

ASSEMBLY BILL NO. 452—COMMITTEE ON TAXATION

MARCH 23, 2015

Referred to Committee on Taxation

SUMMARY—Revises provisions relating to property taxes.
(BDR 32-847)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
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 taxes; revising provisions governing appeals of the assessment of property to county boards of equalization and the State Board of Equalization; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law provides that under certain circumstances, the owner of real or personal property that is placed on the secured or unsecured tax roll may file an appeal concerning the assessment of the owner's property with the county board of equalization or the State Board of Equalization. (NRS 361.356, 361.357, 361.360) Existing law further provides that if a person files such an appeal, on behalf of the owner of the property, the person filing the appeal must provide to the county board of equalization or the State Board of Equalization, as appropriate, written authorization from the owner of the property that authorizes the person to file the appeal. If the appeal is filed in a timely manner without the written authorization, the person filing the appeal may provide the written authorization within 48 hours after the deadline for filing the appeal. (NRS 361.362)

Section 1 of this bill specifically provides that the term "owner" includes a person who owns, controls or possesses taxable property or is otherwise responsible for the payment of the taxes on the property or is an authorized representative of the property. Thus, under **section 1**, any of these persons may file an appeal without submitting the written authorization from the owner to file the appeal which is required under existing law.

Section 2 of this bill provides that if an appeal must be filed with the written authorization from the owner to file the appeal but the assessor objects to the written authorization, the assessor must give written notice of the objection to the person who filed the appeal and that person may submit documentation to cure the objection within 7 days after receipt of the notice.



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

Section 1. NRS 361.334 is hereby amended to read as follows:

361.334 As used in NRS 361.334 to 361.435, inclusive:

1. *The term "owner" includes a person who owns, controls or possesses taxable property or is otherwise responsible for the payment of the taxes on the property or is an authorized representative of the property.*

2. The term "property" includes a leasehold interest, possessory interest, beneficial interest or beneficial use of a lessee or user of property which is taxable pursuant to NRS 361.157 or 361.159.

~~12-1~~ 3. Where the term "property" is read to mean a taxable leasehold interest, possessory interest, beneficial interest or beneficial use of a lessee or user of property, the term "owner" used in conjunction therewith must be interpreted to mean the lessee or user of the property.

Sec. 2. NRS 361.362 is hereby amended to read as follows:

361.362 Except as otherwise provided in this section, at the time that a person files an appeal pursuant to NRS 361.356, 361.357 or 361.360 on behalf of the owner of a property, the person shall provide to the county board of equalization or the State Board of Equalization, as appropriate, written authorization from the owner of the property that authorizes the person to file the appeal concerning the assessment that was made. If the person files the appeal in a timely manner ~~without~~:

1. *Without* the written authorization required by this section, the person may provide that written authorization within 48 hours after the last day allowed for filing the appeal.

2. *With the written authorization required by this section but the assessor objects to that written authorization, the assessor must give written notice of the objection to the person filing the appeal by certified mail, return receipt requested. If the person filing the appeal submits to the assessor any documentation necessary to cure the objection within 7 days after receipt of the notice, the appeal must be deemed to be filed in a timely manner.*

Sec. 3. This act becomes effective on July 1, 2015.

