

SENATE BILL NO. 249—SENATORS PARKS;  
DENIS AND MANENDO

MARCH 16, 2011

JOINT SPONSOR: ASSEMBLYMAN ANDERSON

Referred to Committee on Revenue

SUMMARY—Makes various changes relating to administration of taxes on property. (BDR 32-793)

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 the taxation of property; revising the provisions governing the administration of certain exemptions from taxation, the determination of the taxable value of the community units of a common-interest community, the conversion of mobile or manufactured homes from real to personal property, certain appeals of the taxable value of property on the unsecured tax roll, the payment of taxes on personal property in installments, and the determination of when an overpayment of taxes on personal property will not be refunded or a deficiency in the payment of such taxes will be exempted from collection; postponing the prospective expiration of certain provisions for the funding of accounts for the acquisition and improvement of technology in the offices of county assessors; repealing certain requirements relating to the minimum valuation of certain land; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

- 1 Existing law provides various exemptions from property taxes for surviving
- 2 spouses, persons who are blind and veterans, if the persons claiming the
- 3 exemptions are bona fide residents of this State, and requires the county assessors
- 4 to mail annually to each person who claims such an exemption a form for the
- 5 renewal of the exemption. (NRS 361.080, 361.085, 361.090, 361.091) **Section 1** of



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6 this bill clarifies that these tax exemptions do not apply to a person who holds an  
7 identification card indicating that the person is only a seasonal resident of this  
8 State, unless the person has actually resided in Nevada for at least 6 months.  
9 **Sections 2-5** of this bill authorize the county assessors to provide, upon request, the  
10 forms for renewal by electronic means and to authorize the return of those forms by  
11 electronic means.

12 Under existing law, the taxable value of the common elements of a common-  
13 interest community must be allocated on an equal basis to each of the community  
14 units of that common-interest community. (NRS 361.233) **Section 6** of this bill  
15 instead requires, under certain conditions, the allocation of that taxable value to the  
16 community units in accordance with a formula for allocation set forth in the  
17 declaration creating the common-interest community or, if there is no such  
18 declaration, in the recorded deeds for the community units.

19 Under existing law, a mobile or manufactured home may not be converted from  
20 real to personal property and removed from the real property to which it is affixed  
21 unless the county assessor certifies that the current taxes on that home and real  
22 property have been paid. (NRS 361.2445) **Section 7** of this bill instead requires this  
23 certification from the county tax receiver.

24 Existing law authorizes an appeal to the county board of equalization of any  
25 change in the taxable value of property which is made by the county assessor after  
26 the assessment roll has been closed for publication and of the taxable value of  
27 property which the owner believes to exceed the full cash value of that property.  
28 (NRS 361.310, 361.357) Pursuant to **sections 8 and 9** of this bill, such an appeal of  
29 the taxable value of any property on the unsecured tax roll may not result in any  
30 reduction in the taxable value of any other property on the secured tax roll.

31 Existing law authorizes a taxpayer, upon request, to pay the personal property  
32 taxes imposed on the property of a business in installments if the total taxes exceed  
33 \$10,000 and certain other conditions are met. (NRS 361.483) **Section 10** of this bill  
34 revises this authorization to include the taxes imposed on personal property which  
35 is not the property of a business, to require the total amount of taxes to exceed  
36 \$5,000 and to allow the installment payments only if the pertinent tax bill is issued  
37 on or before September 15.

38 Under existing law, an overpayment of personal property taxes in an amount  
39 which is less than the average cost of collecting taxes in this State must be paid into  
40 the county general fund unless the taxpayer requests a refund within 6 months, and  
41 a deficiency in the payment of personal property taxes must be exempted from  
42 collection efforts if the deficiency is less than that average cost of collecting taxes.  
43 (NRS 361.485) **Section 11** of this bill requires, when calculating the amount paid to  
44 determine the existence and amount of such an overpayment or deficiency, the  
45 inclusion of the amount of any applicable penalties paid and the amount of any  
46 applicable partial abatements of taxes.

47 Existing law provides various exemptions from the governmental services taxes  
48 otherwise due on vehicles of surviving spouses, persons who are blind and veterans  
49 and requires the county assessors to mail annually to each person who claims such  
50 an exemption a form for the renewal of the exemption. (NRS 371.101, 371.102,  
51 371.103, 371.104) **Sections 12-15** of this bill authorize the county assessors to  
52 provide, upon request, the forms for renewal by electronic means.

53 Under existing law, 2 percent of the property taxes collected for each county on  
54 personal property and the net proceeds of mines must be deposited into an account  
55 for the acquisition and improvement of technology in the office of the county  
56 assessor. (NRS 361.530, 362.170) **Section 16** of this bill provides for the  
57 continuation of this funding during the next biennium by postponing its prospective  
58 expiration until June 30, 2013.

59 Existing law requires persons who desire to claim a property tax exemption for  
60 personal property which is in transit through this State to make their claims in the



61 form and manner prescribed by the regulations of the Department of Taxation.  
62 (NRS 361.170) Existing law also requires county assessors to assess all patented  
63 land and land held under a state land contract at a minimum rate of \$1.25 per acre  
64 and requires county assessors to pay the difference between that amount and the  
65 amount of any lower assessments of that land. (NRS 361.230) **Section 17** of this  
66 bill repeals these requirements.

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

1     **Section 1.** NRS 361.015 is hereby amended to read as follows:  
2     361.015 “Bona fide resident” means a person who ~~has:~~  
3     ~~1. Established~~ :  
4     1. *Has established* a residence in the State of Nevada; and  
5     2. ~~Actually~~ *Has:*  
6     (a) *Actually* resided in this state for at least 6 months ; or ~~has-a~~  
7     (b) *A* valid driver’s license or identification card issued by the  
8     Department of Motor Vehicles of this state ~~[-]~~ , *other than such an*  
9     *identification card which indicates that the person is a seasonal*  
10    *resident.*

11    **Sec. 2.** NRS 361.080 is hereby amended to read as follows:  
12    361.080 1. The property of surviving spouses, not to exceed  
13    the amount of \$1,000 assessed valuation, is exempt from taxation,  
14    but no such exemption may be allowed to anyone but a bona fide  
15    resident of this State, and must be allowed in but one county in this  
16    State to the same family.  
17    2. For the purpose of this section, property in which the  
18    surviving spouse has any interest shall be deemed the property of  
19    the surviving spouse.  
20    3. The person claiming such an exemption must file with the  
21    county assessor an affidavit declaring that the person is a bona fide  
22    resident of this State and that the exemption has been claimed in no  
23    other county in this State. The affidavit must be made before the  
24    county assessor or a notary public. After the filing of the original  
25    affidavit, the county assessor shall , *except as otherwise provided in*  
26    *this subsection*, mail a form for renewal of the exemption to the  
27    person each year following a year in which the exemption was  
28    allowed for that person. The form must be designed to facilitate its  
29    return by mail by the person claiming the exemption. *If so*  
30    *requested by the person claiming the exemption, the county*  
31    *assessor may provide the form to the person by electronic means*  
32    *in lieu of by mail. The county assessor may authorize the return of*  
33    *the form by electronic means in accordance with the provisions of*  
34    *chapter 719 of NRS.*



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

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

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

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

18 361.085 1. The property of each person who is blind, not to  
19 exceed the amount of \$3,000 of assessed valuation, is exempt from  
20 taxation, including community property to the extent only of the  
21 interest therein of the person who is blind, but no such exemption  
22 may be allowed to anyone but a bona fide resident of this State, and  
23 must be allowed in but one county in this State on account of the  
24 same person.

25 2. The person claiming such an exemption must file with the  
26 county assessor an affidavit declaring that the person is a bona fide  
27 resident of the State of Nevada who meets all the other requirements  
28 for the exemption and that the exemption is not claimed in any other  
29 county in this State. The affidavit must be made before the county  
30 assessor or a notary public. After the filing of the original affidavit,  
31 the county assessor shall , *except as otherwise provided in this*  
32 *subsection*, mail a form for renewal of the exemption to the person  
33 each year following a year in which the exemption was allowed for  
34 that person. The form must be designed to facilitate its return by  
35 mail by the person claiming the exemption. *If so requested by the*  
36 *person claiming the exemption, the county assessor may provide*  
37 *the form to the person by electronic means in lieu of by mail. The*  
38 *county assessor may authorize the return of the form by electronic*  
39 *means in accordance with the provisions of chapter 719 of NRS.*

40 3. Upon first claiming the exemption in a county the claimant  
41 shall furnish to the assessor a certificate of a licensed physician  
42 setting forth that the physician has examined the claimant and has  
43 found him or her to be a person who is blind.

44 4. If any person files a false affidavit or provides false proof to  
45 the county assessor or a notary public and, as a result of the false



1 affidavit or false proof, the person is allowed a tax exemption to  
2 which the person is not entitled, the person is guilty of a gross  
3 misdemeanor.

4 5. Beginning with the 2005-2006 Fiscal Year, the monetary  
5 amount in subsection 1 must be adjusted for each fiscal year by  
6 adding to the amount the product of the amount multiplied by the  
7 percentage increase in the Consumer Price Index (All Items) from  
8 July 2003 to the July preceding the fiscal year for which the  
9 adjustment is calculated. The Department shall provide to each  
10 county assessor the adjusted amount, in writing, on or before  
11 September 30 of each year.

12 6. As used in this section, "person who is blind" includes any  
13 person whose visual acuity with correcting lenses does not exceed  
14 20/200 in the better eye, or whose vision in the better eye is  
15 restricted to a field which subtends an angle of not greater than 20°.

16 **Sec. 4.** NRS 361.090 is hereby amended to read as follows:

17 361.090 1. The property, to the extent of \$2,000 assessed  
18 valuation, of any actual bona fide resident of the State of Nevada  
19 who:

20 (a) Has served a minimum of 90 continuous days on active duty,  
21 who was assigned to active duty at some time between April 21,  
22 1898, and June 15, 1903, or between April 6, 1917, and  
23 November 11, 1918, or between December 7, 1941, and  
24 December 31, 1946, or between June 25, 1950, and May 7, 1975, or  
25 between September 26, 1982, and December 1, 1987, or between  
26 October 23, 1983, and November 21, 1983, or between  
27 December 20, 1989, and January 31, 1990, or between August 2,  
28 1990, and April 11, 1991, or between December 5, 1992, and  
29 March 31, 1994, or between November 20, 1995, and December 20,  
30 1996;

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

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

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

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



3. The exemption may be allowed only to a claimant who files an affidavit with his or her 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 , *except as otherwise provided in this subsection*, 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. *If so requested by the person claiming the exemption, the county assessor may provide the form to the person by electronic means in lieu of by mail. The county assessor may authorize the return of the form by electronic means in accordance with the provisions of chapter 719 of NRS.*

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 or her 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 the person is not entitled, the person is guilty of a gross misdemeanor.

8. Beginning with the 2005-2006 Fiscal Year, the monetary amounts in subsections 1 and 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



1 July 2003 to the July preceding the fiscal year for which the  
2 adjustment is calculated. The Department shall provide to each  
3 county assessor the adjusted amount, in writing, on or before  
4 September 30 of each year.

5 **Sec. 5.** NRS 361.091 is hereby amended to read as follows:

6 361.091 1. A bona fide resident of the State of Nevada who  
7 has incurred a permanent service-connected disability and has been  
8 honorably discharged from the Armed Forces of the United States,  
9 or his or her surviving spouse, is entitled to an exemption.

10 2. The amount of exemption is based on the total percentage of  
11 permanent service-connected disability. The maximum allowable  
12 exemption for total permanent disability is the first \$20,000 assessed  
13 valuation. A person with a permanent service-connected disability  
14 of:

15 (a) Eighty to 99 percent, inclusive, is entitled to an exemption of  
16 \$15,000 assessed value.

17 (b) Sixty to 79 percent, inclusive, is entitled to an exemption of  
18 \$10,000 assessed value.

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

22 3. The exemption may be allowed only to a claimant who has  
23 filed an affidavit with his or her claim for exemption on real  
24 property pursuant to NRS 361.155. The affidavit may be made at  
25 any time by a person claiming an exemption from taxation on  
26 personal property.

27 4. The affidavit must be made before the county assessor or a  
28 notary public and be filed with the county assessor. It must state that  
29 the affiant is a bona fide resident of the State of Nevada, that the  
30 affiant meets all the other requirements of subsection 1 and that the  
31 exemption is not claimed in any other county within this State. After  
32 the filing of the original affidavit, the county assessor shall , *except*  
33 *as otherwise provided in this subsection*, mail a form for:

34 (a) The renewal of the exemption; and

35 (b) The designation of any amount to be credited to the Gift  
36 Account for Veterans' Homes established pursuant to NRS 417.145,  
37 ➡ to the person each year following a year in which the exemption  
38 was allowed for that person. The form must be designed to facilitate  
39 its return by mail by the person claiming the exemption. *If so*  
40 *requested by the person claiming the exemption, the county*  
41 *assessor may provide the form to the person by electronic means*  
42 *in lieu of by mail. The county assessor may authorize the return of*  
43 *the form by electronic means in accordance with the provisions of*  
44 *chapter 719 of NRS.*



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

5        (a) An honorable discharge or other document of honorable  
6 separation from the Armed Forces of the United States which  
7 indicates the total percentage of his or her permanent service-  
8 connected disability;

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

11        (c) A certificate from the Department of Veterans Affairs or any  
12 other military document which shows that he or she has incurred a  
13 permanent service-connected disability and which indicates the total  
14 percentage of that disability, together with a certificate of honorable  
15 discharge or satisfactory service.

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

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

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

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

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

27        ➔ The affidavit required by this subsection is in addition to the  
28 certification required pursuant to subsections 4 and 5. After the  
29 filing of the original affidavit required by this subsection, the county  
30 assessor shall , *except as otherwise provided in this subsection,*  
31 mail a form for renewal of the exemption to the person each year  
32 following a year in which the exemption was allowed for that  
33 person. The form must be designed to facilitate its return by mail by  
34 the person claiming the exemption. *If so requested by the person*  
35 *claiming the exemption, the county assessor may provide the form*  
36 *to the person by electronic means in lieu of by mail. The county*  
37 *assessor may authorize the return of the form by electronic means*  
38 *in accordance with the provisions of chapter 719 of NRS.*

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





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

9. 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 the person is not entitled, the person is guilty of a gross misdemeanor.

10. Beginning with the 2005-2006 Fiscal Year, the monetary 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 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. 6.** 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) ~~The~~ *Except as otherwise provided in subsection 2, 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. *If the declaration for a common-interest community or, in the absence of such a declaration, the recorded deeds for the community units of a common-interest community:*

(a) *Provide for the allocation to the community units of, except for any minor variations because of rounding, all the interests in the common elements of the common-interest community; or*



*(b) Do not provide for the allocation described in paragraph (a) but provide for the allocation to the community units of, except for any minor variations because of rounding, all the liabilities for the common expenses of the common-interest community, and the formula for allocation provided in the declaration or deeds differs from the formula for allocation set forth in sub-subparagraph (II) of subparagraph (1) of paragraph (b) of subsection 1 and sub-subparagraph (II) of subparagraph (2) of paragraph (b) of subsection 1, those sub-subparagraphs do not apply to the common-interest community, and the taxable value of the common elements of the common-interest community must be allocated to the community units in accordance with the formula for allocation provided in the declaration or deeds.*

3. 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.

~~3.1~~ 4. 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 the physical portion of a common-interest community, including, without limitation, any landscaping, swimming pools, fitness centers, community centers, maintenance and service areas, parking areas, hallways, elevators and mechanical rooms, which is:

(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;

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

(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 or her 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 hotel governed by the provisions of chapter 116B 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:



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(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, other than the common elements, which is:

(1) Designated for separate ownership or occupancy; and

(2) Intended for:

(I) Residential use by the owner of that unit and his or her 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) *"Declaration" means any instrument, however denominated, that creates a common-interest community, including any amendment to an instrument.*

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

**Sec. 7.** NRS 361.2445 is hereby amended to read as follows:

361.2445 1. A mobile or manufactured home which has been converted to real property pursuant to NRS 361.244 may not be removed from the real property to which it is affixed unless, at least 30 days before removing the mobile or manufactured home:

(a) The owner:

(1) Files with the Division an affidavit stating that the sole purpose for converting the mobile or manufactured home from real to personal property is to effect a transfer of the title to the mobile or manufactured home;

(2) Files with the Division the affidavit of consent to the removal of the mobile or manufactured home of each person who holds any legal interest in the real property to which the mobile or manufactured home is affixed; and

(3) Gives written notice to the county assessor of the county in which the real property is situated; and

(b) The county ~~assessor~~ *tax receiver* certifies in writing that all taxes for the fiscal year on the mobile or manufactured home and the real property to which the mobile or manufactured home is affixed have been paid.

2. The county assessor shall not remove a mobile or manufactured home from the tax rolls until:

(a) The county assessor has received verification that there is no security interest in the mobile or manufactured home or the holders



1 of security interests have agreed in writing to the conversion of the  
2 mobile or manufactured home to personal property; and

3 (b) An affidavit of conversion of the mobile or manufactured  
4 home from real to personal property has been recorded in the county  
5 recorder's office of the county in which the real property to which  
6 the mobile or manufactured home was affixed is situated.

7 3. A mobile or manufactured home which is physically  
8 removed from real property pursuant to this section shall be deemed  
9 to be personal property immediately upon its removal.

10 4. The Department shall adopt:

11 (a) Such regulations as are necessary to carry out the provisions  
12 of this section; and

13 (b) A standard form for the affidavits required by this section.

14 5. Before the owner of a mobile or manufactured home that has  
15 been converted to personal property pursuant to this section may  
16 transfer ownership of the mobile or manufactured home, he or she  
17 must obtain a certificate of ownership from the Division.

18 6. For the purposes of this section, the removal of a mobile or  
19 manufactured home from real property includes the detachment of  
20 the mobile or manufactured home from its foundation, other than  
21 temporarily for the purpose of making repairs or improvements to  
22 the mobile or manufactured home or the foundation.

23 7. An owner who physically removes a mobile or  
24 manufactured home from real property in violation of this section is  
25 liable for all legal costs and fees, plus the actual expenses, incurred  
26 by a person who holds any interest in the real property to restore the  
27 real property to its former condition. Any judgment obtained  
28 pursuant to this section may be recorded as a lien upon the mobile or  
29 manufactured home so removed.

30 8. As used in this section:

31 (a) "Division" means the Manufactured Housing Division of the  
32 Department of Business and Industry.

33 (b) "Owner" means any person who holds an interest in the  
34 mobile or manufactured home or the real property to which the  
35 mobile or manufactured home is affixed evidenced by a conveyance  
36 or other instrument which transfers that interest to him or her and is  
37 recorded in the office of the county recorder of the county in which  
38 the mobile or manufactured home and real property are situated, but  
39 does not include the owner or holder of a right-of-way, easement or  
40 subsurface property right appurtenant to the real property.

41 **Sec. 8.** NRS 361.310 is hereby amended to read as follows:

42 361.310 1. On or before January 1 of each year, the county  
43 assessor of each of the several counties shall complete the  
44 assessment roll, and shall take and subscribe to an affidavit written  
45 therein to the effect that he or she has made diligent inquiry and



1 examination to ascertain all the property within the county subject to  
2 taxation, and required to be assessed by the county assessor, and that  
3 he or she has assessed the property on the assessment roll equally  
4 and uniformly, according to the best of his or her judgment,  
5 information and belief, at the rate provided by law. A copy of the  
6 affidavit must be filed immediately by the assessor with the  
7 Department. The failure to take or subscribe to the affidavit does not  
8 in any manner affect the validity of any assessment contained in the  
9 assessment roll.

10 2. The county assessor shall close the roll as to all changes on  
11 the day he or she delivers it for publication. The roll may be  
12 reopened beginning the next day:

13 (a) For changes that occur before July 1 in:

- 14 (1) Ownership;  
15 (2) Improvements as a result of new construction, destruction  
16 or removal;  
17 (3) Land parceling;  
18 (4) Site improvements;  
19 (5) Zoning or other legal or physical restrictions on use;  
20 (6) Actual use, including changes in agricultural or open  
21 space use;  
22 (7) Exemptions; or  
23 (8) Items of personal property on the secured roll;

24 (b) To correct assessments because of a clerical, typographical  
25 or mathematical error; or

26 (c) To correct overassessments because of a factual error in  
27 existence, size, quantity, age, use or zoning, or legal or physical  
28 restrictions on use.

29 3. Any changes made after the roll is reopened pursuant to  
30 subsection 2 may be appealed to the county board of equalization in  
31 the current year or the next succeeding year. *No appeal under this*  
32 *subsection of the taxable value of any property placed on the*  
33 *unsecured tax roll for a fiscal year may result in a reduction in the*  
34 *taxable value of any property placed on the secured tax roll for*  
35 *that fiscal year.*

36 4. Each county assessor shall keep a log of all changes in value  
37 made to the secured *tax* roll after it has been reopened. On or before  
38 October 31 of each year, the county assessor shall transmit a copy of  
39 the log to the board of county commissioners and the Nevada Tax  
40 Commission.

41 **Sec. 9.** NRS 361.357 is hereby amended to read as follows:

42 361.357 1. The owner of any real or personal property placed  
43 on:

44 (a) The secured tax roll who believes that the full cash value of  
45 his or her property is less than the taxable value computed for the



property in the current assessment year may, not later than January 15 of the fiscal year in which the assessment was made, appeal to the county board of equalization. If January 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

(b) The unsecured tax roll which was assessed on or after May 1 and on or before December 15 who believes that the full cash value of his or her property is less than the taxable value computed for the property in the current assessment year may, not later than the following January 15, appeal to the county board of equalization. If January 15 falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

2. Before a person may file an appeal pursuant to subsection 1, the person must complete a form provided by the county assessor to appeal the assessment to the county board of equalization. The county assessor may, before providing such a form, require the person requesting the form to provide the parcel number or other identification number of the property that is the subject of the planned appeal.

3. ~~HH~~ *Except as otherwise provided in subsection 4, if* the county board of equalization finds that the full cash value of the property on January 1 immediately preceding the fiscal year for which the taxes are levied is less than the taxable value computed for the property, the board shall correct the land value or fix a percentage of obsolescence to be deducted from the otherwise computed taxable value of the improvements, or both, to make the taxable value of the property correspond as closely as possible to its full cash value.

4. No appeal under this section ~~may~~ :

(a) *May* result in an increase in the taxable value of the property.

(b) *Of the taxable value of any property placed on the unsecured tax roll for a fiscal year may result in a reduction in the taxable value of any property placed on the secured tax roll for that fiscal year.*

**Sec. 10.** NRS 361.483 is hereby amended to read as follows:

361.483 1. Except as otherwise provided in ~~subsection 6~~ *this section* and NRS 361.736 to 361.7398, inclusive, taxes assessed upon the real property tax roll and upon mobile or manufactured homes are due on the third Monday of August.

2. Taxes assessed upon the real property tax roll may be paid in four approximately equal installments if the taxes assessed on the parcel exceed \$100.

3. Except as otherwise provided in this section, taxes assessed upon a mobile or manufactured home may be paid in four installments if the taxes assessed exceed \$100.



4. If a taxpayer owns at least 25 mobile or manufactured homes in a county that are leased for commercial purposes, and those mobile or manufactured homes have not been converted to real property pursuant to NRS 361.244, taxes assessed upon those homes may be paid in four installments if, not later than July 31, the taxpayer returns to the county assessor the written statement of personal property required pursuant to NRS 361.265.

5. Except as otherwise provided in this section and NRS 361.505, taxes assessed upon personal property may be paid in four approximately equal installments if:

(a) The total personal property taxes assessed exceed ~~[\$10,000;]~~ **\$5,000;**

(b) Not later than July 31, the taxpayer returns to the county assessor the written statement of personal property required pursuant to NRS 361.265;

(c) The taxpayer files with the county assessor, or county treasurer if the county treasurer has been designated to collect taxes, a written request to be billed in ~~[quarterly]~~ installments and includes with the request a copy of the written statement of personal property required pursuant to NRS 361.265; ~~[and]~~

(d) The **owner of the** personal property assessed ~~[is the property of a business and the business]~~ has paid ~~[its]~~ **all the** personal property taxes **assessed on the property** without accruing penalties for the immediately preceding 2 fiscal years in any county in the State ~~[; and]~~

***(e) Not later than September 15, the county tax receiver issues to the taxpayer an individual tax bill for the personal property which itemizes the dates on which the installments are due. If that tax bill is issued on or after August 1 and on or before September 15, the first two installments are due on the first Monday of October, the third installment on the first Monday of January, and the fourth installment on the first Monday of March.***

6. ~~[[~~ ***Except as otherwise provided in subsection 5, if a person elects to pay in installments, the first installment is due on the third Monday of August, the second installment on the first Monday of October, the third installment on the first Monday of January, and the fourth installment on the first Monday of March.***

7. If any person charged with taxes which are a lien on real property fails to pay:

(a) Any one installment of the taxes on or within 10 days following the day the taxes become due, there must be added thereto a penalty of 4 percent.

(b) Any two installments of the taxes, together with accumulated penalties, on or within 10 days following the day the later



1 installment of taxes becomes due, there must be added thereto a  
2 penalty of 5 percent of the two installments due.

3 (c) Any three installments of the taxes, together with  
4 accumulated penalties, on or within 10 days following the day the  
5 latest installment of taxes becomes due, there must be added thereto  
6 a penalty of 6 percent of the three installments due.

7 (d) The full amount of the taxes, together with accumulated  
8 penalties, on or within 10 days following the first Monday of  
9 March, there must be added thereto a penalty of 7 percent of the full  
10 amount of the taxes.

11 8. Any person charged with taxes which are a lien on a mobile  
12 or manufactured home who fails to pay the taxes within 10 days  
13 after an installment payment is due is subject to the following  
14 provisions:

15 (a) A penalty of 10 percent of the taxes due; and

16 (b) The county assessor may proceed under NRS 361.535.

17 9. If any property tax postponed pursuant to NRS 361.736 to  
18 361.7398, inclusive, becomes due and payable and the person  
19 charged with that tax fails to make the required payment within 10  
20 days after it becomes due, there must be added thereto a penalty of 7  
21 percent of the amount of the tax that is due. If the required payment  
22 is not paid within 30 days after it becomes due, there must be added  
23 thereto all penalties and interest that would have accrued had the  
24 property tax not been postponed pursuant to NRS 361.736 to  
25 361.7398, inclusive.

26 10. The ex officio tax receiver of a county shall notify each  
27 person in the county who is subject to a penalty pursuant to this  
28 section of the provisions of NRS 360.419 and 361.4835.

29 **Sec. 11.** NRS 361.485 is hereby amended to read as follows:

30 361.485 1. Whenever any tax is paid to the ex officio tax  
31 receiver, he or she shall appropriately record the payment and the  
32 date thereof on the tax roll contiguously with the name of the person  
33 or the description of the property liable for the taxes, and shall give  
34 a receipt for the payment if requested by the taxpayer.

35 2. If the assessment roll is maintained on magnetic storage files  
36 in a computer system, the requirement of subsection 1 is met if the  
37 system is capable of producing, as printed output, the assessment  
38 roll with the dates of payments shown opposite the name of the  
39 person or the description of the property liable for the taxes.

40 3. If the amount of taxes *and penalties* paid on personal  
41 property ~~is~~, *together with the amount of any partial abatements of*  
42 *those taxes to which the taxpayer may be entitled:*

43 (a) Results in an overpayment that is less than the average cost  
44 of collecting property taxes in this State as determined by the  
45 Nevada Tax Commission, the ex officio tax receiver shall pay the





1 amount of the overpayment into the county treasury for the benefit  
2 of the general fund of the county, unless the taxpayer who made the  
3 overpayment requests a refund within 6 months after the original  
4 payment. All interest paid on money deposited in the county  
5 treasury pursuant to this paragraph is the property of the county.

6 (b) Results in a deficiency, the amount of the deficiency, other  
7 than a payment for a penalty, must be exempted from collection if  
8 the amount of the deficiency is less than the average cost of  
9 collecting property taxes in this State as determined by the Nevada  
10 Tax Commission.

11 4. If the amount of taxes paid on real property:

12 (a) Results in an overpayment that does not exceed the amount  
13 due by more than \$5, the ex officio tax receiver shall pay the  
14 amount of the overpayment into the county treasury for the benefit  
15 of the general fund of the county, unless the taxpayer who made the  
16 overpayment requests a refund within 6 months after the original  
17 payment. All interest paid on money deposited in the county  
18 treasury pursuant to this paragraph is the property of the county.

19 (b) Results in a deficiency that is \$5 or less than the amount due,  
20 the ex officio tax receiver may exempt the amount of the deficiency  
21 from collection.

22 **Sec. 12.** NRS 371.101 is hereby amended to read as follows:

23 371.101 1. Vehicles registered by surviving spouses, not to  
24 exceed the amount of \$1,000 determined valuation, are exempt from  
25 taxation, but the exemption must not be allowed to anyone but  
26 actual bona fide residents of this State, and must be filed in but one  
27 county in this State to the same family.

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

31 3. The person claiming the exemption shall file with the  
32 Department in the county where the exemption is claimed an  
33 affidavit declaring his or her residency and that the exemption has  
34 been claimed in no other county in this State for that year. The  
35 affidavit must be made before the county assessor or a notary  
36 public. After the filing of the original affidavit, the county assessor  
37 shall, *except as otherwise provided in this subsection*, mail a form  
38 for renewal of the exemption to the person each year following a  
39 year in which the exemption was allowed for that person. The form  
40 must be designed to facilitate its return by mail by the person  
41 claiming the exemption. *If so requested by the person claiming the*  
42 *exemption, the county assessor may provide the form to the person*  
43 *by electronic means in lieu of by mail.*



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 Fiscal Year, the monetary amount 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 (All Items) from December 2003 to the December preceding the fiscal year for which the adjustment is calculated.

**Sec. 13.** 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 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 the person is an actual bona fide resident of the State of Nevada, that he or she 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, *except as otherwise provided in this subsection*, 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. *If so requested by the person claiming the exemption, the county assessor may provide the form to the person by electronic means in accordance with the provisions of chapter 719 of NRS.*

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 setting forth that the physician has examined the claimant and has found him or her to be a person who is blind.

4. Beginning with the 2005-2006 Fiscal Year, the monetary amount 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 (All Items) from December 2003 to the December preceding the fiscal year for which the adjustment is calculated.

5. As used in this section, "person who is blind" 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 degrees.



**Sec. 14.** NRS 371.103 is hereby amended to read as follows:

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

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

(c) 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

(d) 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 determined valuation of vehicles in which such a person has any interest shall be deemed to belong 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 or she is an actual 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 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 , *except as otherwise provided in this subsection*, 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



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1 its return by mail by the person claiming the exemption. *If so*  
2 *requested by the person claiming the exemption, the county*  
3 *assessor may provide the form to the person by electronic means*  
4 *in lieu of by mail.*

5 4. Persons in actual military service are exempt during the  
6 period of such service from filing annual affidavits of exemption  
7 and the Department shall grant exemptions to those persons on the  
8 basis of the original affidavits filed. In the case of any person who  
9 has entered the military service without having previously made and  
10 filed an affidavit of exemption, the affidavit may be filed in his or  
11 her behalf during the period of such service by any person having  
12 knowledge of the facts.

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

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

23 7. Beginning with the 2005-2006 Fiscal Year, the monetary  
24 amounts in subsections 1 and 2 must be adjusted for each fiscal year  
25 by adding to each amount the product of the amount multiplied by  
26 the percentage increase in the Consumer Price Index (All Items)  
27 from December 2003 to the December preceding the fiscal year for  
28 which the adjustment is calculated.

29 **Sec. 15.** NRS 371.104 is hereby amended to read as follows:

30 371.104 1. A bona fide resident of the State of Nevada who  
31 has incurred a permanent service-connected disability and has been  
32 honorably discharged from the Armed Forces of the United States,  
33 or his or her surviving spouse, is entitled to a veteran's exemption  
34 from the payment of governmental services taxes on vehicles of the  
35 following determined valuations:

36 (a) If he or she has a disability of 100 percent, the first \$20,000  
37 of determined valuation.

38 (b) If he or she has a disability of 80 to 99 percent, inclusive, the  
39 first \$15,000 of determined valuation.

40 (c) If he or she has a disability of 60 to 79 percent, inclusive, the  
41 first \$10,000 of determined valuation.

42 2. For the purpose of this section, the first \$20,000 of  
43 determined valuation of vehicles in which an applicant has any  
44 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 or she 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 , *except as otherwise provided in this subsection*, 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. *If so requested by the person claiming the exemption, the county assessor may provide the form to the person by electronic means in lieu of by mail.*

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 that the veteran has incurred a permanent service-connected disability, which shows the percentage of that disability; 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 or her death;

(b) The veteran with a disability was eligible for the exemption at the time of his or her 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 , *except as otherwise provided in this subsection*, 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. *If so requested by the person claiming the exemption, the county assessor may provide the form to the person by electronic means in lieu of by mail.*



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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 or she is not entitled, the person is guilty of a gross misdemeanor.

8. Beginning with the 2005-2006 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 (All Items) from December 2003 to the December preceding the fiscal year for which the adjustment is calculated.

**Sec. 16.** Section 57 of chapter 496, Statutes of Nevada 2005, as last amended by chapter 287, Statutes of Nevada 2009, at page 1232, is hereby amended to read as follows:

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

2. Sections 1 to 22, inclusive, 24 to 28, inclusive, 42 to 52, inclusive, 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, ~~2011~~ 2013.

5. Section 43 of this act expires by limitation on June 30, ~~2011~~ 2013.

**Sec. 17.** NRS 361.170 and 361.230 are hereby repealed.

**Sec. 18.** The provisions of sections 1, 6 and 17 of this act do not apply to or affect the assessment of any taxes, the application or administration of any exemptions from taxation or the valuation of any property for any fiscal year beginning before July 1, 2012.

**Sec. 19.** 1. This section and sections 2 to 5, inclusive, and 8 to 16, inclusive, of this act become effective upon passage and approval.

2. Sections 1, 6, 7, 17 and 18 of this act become effective on July 1, 2011.



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**TEXT OF REPEALED SECTIONS**

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**361.170 Claims for exemption: Requirements.** Any person, copartnership, association or corporation making claim to no situs status on any property under NRS 361.160 to 361.185, inclusive, shall do so in the form and manner prescribed by the Department. All such claims shall be accompanied by a certification of the warehouse company as to the status on its books of the property involved.

**361.230 Minimum valuation of patented land and land held under state land contract.**

1. No patented land of any description in the State of Nevada owned by any individual, partnership, association, estate, corporation or otherwise, and no land held under any state land contract, shall be assessed for less than \$1.25 per acre by the county assessors of the various counties.

2. If the county board of equalization shall ascertain that any land within its county has been assessed upon a valuation of less than \$1.25 per acre, or has not been assessed at all, the board shall notify the county assessor immediately to pay into the county treasury the taxes due on such land, in such a sum as will yield the full amount of taxes due upon such land upon its true value, which valuation shall not be less than \$1.25 per acre. If a county assessor fails to pay such taxes within 10 days after such notification by the county board of equalization, the district attorney shall file and prosecute diligently a suit against the county assessor and his or her surety or sureties on his or her official bond for the amount of such taxes.

