

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 issuance of certain notices by the county assessor and county treasurer, 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



to mail annually to each person who claims such an exemption a form for the renewal of the exemption. (NRS 361.080, 361.085, 361.090, 361.091) **Section 1** of this bill clarifies that these tax exemptions do not apply to a person who holds an identification card indicating that the person is only a seasonal resident of this State, unless the person has actually resided in Nevada for at least 6 months. **Sections 2-5** of this bill authorize the county assessors to provide, upon request, the forms for renewal by electronic means and to authorize the return of those forms by electronic means.

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

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

Existing law requires each board of county commissioners to pass a resolution during each fiscal year which directs the county assessor to prepare a secured tax roll of taxable property in the county. The resolution must further direct the county assessor to mail a copy of the secured tax roll to each taxpayer in the county or publish the secured tax roll in a newspaper of general circulation in the county. Existing law also requires the county assessor to issue certain notices indicating that the secured tax roll is complete and available for inspection. (NRS 361.300) **Section 9.5** of this bill requires the county assessor to, pursuant to a resolution adopted by the board of county commissioners, additionally post the secured tax roll in certain public areas, post the secured tax roll at the office of the county assessor and publish the secured tax roll on an Internet website maintained by the county assessor or the county. In addition, **section 9.5** requires that notices to the effect that the secured tax roll is complete and open for inspection also indicate the locations at which the secured tax roll is available for inspection.

Existing law requires a county tax receiver to publish certain notices of delinquent taxes in a newspaper of general circulation in the county or, if no such newspaper exists, in at least five conspicuous places in the county. (NRS 361.565) **Section 11.5** of this bill requires the county tax receiver to additionally publish such notices of delinquency on an Internet website maintained by the county treasurer or the county.

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

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



inclusion of the amount of any applicable penalties paid and the amount of any applicable partial abatements of taxes.

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

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

Existing law requires persons who desire to claim a property tax exemption for personal property which is in transit through this State to make their claims in the form and manner prescribed by the regulations of the Department of Taxation. (NRS 361.170) Existing law also requires county assessors to assess all patented land and land held under a state land contract at a minimum rate of \$1.25 per acre and requires county assessors to pay the difference between that amount and the amount of any lower assessments of that land. (NRS 361.230) **Section 17** of this 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 ~~H~~, *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 which the person is not entitled, the person is guilty of a gross misdemeanor.

6. Beginning with the 2005-2006 Fiscal Year, the monetary amount in subsection 1 must be adjusted for each fiscal year by adding to the amount the product of the amount multiplied by the percentage increase in the Consumer Price Index (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. 3. NRS 361.085 is hereby amended to read as follows:

361.085 1. The property of each person who is blind, not to exceed the amount of \$3,000 of assessed valuation, is exempt from taxation, including community property to the extent only of the interest therein of the person who is blind, 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 on account of the same person.

2. The person claiming such an exemption must file with the county assessor an affidavit declaring that the person is a bona fide resident of the State of Nevada who meets all the other requirements for the exemption and that the exemption is not claimed in any 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



1 each year following a year in which the exemption was allowed for
2 that person. The form must be designed to facilitate its return by
3 mail by the person claiming the exemption. *If so requested by the*
4 *person claiming the exemption, the county assessor may provide*
5 *the form to the person by electronic means in lieu of by mail. The*
6 *county assessor may authorize the return of the form by electronic*
7 *means in accordance with the provisions of chapter 719 of NRS.*

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

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

17 5. Beginning with the 2005-2006 Fiscal Year, the monetary
18 amount in subsection 1 must be adjusted for each fiscal year by
19 adding to the amount the product of the amount multiplied by the
20 percentage increase in the Consumer Price Index (All Items) from
21 July 2003 to the July preceding the fiscal year for which the
22 adjustment is calculated. The Department shall provide to each
23 county assessor the adjusted amount, in writing, on or before
24 September 30 of each year.

25 6. As used in this section, "person who is blind" includes any
26 person whose visual acuity with correcting lenses does not exceed
27 20/200 in the better eye, or whose vision in the better eye is
28 restricted to a field which subtends an angle of not greater than 20°.

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

30 361.090 1. The property, to the extent of \$2,000 assessed
31 valuation, of any actual bona fide resident of the State of Nevada
32 who:

33 (a) Has served a minimum of 90 continuous days on active duty,
34 who was assigned to active duty at some time between April 21,
35 1898, and June 15, 1903, or between April 6, 1917, and
36 November 11, 1918, or between December 7, 1941, and
37 December 31, 1946, or between June 25, 1950, and May 7, 1975, or
38 between September 26, 1982, and December 1, 1987, or between
39 October 23, 1983, and November 21, 1983, or between
40 December 20, 1989, and January 31, 1990, or between August 2,
41 1990, and April 11, 1991, or between December 5, 1992, and
42 March 31, 1994, or between November 20, 1995, and December 20,
43 1996;



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(b) 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

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

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

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

3. The exemption may be allowed only to a claimant who files an affidavit with his 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 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. 5. NRS 361.091 is hereby amended to read as follows:

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

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

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

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

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

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

4. The affidavit must be made before the county assessor or a notary public and be filed with the county assessor. It must state that the affiant is a bona fide resident of the State of Nevada, that the affiant meets all the other requirements of subsection 1 and that the



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

4 (a) The renewal of the exemption; and

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

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

19 (a) An honorable discharge or other document of honorable
20 separation from the Armed Forces of the United States which
21 indicates the total percentage of his or her permanent service-
22 connected disability;

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

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

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

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

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

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

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

41 ➔ The affidavit required by this subsection is in addition to the
42 certification required pursuant to subsections 4 and 5. After the
43 filing of the original affidavit required by this subsection, the county
44 assessor shall , *except as otherwise provided in this subsection*,
45 mail a form for renewal of the exemption to the person each year



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1 following a year in which the exemption was allowed for that
2 person. The form must be designed to facilitate its return by mail by
3 the person claiming the exemption. *If so requested by the person*
4 *claiming the exemption, the county assessor may provide the form*
5 *to the person by electronic means in lieu of by mail. The county*
6 *assessor may authorize the return of the form by electronic means*
7 *in accordance with the provisions of chapter 719 of NRS.*

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

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

16 9. If any person files a false affidavit or produces false proof to
17 the county assessor or a notary public and, as a result of the false
18 affidavit or false proof, the person is allowed a tax exemption to
19 which the person is not entitled, the person is guilty of a gross
20 misdemeanor.

21 10. Beginning with the 2005-2006 Fiscal Year, the monetary
22 amounts in subsection 2 must be adjusted for each fiscal year by
23 adding to the amount the product of the amount multiplied by the
24 percentage increase in the Consumer Price Index (All Items) from
25 July 2003 to the July preceding the fiscal year for which the
26 adjustment is calculated. The Department shall provide to each
27 county assessor the adjusted amount, in writing, on or before
28 September 30 of each year.

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

30 361.233 1. Notwithstanding any other provision of law:

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

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

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

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

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

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

41 (II) A percentage of the taxable value of all the common
42 elements of that common-interest community which is equal to 1
43 divided by the total number of community units in that common-
44 interest community; or



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(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.

~~13-1~~ 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:

(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;



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(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.

4. The Department shall adopt:

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

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

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

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

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

8. As used in this section:



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

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

Sec. 8. (Deleted by amendment.)

Sec. 9. (Deleted by amendment.)

Sec. 9.5. NRS 361.300 is hereby amended to read as follows:

361.300 1. On or before January 1 of each year, the county assessor shall transmit to the county clerk, post at the front door of the courthouse and publish in a newspaper published in the county a notice to the effect that the secured tax roll is completed and open for inspection by interested persons of the county. *A notice issued pursuant to this subsection must include a statement that the secured tax roll is available for inspection as specified in paragraph (b) of subsection 3. The statement published in the newspaper must be displayed in the format used for advertisements and printed in at least 10-point bold type or font.*

2. If the county assessor fails to complete the assessment roll in the manner and at the time specified in this section, the board of county commissioners shall not allow the county assessor a salary or other compensation for any day after January 1 during which the roll is not completed, unless excused by the board of county commissioners.

3. Except as otherwise provided in subsection 4, each board of county commissioners shall by resolution, before December 1 of any fiscal year in which assessment is made, require the county assessor to prepare a list of all the taxpayers on the secured roll in the county and the total valuation of property on which they severally pay taxes and direct the county assessor:

(a) To cause such list and valuations to be ~~printed~~ :

(1) Printed and delivered by the county assessor or mailed by him or her on or before January 1 of the fiscal year in which assessment is made to each taxpayer in the county; or

~~[(b) To cause such list and valuations to be published]~~

(2) Published once on or before January 1 of the fiscal year in which assessment is made in a newspaper of general circulation in the county ~~[-~~

~~→ In addition to complying with paragraph (a) or (b), the list and valuations may also be posted;] ; and~~



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(b) To cause such list and valuations to be:

(1) Posted in a public area of the public libraries and branch libraries located in the county ~~[- in a public area of the county courthouse and the county office building in which the county assessor's office is located,];~~

(2) Posted at the office of the county assessor; and

(3) Published on ~~[-a]~~ **an Internet** website ~~[-or other Internet site that is operated or administered by or on behalf of the county or]~~ **that is maintained by the** county assessor ~~[-]~~ **or, if the county assessor does not maintain an Internet website, on an Internet website that is maintained by the county.**

4. A board of county commissioners may, in the resolution required by subsection 3, authorize the county assessor not to deliver or mail the list, as provided in **subparagraph (1) of paragraph (a) of subsection 3**, to taxpayers whose property is assessed at \$1,000 or less and direct the county assessor to mail to each such taxpayer a statement of the amount of his or her assessment. Failure by a taxpayer to receive such a mailed statement does not invalidate any assessment.

5. The several boards of county commissioners in the State may allow the bill contracted with their approval by the county assessor under this section on a claim to be allowed and paid as are other claims against the county.

6. Whenever:

(a) Any property on the secured tax roll is appraised or reappraised pursuant to NRS 361.260, the county assessor shall, on or before December 18 of the fiscal year in which the appraisal or reappraisal is made, deliver or mail to each owner of such property a written notice stating the assessed valuation of the property as determined from the appraisal or reappraisal. **A notice issued pursuant to this paragraph must include a statement that the secured tax roll is available for inspection as specified in paragraph (b) of subsection 3. If such a statement is published in a newspaper, the statement must be displayed in the format used for advertisements and printed in at least 10-point bold type or font.**

(b) Any personal property billed on the unsecured tax roll is appraised or reappraised pursuant to NRS 361.260, the delivery or mailing to the owner of such property of an individual tax bill or individual tax notice for the property shall be deemed to constitute adequate notice to the owner of the assessed valuation of the property as determined from the appraisal or reappraisal.

7. If the secured tax roll is changed pursuant to NRS 361.310, the county assessor shall mail an amended notice of assessed valuation to each affected taxpayer. The notice must include:



(a) The information set forth in subsection 6 for the new assessed valuation.

(b) The dates for appealing the new assessed valuation.

8. Failure by the taxpayer to receive a notice required by this section does not invalidate the appraisal or reappraisal.

9. In addition to complying with subsections 6 and 7, a county assessor shall:

(a) Provide without charge a copy of a notice of assessed valuation to the owner of the property upon request.

(b) Post the information included in a notice of assessed valuation on a website or other Internet site, if any, that is operated or administered by or on behalf of the county or the county assessor.

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 ~~H~~; 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. ~~HH~~ *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 installment of taxes becomes due, there must be added thereto a penalty of 5 percent of the two installments due.

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

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

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

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

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

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



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property tax not been postponed pursuant to NRS 361.736 to 361.7398, inclusive.

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

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

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

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

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

(a) Results in an overpayment that is less than the average cost of collecting property taxes in this State as determined by the Nevada Tax Commission, the ex officio tax receiver shall pay the amount of the overpayment into the county treasury for the benefit of the general fund of the county, unless the taxpayer who made the overpayment requests a refund within 6 months after the original payment. All interest paid on money deposited in the county treasury pursuant to this paragraph is the property of the county.

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

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

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

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



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Sec. 11.5. NRS 361.565 is hereby amended to read as follows:

361.565 1. Except as otherwise provided in subsection 3, if the tax remains delinquent 30 days after the first Monday in April of each year, the tax receiver of the county shall cause notice of the delinquency to be published ~~{at}~~ :

(a) At least once in the newspaper which publishes the list of taxpayers pursuant to NRS 361.300. If there is no newspaper in the county, the notice must be posted in at least five conspicuous places within the county.

(b) *On an Internet website that is maintained by the county treasurer or, if the county treasurer does not maintain an Internet website, on an Internet website maintained by the county.*

2. The cost of publication in each case must be charged to the delinquent taxpayer, and is not a charge against the State or county. The publication must be made at not more than legal rates.

3. If the delinquent property consists of unimproved real estate assessed at a sum not exceeding \$25, the notice must be given by posting a copy of the notice in three conspicuous places within the county without publishing the notice in a newspaper.

4. The notice must contain the information required for a notice ~~{mailed}~~ of delinquency pursuant to *subsection 2 of NRS 361.5648.*

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

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

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

3. The person claiming the exemption shall file with the Department in the county where the exemption is claimed an affidavit declaring his or her residency and that the exemption has been claimed in no other county in this State for that year. The affidavit must be made before the county assessor or a notary public. After the filing of the original affidavit, the county assessor shall, *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.*



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~~ *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, 11,
26 12 to 15, inclusive, and 16 of this act become effective upon passage
27 and approval.

28 2. Sections 1, 6, 7, 9.5, 11.5, 15.5, 17 and 18 of this act become
29 effective on July 1, 2011.

TEXT OF REPEALED SECTIONS

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.

