

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 for the purposes of appeals to a county board of equalization or the State Board of Equalization, the term "owner" includes a person who owns or controls taxable property or possesses in its entirety taxable property.

Section 2 of this bill provides that the written authorization to file an appeal on behalf of an owner of property may be signed by: (1) the owner; or (2) an employee of the owner or of an affiliate of the owner who is acting within the scope of his or her employment. **Section 2** further provides that if there is an objection to the written authorization provided by the person who filed the appeal, written notice of the objection must be given to the person who filed the appeal and that person may submit documentation to cure the objection within 5 business days after receipt of the notice.



* A B 4 5 2 R 2 *

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 or controls taxable property or possesses in its entirety taxable 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.

~~[2.]~~ 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 1. 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. *The written authorization required by this subsection may be signed by:*

(a) *The owner; or*

(b) *A person employed by the owner or an affiliate of the owner who is acting within the scope of his or her employment.*

2. If ~~[the]~~ a person files the appeal in a timely manner without the written authorization required by ~~[this section.]~~ subsection 1, the person may provide that written authorization within 48 hours after the last day allowed for filing the appeal.

3. *If there is an objection to a written authorization provided pursuant to subsection 1, written notice specifying the grounds for the objection must be given to the person filing the appeal by the assessor:*

(a) *By certified mail; or*

(b) *If the person filing the appeal provided his or her electronic mail address on the form on which the appeal was filed, by electronic mail to the electronic mail address provided on that form.*

4. *If the person filing the appeal submits documentation necessary to cure the objection described in subsection 3 within 5 business days after receipt of the notice, the appeal must be deemed to be filed in a timely manner.*



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

