

SENATE BILL NO. 95—SENATOR PARKS

PREFILED JANUARY 30, 2015

Referred to Committee on Revenue and  
Economic Development

SUMMARY—Revises provisions governing the publication of  
property tax rolls. (BDR 32-630)

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; 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 or print and deliver or mail such a list and valuations to each taxpayer in the  
5 county. (NRS 361.300) This bill requires a board of county commissioners to direct  
6 the county assessor to publish this list and valuations on an Internet website  
7 maintained by the county assessor or the county. This bill also requires a board of  
8 county commissioners to direct the county assessor in a county whose population is  
9 less than 100,000 (currently counties other than Clark and Washoe Counties) to  
10 make not fewer than 10 copies of this list and valuations available to the public free  
11 of charge.

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 , *on or before January 1 of the fiscal year in*  
18 *which assessment is made*, such list and valuations to be:

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

22 (2) Published once ~~on or before January 1 of the fiscal year~~  
23 ~~in which assessment is made~~ in a newspaper of general circulation  
24 in the county; *or*

25 (3) *Published on an Internet website that is maintained by*  
26 *the county assessor or, if the county assessor does not maintain an*  
27 *Internet website, on an Internet website that is maintained by the*  
28 *county; and*

29 (b) To cause , *on or before January 1 of the fiscal year in*  
30 *which assessment is made*, such list and valuations to be:

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

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

34 (3) ~~Published~~ *If the list and valuations are printed and*  
35 *delivered or mailed pursuant to subparagraph (1) of paragraph (a)*  
36 *or published in a newspaper of general circulation pursuant to*  
37 *subparagraph (2) of paragraph (a), published* on an Internet  
38 website that is maintained by the county assessor or, if the county  
39 assessor does not maintain an Internet website, on an Internet  
40 website that is maintained by the county ~~H~~;

41 (c) *In a county whose population is less than 100,000, to make*  
42 *not fewer than 10 copies of such list and valuations available to*  
43 *the public free of charge during normal business hours at the*  
44 *main administrative office of the county for at least 60 days after*



1 *the date on which the list and valuations are made available to the*  
2 *public pursuant to paragraph (b); and*

3 *(d) If the county assessor publishes the list and valuations on*  
4 *an Internet website that is maintained by the county assessor or*  
5 *the county pursuant to subparagraph (3) of paragraph (a), to*  
6 *provide notice in a newspaper of general circulation in the county,*  
7 *on or before January 1 of the fiscal year in which assessment is*  
8 *made, which:*

9 *(1) Indicates that the list and valuations have been made*  
10 *available to the public on the Internet website maintained by the*  
11 *county assessor or the county;*

12 *(2) Provides the address of the Internet website on which*  
13 *the list and valuations may be accessed or retrieved; and*

14 *(3) Is displayed in the format used for advertisements and*  
15 *printed in at least 10-point bold type or font.*

16 4. A board of county commissioners may, in the resolution  
17 required by subsection 3, authorize the county assessor not to  
18 deliver or mail the list, as provided in subparagraph (1) of paragraph  
19 (a) of subsection 3, to taxpayers whose property is assessed at  
20 \$1,000 or less and direct the county assessor to mail to each such  
21 taxpayer a statement of the amount of his or her assessment. Failure  
22 by a taxpayer to receive such a mailed statement does not invalidate  
23 any assessment.

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

28 6. Whenever:

29 (a) Any property on the secured tax roll is appraised or  
30 reappraised pursuant to NRS 361.260, the county assessor shall, on  
31 or before December 18 of the fiscal year in which the appraisal or  
32 reappraisal is made, deliver or mail to each owner of such property a  
33 written notice stating the assessed valuation of the property as  
34 determined from the appraisal or reappraisal. A notice issued  
35 pursuant to this paragraph must include a statement that the secured  
36 tax roll ~~is~~ *will be* available for inspection *on or before January 1*  
37 *as specified in paragraph (b) of subsection 3* ~~is~~ *and subparagraph*  
38 *(3) of paragraph (a) of subsection 3, if applicable, and must*  
39 *specify the locations at which the secured tax roll will be available*  
40 *for inspection, including the address of the Internet website on*  
41 *which the secured tax role may be accessed or retrieved.* If such a  
42 statement is published in a newspaper, the statement must be  
43 displayed in the format used for advertisements and printed in at  
44 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. 2.** This act becomes effective on July 1, 2015.

