

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, 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 and revising the authorized uses of such accounts; 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 a taxpayer, upon request, to pay the personal property  
25 taxes imposed on the property of a business in installments if the total taxes exceed  
26 \$10,000 and certain other conditions are met. (NRS 361.483) **Section 10** of this bill  
27 revises this authorization to include the taxes imposed on personal property which  
28 is not the property of a business, to require the total amount of taxes to exceed  
29 \$5,000 and to allow the installment payments only if the pertinent tax bill is issued  
30 on or before September 15.

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

40 Existing law provides various exemptions from the governmental services taxes  
41 otherwise due on vehicles of surviving spouses, persons who are blind and veterans  
42 and requires the county assessors to mail annually to each person who claims such  
43 an exemption a form for the renewal of the exemption. (NRS 371.101, 371.102,  
44 371.103, 371.104) **Sections 12-15** of this bill authorize the county assessors to  
45 provide, upon request, the forms for renewal by electronic means.

46 Under existing law, 2 percent of the property taxes collected for each county on  
47 personal property and the net proceeds of mines must be deposited into an account  
48 for the acquisition and improvement of technology in the office of the county  
49 assessor. (NRS 361.530, 362.170) **Section 16** of this bill provides for the  
50 continuation of this funding during the next biennium by postponing its prospective  
51 expiration until June 30, 2013. **Section 15.5** of this bill revises the authorized uses  
52 of the money in such an account.

53 Existing law requires persons who desire to claim a property tax exemption for  
54 personal property which is in transit through this State to make their claims in the  
55 form and manner prescribed by the regulations of the Department of Taxation.  
56 (NRS 361.170) Existing law also requires county assessors to assess all patented  
57 land and land held under a state land contract at a minimum rate of \$1.25 per acre  
58 and requires county assessors to pay the difference between that amount and the  
59 amount of any lower assessments of that land. (NRS 361.230) **Section 17** of this  
60 bill repeals these requirements.



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

**Section 1.** NRS 361.015 is hereby amended to read as follows:

361.015 "Bona fide resident" means a person who ~~has:~~

~~1. Established~~ :

1. *Has established* a residence in the State of Nevada; and

2. ~~Actually~~ *Has:*

(a) *Actually* resided in this state for at least 6 months ; or ~~has-a~~

(b) *A* valid driver's license or identification card issued by the  
Department of Motor Vehicles of this state ~~[-]~~, *other than such an  
identification card which indicates that the person is a seasonal  
resident.*

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

361.080 1. The property of surviving spouses, not to exceed  
the amount of \$1,000 assessed valuation, is exempt from taxation,  
but no such exemption may be allowed to anyone but a bona fide  
resident of this State, and must be allowed in but one county in this  
State to the same family.

2. For the purpose of this section, property in which the  
surviving spouse has any interest shall be deemed the property of  
the surviving spouse.

3. The person claiming such an exemption must file with the  
county assessor an affidavit declaring that the person is a bona fide  
resident of this State and that the exemption has been claimed in no  
other county in this State. The affidavit must be made before the  
county assessor or a notary public. After the filing of the original  
affidavit, the county assessor shall, *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. The county assessor may authorize the return of  
the form by electronic means in accordance with the provisions of  
chapter 719 of NRS.*

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

5. If any person files a false affidavit or provides false proof to  
the county assessor or a notary public and, as a result of the false  
affidavit or false proof, the person is allowed a tax exemption to



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1 which the person is not entitled, the person is guilty of a gross  
2 misdemeanor.

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

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

12 361.085 1. The property of each person who is blind, not to  
13 exceed the amount of \$3,000 of assessed valuation, is exempt from  
14 taxation, including community property to the extent only of the  
15 interest therein of the person who is blind, but no such exemption  
16 may be allowed to anyone but a bona fide resident of this State, and  
17 must be allowed in but one county in this State on account of the  
18 same person.

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

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

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

43 5. Beginning with the 2005-2006 Fiscal Year, the monetary  
44 amount in subsection 1 must be adjusted for each fiscal year by  
45 adding to the amount the product of the amount multiplied by the



1 percentage increase in the Consumer Price Index (All Items) from  
2 July 2003 to the July preceding the fiscal year for which the  
3 adjustment is calculated. The Department shall provide to each  
4 county assessor the adjusted amount, in writing, on or before  
5 September 30 of each year.

6 6. As used in this section, "person who is blind" includes any  
7 person whose visual acuity with correcting lenses does not exceed  
8 20/200 in the better eye, or whose vision in the better eye is  
9 restricted to a field which subtends an angle of not greater than 20°.

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

11 361.090 1. The property, to the extent of \$2,000 assessed  
12 valuation, of any actual bona fide resident of the State of Nevada  
13 who:

14 (a) Has served a minimum of 90 continuous days on active duty,  
15 who was assigned to active duty at some time between April 21,  
16 1898, and June 15, 1903, or between April 6, 1917, and  
17 November 11, 1918, or between December 7, 1941, and  
18 December 31, 1946, or between June 25, 1950, and May 7, 1975, or  
19 between September 26, 1982, and December 1, 1987, or between  
20 October 23, 1983, and November 21, 1983, or between  
21 December 20, 1989, and January 31, 1990, or between August 2,  
22 1990, and April 11, 1991, or between December 5, 1992, and  
23 March 31, 1994, or between November 20, 1995, and December 20,  
24 1996;

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

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

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

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

39 3. The exemption may be allowed only to a claimant who files  
40 an affidavit with his or her claim for exemption on real property  
41 pursuant to NRS 361.155. The affidavit may be filed at any time by  
42 a person claiming exemption from taxation on personal property.

43 4. The affidavit must be made before the county assessor or a  
44 notary public and filed with the county assessor. It must state that  
45 the affiant is a bona fide resident of the State of Nevada who meets



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1 all the other requirements of subsection 1 and that the exemption is  
2 not claimed in any other county in this State. After the filing of the  
3 original affidavit, the county assessor shall , *except as otherwise*  
4 *provided in this subsection*, mail a form for:

5 (a) The renewal of the exemption; and

6 (b) The designation of any amount to be credited to the Gift  
7 Account for Veterans' Homes established pursuant to NRS 417.145,  
8 ➔ to the person each year following a year in which the exemption  
9 was allowed for that person. The form must be designed to facilitate  
10 its return by mail by the person claiming the exemption. *If so*  
11 *requested by the person claiming the exemption, the county*  
12 *assessor may provide the form to the person by electronic means*  
13 *in lieu of by mail. The county assessor may authorize the return of*  
14 *the form by electronic means in accordance with the provisions of*  
15 *chapter 719 of NRS.*

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

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

30 7. If any person files a false affidavit or produces false proof to  
31 the county assessor or a notary public and, as a result of the false  
32 affidavit or false proof, the person is allowed a tax exemption to  
33 which the person is not entitled, the person is guilty of a gross  
34 misdemeanor.

35 8. Beginning with the 2005-2006 Fiscal Year, the monetary  
36 amounts in subsections 1 and 2 must be adjusted for each fiscal year  
37 by adding to the amount the product of the amount multiplied by the  
38 percentage increase in the Consumer Price Index (All Items) from  
39 July 2003 to the July preceding the fiscal year for which the  
40 adjustment is calculated. The Department shall provide to each  
41 county assessor the adjusted amount, in writing, on or before  
42 September 30 of each year.

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

44 361.091 1. A bona fide resident of the State of Nevada who  
45 has incurred a permanent service-connected disability and has been



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1 honorably discharged from the Armed Forces of the United States,  
2 or his or her surviving spouse, is entitled to an exemption.

3 2. The amount of exemption is based on the total percentage of  
4 permanent service-connected disability. The maximum allowable  
5 exemption for total permanent disability is the first \$20,000 assessed  
6 valuation. A person with a permanent service-connected disability  
7 of:

8 (a) Eighty to 99 percent, inclusive, is entitled to an exemption of  
9 \$15,000 assessed value.

10 (b) Sixty to 79 percent, inclusive, is entitled to an exemption of  
11 \$10,000 assessed value.

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

15 3. The exemption may be allowed only to a claimant who has  
16 filed an affidavit with his or her claim for exemption on real  
17 property pursuant to NRS 361.155. The affidavit may be made at  
18 any time by a person claiming an exemption from taxation on  
19 personal property.

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

27 (a) The renewal of the exemption; and

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

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

42 (a) An honorable discharge or other document of honorable  
43 separation from the Armed Forces of the United States which  
44 indicates the total percentage of his or her permanent service-  
45 connected disability;



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

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

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

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

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

(c) The surviving spouse has not remarried; and

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

➔ The affidavit required by this subsection is in addition to the certification required pursuant to subsections 4 and 5. 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. The county assessor may authorize the return of the form by electronic means in accordance with the provisions of chapter 719 of NRS.*

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

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





1 adding to the amount the product of the amount multiplied by the  
2 percentage increase in the Consumer Price Index (All Items) from  
3 July 2003 to the July preceding the fiscal year for which the  
4 adjustment is calculated. The Department shall provide to each  
5 county assessor the adjusted amount, in writing, on or before  
6 September 30 of each year.

7 **Sec. 6.** NRS 361.233 is hereby amended to read as follows:

8 361.233 1. Notwithstanding any other provision of law:

9 (a) Any ad valorem taxes or special assessments assessed upon  
10 any real property within a common-interest community:

11 (1) Must be assessed upon the community units and not upon  
12 the common-interest community as a whole; and

13 (2) Must not be assessed upon any common elements of the  
14 common-interest community.

15 (b) ~~The~~ *Except as otherwise provided in subsection 2, the*  
16 taxable value of each parcel:

17 (1) Composed solely of a community unit must consist of:

18 (I) The taxable value of that community unit; and

19 (II) A percentage of the taxable value of all the common  
20 elements of that common-interest community which is equal to 1  
21 divided by the total number of community units in that common-  
22 interest community; or

23 (2) Composed of a community unit and any portion of the  
24 common elements of the common-interest community must consist  
25 of:

26 (I) The taxable value of that community unit only; and

27 (II) A percentage of the taxable value of all the common  
28 elements of that common-interest community which is equal to 1  
29 divided by the total number of community units in that common-  
30 interest community.

31 2. *If the declaration for a common-interest community or, in*  
32 *the absence of such a declaration, the recorded deeds for the*  
33 *community units of a common-interest community:*

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

37 (b) *Do not provide for the allocation described in paragraph*  
38 *(a) but provide for the allocation to the community units of, except*  
39 *for any minor variations because of rounding, all the liabilities for*  
40 *the common expenses of the common-interest community,*

41 *↪ and the formula for allocation provided in the declaration or*  
42 *deeds differs from the formula for allocation set forth in sub-*  
43 *subparagraph (II) of subparagraph (1) of paragraph (b) of*  
44 *subsection 1 and sub-subparagraph (II) of subparagraph (2) of*  
45 *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:

(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:



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

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

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



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- 1       4. The Department shall adopt:  
2       (a) Such regulations as are necessary to carry out the provisions  
3 of this section; and  
4       (b) A standard form for the affidavits required by this section.  
5       5. Before the owner of a mobile or manufactured home that has  
6 been converted to personal property pursuant to this section may  
7 transfer ownership of the mobile or manufactured home, he or she  
8 must obtain a certificate of ownership from the Division.  
9       6. For the purposes of this section, the removal of a mobile or  
10 manufactured home from real property includes the detachment of  
11 the mobile or manufactured home from its foundation, other than  
12 temporarily for the purpose of making repairs or improvements to  
13 the mobile or manufactured home or the foundation.  
14       7. An owner who physically removes a mobile or  
15 manufactured home from real property in violation of this section is  
16 liable for all legal costs and fees, plus the actual expenses, incurred  
17 by a person who holds any interest in the real property to restore the  
18 real property to its former condition. Any judgment obtained  
19 pursuant to this section may be recorded as a lien upon the mobile or  
20 manufactured home so removed.  
21       8. As used in this section:  
22       (a) "Division" means the Manufactured Housing Division of the  
23 Department of Business and Industry.  
24       (b) "Owner" means any person who holds an interest in the  
25 mobile or manufactured home or the real property to which the  
26 mobile or manufactured home is affixed evidenced by a conveyance  
27 or other instrument which transfers that interest to him or her and is  
28 recorded in the office of the county recorder of the county in which  
29 the mobile or manufactured home and real property are situated, but  
30 does not include the owner or holder of a right-of-way, easement or  
31 subsurface property right appurtenant to the real property.  
32       **Sec. 8.** (Deleted by amendment.)  
33       **Sec. 9.** (Deleted by amendment.)  
34       **Sec. 10.** NRS 361.483 is hereby amended to read as follows:  
35       361.483 1. Except as otherwise provided in ~~{subsection-6}~~  
36 **this section** and NRS 361.736 to 361.7398, inclusive, taxes assessed  
37 upon the real property tax roll and upon mobile or manufactured  
38 homes are due on the third Monday of August.  
39       2. Taxes assessed upon the real property tax roll may be paid in  
40 four approximately equal installments if the taxes assessed on the  
41 parcel exceed \$100.  
42       3. Except as otherwise provided in this section, taxes assessed  
43 upon a mobile or manufactured home may be paid in four  
44 installments if the taxes assessed exceed \$100.



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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



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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



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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.



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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. 15.5.** NRS 250.085 is hereby amended to read as follows:

250.085 1. The board of county commissioners of each county shall by ordinance create in the county general fund an account to be designated as the Account for the Acquisition and Improvement of Technology in the Office of the County Assessor.

2. The money in the Account:

(a) Must be accounted for separately and not as a part of any other account; and

(b) Must not be used to replace or supplant any money available from other sources to acquire technology for and improve technology used in the office of the county assessor.

3. The money in the Account must be used to acquire technology for or improve the technology used in the office of the county assessor ~~[-]~~ *or by another entity with operational impact on the office of the county assessor*, including, without limitation, the payment of costs associated with acquiring or improving technology for converting and archiving records, purchasing hardware and software, maintaining the technology, training employees in the operation of the technology and contracting for professional services relating to the technology. ~~[At the discretion of the county assessor, the money may be used by other county offices that do business with the county assessor.]~~

4. On or before July 1 of each year, the county assessor shall submit to the board of county commissioners a report of the projected expenditures of the money in the Account for the following fiscal year. Any money remaining in the Account at the end of a fiscal year that has not been committed for expenditure reverts to the county general fund.



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1     **Sec. 16.** Section 57 of chapter 496, Statutes of Nevada 2005,  
2 as last amended by chapter 287, Statutes of Nevada 2009, at page  
3 1232, is hereby amended to read as follows:

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

7         2. Sections 1 to 22, inclusive, 24 to 28, inclusive, 42 to  
8 52, inclusive, and 53 to 56, inclusive, of this act become  
9 effective on July 1, 2005.

10        3. Sections 29 to 41, inclusive, of this act become  
11 effective:

12           (a) Upon passage and approval for the purpose of  
13 performing any preparatory administrative tasks that are  
14 necessary to carry out the provisions of those sections; and

15           (b) On July 1, 2006, for all other purposes.

16         4. Section 23 of this act becomes effective on July 1,  
17 ~~[2011-]~~ 2013.

18         5. Section 43 of this act expires by limitation on June 30,  
19 ~~[2011-]~~ 2013.

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

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

25     **Sec. 19.** 1. This section and sections 2 to 5, inclusive, 10 to  
26 15, inclusive, and 16 of this act become effective upon passage and  
27 approval.

28         2. Sections 1, 6, 7, 15.5, 17 and 18 of this act become effective  
29 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.



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**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.

