

CHAPTER.....

AN ACT relating to property taxes; authorizing tax receivers to provide tax bills under certain circumstances electronically in lieu of by mail; revising the provisions governing the procedure for the collection of delinquent taxes; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

The ex officio tax receiver of each county is required to mail an individual property tax bill to each property owner or to the holder of the mortgage on the property. (NRS 361.480) **Section 1** of this bill allows an ex officio tax receiver, in lieu of mailing such a bill, to provide the bill electronically at the request of the property owner or mortgage holder if the ex officio tax receiver authorizes property owners and mortgage holders to make such a request.

Property which is being held in trust by a county treasurer as a result of a property tax delinquency must be reconveyed to the appropriate person if the accrued taxes, costs, penalties and interest are paid before the county treasurer issues public notice of the sale of the property to recover the delinquent taxes. (NRS 361.585) **Section 2** of this bill extends the period for the receipt of such a payment until 5 p.m. on the third business day before the day of the sale specified in the notice of sale. **Section 3** of this bill requires such a notice of sale to specify the day, time and place of the sale, and revises the manner in which such a notice may be published to accommodate those counties in which newspapers are published weekly instead of daily.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

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

Section 1. NRS 361.480 is hereby amended to read as follows:

361.480 1. Upon receiving the assessment roll from the county auditor, the ex officio tax receiver shall proceed to receive taxes.

2. The ex officio tax receiver shall give notice at least quarterly by publication in some newspaper published in his or her county, and if none is so published then by posting notices in three public and conspicuous places in the county, specifying:

- (a) The dates when taxes are due; and
- (b) The penalties for delinquency.

3. The ex officio tax receiver shall mail to each property owner, or to the holder of the mortgage on that property, an individual tax bill which includes:

(a) All of the information supplied to him or her by the county auditor.



(b) A statement explaining how to obtain the information set forth in the notices published by the ex officio tax receiver pursuant to NRS 361.4545.

➡ If the holder of a mortgage receives such a bill on behalf of a property owner, he or she shall forward the bill or a copy thereof to the owner in the next notice of billing sent to the owner for the mortgage. Failure to receive an individual tax bill does not excuse the taxpayer from the timely payment of his or her taxes.

4. *An ex officio tax receiver may authorize a property owner or the holder of a mortgage to request, by written letter, electronic mail, facsimile or any other method authorized by the ex officio tax receiver, the electronic transmission of the individual tax bill required by subsection 3 or a link to that bill, as posted on a website or other Internet site pursuant to paragraph (b) of subsection 6, to the property owner or holder of the mortgage at a specific electronic mail address or pursuant to another specific method of electronic delivery in lieu of the mailing of that bill pursuant to subsection 3. If an ex officio tax receiver transmits the individual tax bill or link electronically to the property owner or holder of the mortgage in accordance with such a request, the ex officio tax receiver shall be deemed to have mailed the individual tax bill to the property owner or holder of the mortgage in compliance with subsection 3 regardless of whether the property owner or holder of the mortgage actually receives that electronic transmission.*

5. If, in lieu of an individual tax bill, an ex officio tax receiver mails an individual tax notice to a property owner, the notice must include the information required for the individual tax bill pursuant to subsection 3.

~~4.5~~ 6. In addition to complying with subsections 3 and ~~4.4~~ 5, an ex officio tax receiver shall:

(a) Provide without charge a copy of an individual tax bill or individual tax notice to the property owner upon request.

(b) Post the information included in an individual tax bill or individual tax notice on a website or other Internet site, if any, that is operated or administered by or on behalf of the county or the ex officio tax receiver.

Sec. 2. NRS 361.585 is hereby amended to read as follows:

361.585 1. When the time allowed by law for the redemption of a property described in a certificate has expired and no redemption has been made, the tax receiver who issued the certificate, or his or her successor in office, shall execute and deliver to the county treasurer a deed of the property in trust for the use and



benefit of the State and county and any officers having fees due them.

2. The county treasurer and his or her successors in office, upon obtaining a deed of any property in trust under the provisions of this chapter, shall hold that property in trust until it is sold or otherwise disposed of pursuant to the provisions of this chapter.

3. Notwithstanding the provisions of NRS 361.595 or 361.603, at any time during the 90-day period specified in NRS 361.603, or *not later than 5 p.m. on the third business day* before the ~~public notice of~~ *day of the* sale by a county treasurer, ~~pursuant to~~ *as specified in the notice required by* NRS 361.595, of any property held in trust by him or her by virtue of any deed made pursuant to the provisions of this chapter, any person specified in subsection 4 is entitled to have the property reconveyed upon ~~payment to~~ *the receipt by* the county treasurer *of payment by or on behalf of that person* of an amount equal to the taxes accrued, together with any costs, penalties and interest legally chargeable against the property. A reconveyance may not be made after expiration of the 90-day period specified in NRS 361.603 . ~~for after commencement of posting or publication of public notice pursuant to NRS 361.595.~~

4. Property may be reconveyed pursuant to subsection 3 to one or more of the persons specified in the following categories, or to one or more persons within a particular category, as their interests may appear of record:

- (a) The owner.
- (b) The beneficiary under a note and deed of trust.
- (c) The mortgagee under a mortgage.
- (d) The creditor under a judgment.
- (e) The person to whom the property was assessed.
- (f) The person holding a contract to purchase the property before its conveyance to the county treasurer.
- (g) The Director of the Department of Health and Human Services if the owner has received or is receiving any benefits from Medicaid.
- (h) The successor in interest of any person specified in this subsection.

5. The provisions of this section apply to land held in trust by a county treasurer on or after April 17, 1971.

Sec. 3. NRS 361.595 is hereby amended to read as follows:

361.595 1. Any property held in trust by any county treasurer by virtue of any deed made pursuant to the provisions of this chapter may be sold and conveyed in the manner prescribed in this section



and in NRS 361.603 or conveyed without sale as provided in NRS 361.604.

2. If the property is to be sold, the board of county commissioners may make an order, to be entered on the record of its proceedings, directing the county treasurer to sell the property particularly described therein, after giving notice of sale, for a total amount not less than the amount of the taxes, costs, penalties and interest legally chargeable against the property as stated in the order.

3. Notice of the sale must *specify the day, time and place of the sale and* be:

(a) Posted in at least three public places in the county, including one at the courthouse and one on the property, not less than 20 days before the day of sale or, in lieu of such a posting, by publication of the notice ~~for 20 days~~ *at least once a week for 4 consecutive weeks by four weekly insertions* in some newspaper published within the county, *the first publication being at least 22 days before the day of the sale*, if the board of county commissioners so directs.

(b) Mailed by certified mail, return receipt requested, not less than 90 days before the *day of the* sale, to the owner of the parcel as shown on the tax roll and to any person or governmental entity that appears in the records of the county to have a lien or other interest in the property. If the receipt is returned unsigned, the county treasurer must make a reasonable attempt to locate and notify the owner or other person or governmental entity before the sale.

4. Upon compliance with such an order the county treasurer shall make, execute and deliver to any purchaser, upon payment to the county treasurer, as trustee, of a consideration not less than that specified in the order, a quitclaim deed, discharged of any trust of the property mentioned in the order.

5. Before delivering any such deed, the county treasurer shall record the deed at the expense of the purchaser.

6. All such deeds, whether issued before, on or after July 1, 1955, are primary evidence:

(a) Of the regularity of all proceedings relating to the order of the board of county commissioners, the notice of sale and the sale of the property; and

(b) That, if the real property was sold to pay taxes on personal property, the real property belonged to the person liable to pay the tax.

7. No such deed may be executed and delivered by the county treasurer until he or she files at the expense of the purchaser, with the clerk of the board of county commissioners, proper affidavits of posting and of publication of the notice of sale, as the case may be,



together with his or her return of sale, verified, showing compliance with the order of the board of county commissioners, which constitutes primary evidence of the facts recited therein.

8. If the deed when regularly issued is not recorded in the office of the county recorder, the deed, and all proceedings relating thereto, is void as against any subsequent purchaser in good faith and for a valuable consideration of the same property, or any portion thereof, when his or her own conveyance is first recorded.

9. The board of county commissioners shall provide its clerk with a record book in which must be indexed the name of each purchaser, together with the date of sale, a description of the property sold, a reference to the book and page of the minutes of the board of county commissioners where the order of sale is recorded, and the file number of the affidavits and return.

Sec. 4. This act becomes effective on July 1, 2013.

