deed, including, without
38 limitation, a grantor or other transferor of real property.

39 ~~(e)~~ (f) “Value” means:

40 (1) In the case of any deed which is not a gift, *or a land sale installment*
41 *contract*, the amount of the full purchase price paid or to be paid for the real
42 property.

43 (2) In the case of a gift, or any deed with nominal consideration or without
44 stated consideration, the estimated fair market value of the property.

45 2. As used in paragraph (e) of subsection 1, “estimated fair market value”
46 means the estimated price the real property would bring on the open market in a
47 sale between a willing buyer and a willing seller. Such price may be derived from
48 the assessor’s taxable value or the prior purchase price, if the prior purchase was
49 within the 5 years immediately preceding the date of valuation, whichever is higher.

50 **Sec. 2.** NRS 375.020 is hereby amended to read as follows:

51 375.020 1. A tax, at the rate of:

52 (a) In a county whose population is 400,000 or more, \$1.25; and

53 (b) In a county whose population is less than 400,000, 65 cents,

1 ↪ for each \$500 of value or fraction thereof, is hereby imposed on each deed by
2 which any lands, tenements or other realty is granted, assigned, transferred or
3 otherwise conveyed to, or vested in, another person, *or land sale installment*
4 *contract*, if the consideration or value of the interest or property conveyed exceeds
5 \$100.

6 2. The amount of tax must be computed on the basis of the value of the
7 transferred real property as declared pursuant to NRS 375.060.

8 **Sec. 3.** NRS 375.023 is hereby amended to read as follows:

9 375.023 1. In addition to all other taxes imposed on transfers of real
10 property, a tax, at the rate of \$1.30 on each \$500 of value or fraction thereof, is
11 hereby imposed on each deed by which any lands, tenements or other realty is
12 granted, assigned, transferred or otherwise conveyed to, or vested in, another
13 person, *or land sale installment contract*, if the consideration or value of the
14 interest or property conveyed exceeds \$100.

15 2. The amount of the tax must be computed on the basis of the value of the
16 transferred property as declared pursuant to NRS 375.060.

17 3. The county recorder of each county shall collect the tax in the manner
18 provided in NRS 375.030, except that the amount collected must be transmitted to
19 the State Controller for deposit in the State General Fund within 30 days after the
20 end of the calendar quarter during which the tax was collected.

21 4. The county recorder of each county may deduct and withhold from the
22 taxes collected 1 percent of those taxes to reimburse the county for the cost of
23 collecting the tax.

24 **Sec. 4.** NRS 375.026 is hereby amended to read as follows:

25 375.026 1. In addition to all other taxes imposed on transfers of real
26 property, the board of county commissioners of a county whose population is less
27 than 400,000 may impose a tax at the rate of up to 5 cents for each \$500 of value,
28 or fraction thereof, on each deed by which any lands, tenements or other realty is
29 granted, assigned, transferred or otherwise conveyed to, or vested in, another
30 person, *or land sale installment contract*, if the consideration or value of the
31 interest or property conveyed exceeds \$100.

32 2. The amount of the tax must be computed on the basis of the value of the
33 ~~{transferred}~~ real property *that is the subject of the transfer or land sale*
34 *installment contract* as declared pursuant to NRS 375.060.

35 3. The county recorder shall collect the tax in the manner provided in NRS
36 375.030, except that he shall transmit all the proceeds from the tax imposed
37 pursuant to this section to the State Treasurer for use in the Plant Industry Program
38 as required by NRS 561.355.

39 **Sec. 5.** NRS 375.030 is hereby amended to read as follows:

40 375.030 1. If any deed evidencing a transfer of title *or land sale installment*
41 *contract* subject to the tax imposed by NRS 375.020 and 375.023 and, if applicable,
42 NRS 375.026 is offered for recordation, the county recorder shall compute the
43 amount of the tax due and shall collect that amount before acceptance of the deed
44 for recordation.

45 2. The buyer and seller are jointly and severally liable for the payment of the
46 taxes imposed by NRS 375.020, 375.023 and 375.026 and any penalties and interest
47 imposed pursuant to subsection 3. The escrow holder is not liable for the payment
48 of the taxes imposed by NRS 375.020, 375.023 and 375.026 or any penalties or
49 interest imposed pursuant to subsection 3.

50 3. If ~~+~~, after recordation of the deed ~~+~~ *or land sale installment contract*, the
51 county recorder disallows an exemption that was claimed at the time the deed was
52 recorded or through audit or otherwise determines that an additional amount of tax
53 is due, the county recorder shall promptly notify the person who requested the

1 recording of the deed *or land sale installment contract* and the buyer and seller of
2 the additional amount of tax due. If the additional amount of tax is not paid within
3 30 days after the date the buyer and seller are notified, the county recorder shall
4 impose a penalty of 10 percent of the additional amount due in addition to interest
5 at the rate of 1 percent per month, or portion thereof, of the additional amount due
6 calculated from the date of the original recordation of the deed *or land sale*
7 *installment contract* on which the additional amount is due through the date on
8 which the additional amount due, penalty and interest are paid to the county
9 recorder.

10 4. This section does not prohibit a buyer and seller from agreeing by contract
11 or otherwise that one party or the other will be responsible for the payment of the
12 tax due pursuant to this chapter, but such an agreement does not affect the ability of
13 the county recorder to collect the tax and any penalties and interest from either the
14 buyer or the seller.

15 **Sec. 6.** NRS 375.060 is hereby amended to read as follows:

16 375.060 1. Each deed evidencing a transfer of title of real property *or land*
17 *sale installment contract* that is presented for recordation to the county recorder
18 must be accompanied by a declaration of value made on a form prescribed by the
19 Nevada Tax Commission.

20 2. A county recorder shall not charge or collect any fees for recording the
21 declaration of value required pursuant to this section.

22 **Sec. 7.** NRS 375.090 is hereby amended to read as follows:

23 375.090 The taxes imposed by NRS 375.020, 375.023 and 375.026 do not
24 apply to:

25 1. A mere change in identity, form or place of organization, such as a transfer
26 between a business entity and its parent, its subsidiary or an affiliated business
27 entity if the affiliated business entity has identical common ownership.

28 2. A transfer of title to the United States, any territory or state or any agency,
29 department, instrumentality or political subdivision thereof.

30 3. A transfer of title recognizing the true status of ownership of the real
31 property ~~is~~, including, without limitation, a transfer by an instrument in writing
32 pursuant to the terms of a land sale installment contract previously recorded and
33 upon which the taxes imposed by this chapter have been paid.

34 4. A transfer of title without consideration from one joint tenant or tenant in
35 common to one or more remaining joint tenants or tenants in common.

36 5. A transfer, assignment or other conveyance of real property if the owner of
37 the property is related to the person to whom it is conveyed within the first degree
38 of lineal consanguinity or affinity.

39 6. A transfer of title between former spouses in compliance with a decree of
40 divorce.

41 7. A transfer of title to or from a trust without consideration if a certificate of
42 trust is presented at the time of transfer.

43 8. Transfers, assignments or conveyances of unpatented mines or mining
44 claims.

45 9. A transfer, assignment or other conveyance of real property to a
46 corporation or other business organization if the person conveying the property
47 owns 100 percent of the corporation or organization to which the conveyance is
48 made.

49 10. A conveyance of real property by deed which becomes effective upon the
50 death of the grantor pursuant to NRS 111.109.

51 11. The making, delivery or filing of conveyances of real property to make
52 effective any plan of reorganization or adjustment:

(a) Confirmed under the Bankruptcy Act, as amended, 11 U.S.C. §§ 101 et seq.;

(b) Approved in an equity receivership proceeding involving a railroad, as defined in the Bankruptcy Act; or

(c) Approved in an equity receivership proceeding involving a corporation, as defined in the Bankruptcy Act,

↳ if the making, delivery or filing of instruments of transfer or conveyance occurs within 5 years after the date of the confirmation, approval or change.

12. The making or delivery of conveyances of real property to make effective any order of the Securities and Exchange Commission if:

(a) The order of the Securities and Exchange Commission in obedience to which the transfer or conveyance is made recites that the transfer or conveyance is necessary or appropriate to effectuate the provisions of section 11 of the Public Utility Holding Company Act of 1935, 15 U.S.C. § 79k;

(b) The order specifies and itemizes the property which is ordered to be transferred or conveyed; and

(c) The transfer or conveyance is made in obedience to the order.

13. A transfer to an educational foundation. As used in this subsection, "educational foundation" has the meaning ascribed to it in subsection 3 of NRS 388.750.

14. A transfer to a university foundation. As used in this subsection, "university foundation" has the meaning ascribed to it in subsection 3 of NRS 396.405.

~~15. A transfer by an instrument in writing pursuant to terms of a land sale installment contract previously recorded and upon which the taxes imposed by this chapter have been paid.~~

Sec. 8. NRS 375.100 is hereby amended to read as follows:

375.100 1. The county recorder shall refuse to record any deed, ~~for~~ conveyance *or land sale installment contract* upon which a tax is imposed by this chapter if the tax has not been paid and is not subject to liability for refusing to record a deed, ~~for~~ conveyance *or land sale installment contract* for which a tax imposed pursuant to this chapter has not been paid.

2. The county recorder shall not accept for recording any parcel map, map of division into large parcels, subdivision plat, map of reversion of any division of land to acreage or document adjusting a boundary line of any property unless the county recorder has proof of the payment of any applicable tax due pursuant to this chapter.

Sec. 9. NRS 375.110 is hereby amended to read as follows:

375.110 Any person who willfully falsely declares the value of transferred real property *or land sale installment contract* pursuant to NRS 375.060 is guilty of a misdemeanor and shall pay the amount of any additional tax required on account of the falsification.

Sec. 10. NRS 278.349 is hereby amended to read as follows:

278.349 1. Except as otherwise provided in subsection 2, the governing body, if it has not authorized the planning commission to take final action, shall, by an affirmative vote of a majority of all the members, approve, conditionally approve or disapprove a tentative map filed pursuant to NRS 278.330:

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

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

↳ after receipt of the planning commission's recommendations.

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

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

(b) In a county whose population is less than 400,000, within 60 days, after the map is filed with the clerk of the governing body.

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

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

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

(c) The availability and accessibility of utilities;

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

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

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

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

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

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

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

~~(k) Payment~~ The submission by the subdivider of an affidavit stating that the subdivider has made provision for payment of the tax imposed by chapter 375 of NRS

~~and~~ (l) Compliance and for compliance with the disclosure and recording requirements of subsection 5 of NRS 598.0923, if applicable.

4. The governing body or planning commission shall, by an affirmative vote of a majority of all the members, make a final disposition of the tentative map. The governing body or planning commission shall not approve the tentative map unless the subdivider has submitted an affidavit stating that the subdivider has made provision for the payment of the tax imposed by chapter 375 of NRS and for compliance with the disclosure and recording requirements of subsection 5 of NRS 598.0923, if applicable. Any disapproval or conditional approval must include a statement of the reason for that action.

Sec. 11. NRS 278.461 is hereby amended to read as follows:

278.461 1. Except as otherwise provided in this section, a person who proposes to divide any land for transfer or development into four lots or less shall:

(a) Prepare a parcel map and file the number of copies, as required by local ordinance, of the parcel map with the planning commission or its designated representative or, if there is no planning commission, with the clerk of the governing body; and

(b) Pay a filing fee in an amount determined by the governing body, unless those requirements are waived or the provisions of NRS 278.471 to 278.4725, inclusive, apply. The map must be accompanied by a written statement signed by the treasurer of the county in which the land to be divided is located indicating that all property taxes on the land for the fiscal year have been paid ~~and~~, and by the affidavit of the person who proposes to divide the land stating that the person has made provision for the payment of the tax imposed by chapter 375 of

NRS and for compliance with the disclosure and recording requirements of subsection 5 of NRS 598.0923, if applicable.

2. In addition to any other requirement set forth in this section, a person who is required to prepare a parcel map pursuant to subsection 1 shall provide a copy of the parcel map to the Division of Water Resources of the State Department of Conservation and Natural Resources and obtain a certificate from the Division indicating that the parcel map is approved as to the quantity of water available for use if:

(a) Any parcel included in the parcel map:

(1) Is within or partially within a basin designated by the State Engineer pursuant to NRS 534.120 for which the State Engineer has issued an order requiring approval by him of the parcel map; and

(2) Will be served by a domestic well; and

(b) The dedication of a right to appropriate water to ensure a sufficient supply of water is not required by an applicable local ordinance.

3. If the parcel map is submitted to the clerk of the governing body, he shall submit the parcel map to the governing body at its next regular meeting.

4. A common-interest community consisting of four units or less shall be deemed to be a division of land within the meaning of this section, but need only comply with this section and NRS 278.371, 278.373 to 278.378, inclusive, 278.462, 278.464 and 278.466.

5. A parcel map is not required when the division is for the express purpose of:

(a) The creation or realignment of a public right-of-way by a public agency.

(b) The creation or realignment of an easement.

(c) An adjustment of the boundary line between two abutting parcels or the transfer of land between two owners of abutting parcels, which does not result in the creation of any additional parcels, if such an adjustment is approved pursuant to NRS 278.5692 and is made in compliance with the provisions of NRS 278.5693.

(d) The purchase, transfer or development of space within an apartment building or an industrial or commercial building.

(e) Carrying out an order of any court or dividing land as a result of an operation of law.

6. A parcel map is not required for any of the following transactions involving land:

(a) The creation of a lien, mortgage, deed of trust or any other security instrument.

(b) The creation of a security or unit of interest in any investment trust regulated under the laws of this State or any other interest in an investment entity.

(c) Conveying an interest in oil, gas, minerals or building materials, which is severed from the surface ownership of real property.

(d) Conveying an interest in land acquired by the Department of Transportation pursuant to chapter 408 of NRS.

(e) Filing a certificate of amendment pursuant to NRS 278.473.

7. When two or more separate lots, parcels, sites, units or plots of land are purchased, they remain separate for the purposes of this section and NRS 278.468, 278.590 and 278.630. When the lots, parcels, sites, units or plots are resold or conveyed they are exempt from the provisions of NRS 278.010 to 278.630, inclusive, until further divided.

8. Unless a method of dividing land is adopted for the purpose or would have the effect of evading this chapter, the provisions for the division of land by a parcel map do not apply to a transaction exempted by paragraph (c) of subsection 1 of NRS 278.320.

9. As used in this section, "domestic well" has the meaning ascribed to it in NRS 534.350.

Sec. 12. NRS 278.464 is hereby amended to read as follows:

278.464 1. Except as otherwise provided in subsection 2, if there is a planning commission, it shall:

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

(b) In a county whose population is less than 400,000, within 60 days, after accepting as a complete application a parcel map, recommend approval, conditional approval or disapproval of the map in a written report. The planning commission shall submit the parcel map and the written report to the governing body.

2. If the governing body has authorized the planning commission to take final action on a parcel map, the planning commission shall:

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

(b) In a county whose population is less than 400,000, within 60 days, after accepting as a complete application the parcel map, approve, conditionally approve or disapprove the map. The planning commission shall file its written decision with the governing body. Unless the time is extended by mutual agreement, if the planning commission is authorized to take final action and it fails to take action within the period specified in this subsection, the parcel map shall be deemed approved.

3. If there is no planning commission or if the governing body has not authorized the planning commission to take final action, the governing body or, by authorization of the governing body, the director of planning or other authorized person or agency shall:

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

(b) In a county whose population is less than 400,000, within 60 days, after acceptance of the parcel map as a complete application by the governing body pursuant to subsection 1 or pursuant to subsection 3 of NRS 278.461, review and approve, conditionally approve or disapprove the parcel map. Unless the time is extended by mutual agreement, if the governing body, the director of planning or other authorized person or agency fails to take action within the period specified in this subsection, the parcel map shall be deemed approved.

4. The planning commission and the governing body or director of planning or other authorized person or agency shall not approve the parcel map unless the person proposing to divide the land has submitted an affidavit stating that the person has made provision for the payment of the tax imposed by chapter 375 of NRS and for compliance with the disclosure and recording requirements of subsection 5 of NRS 598.0923, if applicable.

5. Except as otherwise provided in NRS 278.463, if unusual circumstances exist, a governing body or, if authorized by the governing body, the planning commission may waive the requirement for a parcel map. Before waiving the requirement for a parcel map, a determination must be made by the county surveyor, city surveyor or professional land surveyor appointed by the governing body that a survey is not required. Unless the time is extended by mutual agreement, a request for a waiver must be acted upon:

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

(b) In a county whose population is less than 400,000, within 60 days, after the date of the request for the waiver or, in the absence of action, the waiver shall be deemed approved.

~~5.6.~~ **6.** A governing body may consider or may, by ordinance, authorize the consideration of the criteria set forth in subsection 3 of NRS 278.349 in determining whether to approve, conditionally approve or disapprove a second or

subsequent parcel map for land that has been divided by a parcel map which was recorded within the 5 years immediately preceding the acceptance of the second or subsequent parcel map as a complete application.

~~6.7~~ 7. An applicant or other person aggrieved by a decision of the governing body's authorized representative or by a final act of the planning commission may appeal the decision in accordance with the ordinance adopted pursuant to NRS 278.3195.

~~7.7~~ 8. If a parcel map and the associated division of land are approved or deemed approved pursuant to this section, the approval must be noted on the map in the form of a certificate attached thereto and executed by the clerk of the governing body, the governing body's designated representative or the chairman of the planning commission. A certificate attached to a parcel map pursuant to this subsection must indicate, if applicable, that the governing body or planning commission determined that a public street, easement or utility easement which will not remain in effect after a merger and resubdivision of parcels conducted pursuant to NRS 278.4925 has been vacated or abandoned in accordance with NRS 278.480.

~~Sec. 11.1~~ Sec. 13. NRS 278.4713 is hereby amended to read as follows:

278.4713 1. Unless the filing of a tentative map is waived, a person who proposes to make a division of land pursuant to NRS 278.471 to 278.4725, inclusive, must first:

(a) File a tentative map for the area in which the land is located with the planning commission or its designated representative or with the clerk of the governing body if there is no planning commission; ~~and~~

(b) ~~Submit evidence of compliance with the provisions of paragraphs (k) and (l) of subsection 3 of NRS 278.349;~~ an affidavit stating that the person has made provision for the payment of the tax imposed by chapter 375 of NRS and for compliance with the disclosure and recording requirements of subsection 5 of NRS 598.0923, if applicable; and

(c) Pay a filing fee of no more than \$750 set by the governing body.

2. This map must be:

(a) Entitled "Tentative Map of Division into Large Parcels"; and

(b) Prepared and certified by a professional land surveyor.

3. This map must show:

(a) The approximate, calculated or actual acreage of each lot and the total acreage of the land to be divided.

(b) Any roads or easements of access which exist, are proposed in the applicable master plan or are proposed by the person who intends to divide the land.

(c) Except as otherwise provided in NRS 278.329, an easement for public utilities that provide gas, electric and telecommunications services and for any video service providers that are authorized pursuant to chapter 711 of NRS to operate a video service network in that area.

(d) Except as otherwise provided in NRS 278.329, an easement for public utilities that provide water and sewer services.

(e) Any existing easements for irrigation or drainage, and any normally continuously flowing watercourses.

(f) An indication of any existing road or easement which the owner does not intend to dedicate.

(g) The name and address of the owner of the land.

3. The planning commission and the governing body or its authorized representative shall not approve the tentative map unless the person proposing to divide the land has submitted an affidavit stating that the person has made provision for the payment of the tax imposed by chapter 375 of NRS and for

compliance with the disclosure and recording requirements of subsection 5 of NRS 598.0923, if applicable.

~~Sec. 12.~~ **Sec. 14.** NRS 598.0923 is hereby amended to read as follows:

598.0923 A person engages in a “deceptive trade practice” when in the course of his business or occupation he knowingly:

1. Conducts the business or occupation without all required state, county or city licenses.

2. Fails to disclose a material fact in connection with the sale or lease of goods or services.

3. Violates a state or federal statute or regulation relating to the sale or lease of goods or services.

4. Uses coercion, duress or intimidation in a transaction.

5. As the seller in a land sale installment contract, fails to:

(a) Disclose in writing to the buyer:

(1) Any encumbrance or other legal interest in the real property subject to such contract; or

(2) Any condition known to the seller that would affect the buyer’s use of such property.

(b) Disclose the nature and extent of legal access to the real property subject to such agreement.

(c) Record the land sale installment contract pursuant to NRS 111.315 within 30 calendar days after the date upon which the seller accepts the first payment from the buyer under such a contract.

(d) Pay the tax imposed on the land sale installment contract pursuant to chapter 375 of NRS.

(e) Include terms in the land sale installment contract providing rights and protections to the buyer that are substantially the same as those under a foreclosure pursuant to chapter 40 of NRS.

As used in this subsection, “land sale installment contract” has the meaning ascribed to it in paragraph (d) of subsection 1 of NRS 375.010.

~~Sec. 13.~~ **Sec. 15.** This act becomes effective on July 1, 2009.