
ASSEMBLY BILL NO. 46—COMMITTEE ON TAXATION
(ON BEHALF OF THE DIVISION OF WATER RESOURCES)

PREFILED DECEMBER 14, 2010

Referred to Committee on Taxation

SUMMARY—Clarifies the inapplicability of certain partial tax abatements to various assessments relating to the adjudication of water rights and management of water resources. (BDR 32-468)

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 inapplicability of certain partial abatements of property taxes to various assessments relating to the adjudication of water rights and management of water resources; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 Existing law requires a partial abatement of property taxes. (NRS 361.4722,
2 361.4723, 361.4724) Under existing law, a board of county commissioners is
3 required to cause certain assessments relating to water resources to be levied on real
4 property, including the court costs which may be assessed against the participants
5 in certain proceedings for the adjudication of water rights, the budgetary expenses
6 of certain stream systems or water districts which may be assessed against the
7 property served, and the salaries of well supervisors and other assistants employed
8 by the State Engineer which may be assessed against the property in certain
9 groundwater basins. (NRS 533.190, 533.285, 534.040) This bill clarifies that the
10 assessments relating to water resources are not and have never been subject to those
11 partial abatements of property taxes.



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:

“Ad valorem taxes” does not include any assessments levied pursuant to NRS 533.190, 533.285 or 534.040.

Sec. 2. NRS 361.471 is hereby amended to read as follows:

361.471 As used in NRS 361.471 to 361.4735, inclusive, ***and section 1 of this act***, unless the context otherwise requires, the words and terms defined in NRS 361.4712, 361.4715 and 361.4721 ***and section 1 of this act*** have the meanings ascribed to them in those sections.

Sec. 3. The amendatory provisions of this act:

1. Are intended to:

(a) Clarify the original intent of the Legislature when it enacted and subsequently amended the provisions of NRS 361.4722, 361.4723 and 361.4724; and

(b) Clarify rather than change the operation of NRS 361.4722, 361.4723 and 361.4724 with respect to the application of the partial abatements of ad valorem taxes set forth in those sections; and

2. Apply retroactively to July 1, 2005.

Sec. 4. This act becomes effective upon passage and approval.

