
ASSEMBLY BILL NO. 75—ASSEMBLYMEN AIZLEY, CARLTON AND
FLORES

PREFILED JANUARY 31, 2013

JOINT SPONSORS: SENATORS PARKS AND SEGERBLOM

Referred to Committee on Taxation

SUMMARY—Revises provisions governing the publication of
property tax rolls. (BDR 32-486)

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 property tax; revising provisions governing the
publication of property tax rolls in larger counties; and
providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 Under existing law, a county assessor is required to prepare and publish in a
2 newspaper of general circulation in the county a list of all the taxpayers on the
3 secured roll in the county and the total value of the property on which they pay
4 taxes. (NRS 361.300) This bill provides that, in a county whose population is
5 100,000 or more (currently Clark and Washoe Counties), the county assessor may
6 publish this list in a newspaper of general circulation or on an Internet website
7 maintained by the county assessor.

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

1 **Section 1.** NRS 361.300 is hereby amended to read as follows:
2 361.300 1. On or before January 1 of each year, the county
3 assessor shall transmit to the county clerk, post at the front door of
4 the courthouse and publish in a newspaper published in the county a
5 notice to the effect that the secured tax roll is completed and open
6 for inspection by interested persons of the county. A notice issued
7 pursuant to this subsection must include a statement that the secured



1 tax roll is available for inspection as specified in paragraph (b) of
2 subsection 3. The statement published in the newspaper must be
3 displayed in the format used for advertisements and printed in at
4 least 10-point bold type or font.

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

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

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

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

21 (2) Published once on or before January 1 of the fiscal year
22 in which assessment is made ~~first~~ :

23 *(I) In a newspaper of general circulation in the county; or*

24 *(II) In a county whose population is 100,000 or more,*
25 *on an Internet website that is maintained by the county assessor;*
26 *and*

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

28 (1) Posted in a public area of the public libraries and branch
29 libraries located in the county;

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

31 (3) Published on an Internet website that is maintained by the
32 county assessor or, if the county assessor does not maintain an
33 Internet website, on an Internet website that is maintained by the
34 county.

35 4. A board of county commissioners may, in the resolution
36 required by subsection 3, authorize the county assessor not to
37 deliver or mail the list, as provided in subparagraph (1) of paragraph
38 (a) of subsection 3, to taxpayers whose property is assessed at
39 \$1,000 or less and direct the county assessor to mail to each such
40 taxpayer a statement of the amount of his or her assessment. Failure
41 by a taxpayer to receive such a mailed statement does not invalidate
42 any assessment.

43 5. The several boards of county commissioners in the State
44 may allow the bill contracted with their approval by the county



1 assessor under this section on a claim to be allowed and paid as are
2 other claims against the county.

3 6. Whenever:

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

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

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

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

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

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

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

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

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

36 **Sec. 2.** This act becomes effective on July 1, 2013.

