

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; ~~[or]~~

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 ~~[]~~;

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 *four times each year which:*

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

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

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

15 *(4) Provides an explanation of how property tax rates are*
16 *determined;*

17 *(5) Provides an explanation of how property tax abatements*
18 *are applied and how tax relief may be obtained;*

19 *(6) Provides information on how often assessed values*
20 *change;*

21 *(7) Provides information on how to file an appeal to the*
22 *county board of equalization and the State Board of Equalization;*

23 *(8) Provides the due dates for payments;*

24 *(9) Provides an explanation of exemptions and how to*
25 *apply for an exemption; and*

26 *(10) Includes a statement of certification by the assessor*
27 *that the roll is complete and accurate.*

28 4. A board of county commissioners may, in the resolution
29 required by subsection 3, authorize the county assessor not to
30 deliver or mail the list, as provided in subparagraph (1) of paragraph
31 (a) of subsection 3, to taxpayers whose property is assessed at
32 \$1,000 or less and direct the county assessor to mail to each such
33 taxpayer a statement of the amount of his or her assessment. Failure
34 by a taxpayer to receive such a mailed statement does not invalidate
35 any assessment.

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

40 6. Whenever:

41 (a) Any property on the secured tax roll is appraised or
42 reappraised pursuant to NRS 361.260, the county assessor shall, on
43 or before December 18 of the fiscal year in which the appraisal or
44 reappraisal is made, deliver or mail to each owner of such property a
45 written notice stating the assessed valuation of the property as



determined from the appraisal or reappraisal. A notice issued pursuant to this paragraph must include a statement that the secured tax roll ~~is~~ *will be* available for inspection *on or before January 1* as specified in paragraph (b) of subsection 3 ~~and~~ *and subparagraph (3) of paragraph (a) of subsection 3, if applicable, and must specify the locations at which the secured tax roll will be available for inspection, including the address of the Internet website on which the secured tax role may be accessed or retrieved.* If such a statement is published in a newspaper, the statement must be displayed in the format used for advertisements and printed in at 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. 1.5. Section 1 of this act is hereby amended to read as follows:

Section 1. NRS 361.300 is hereby amended to read as follows:

361.300 1. On or before January 1 of each year, the county assessor shall transmit to the county clerk, post at the front door of the courthouse and publish in a newspaper published in the county a notice to the effect that the secured tax roll is completed and open for inspection by interested persons of the county. A notice issued pursuant to this subsection must include a statement that the secured tax roll is available for inspection as specified in paragraph (b) of subsection 3. The statement published in the newspaper must



be displayed in the format used for advertisements and printed in at least 10-point bold type or font.

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

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

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

(1) Printed and delivered by the county assessor or mailed by him or her to each taxpayer in the county;

(2) Published once in a newspaper of general circulation in the county; or

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

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

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

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

(3) If the list and valuations are printed and delivered or mailed pursuant to subparagraph (1) of paragraph (a) or published in a newspaper of general circulation pursuant to subparagraph (2) of paragraph (a), published on an Internet website that is maintained by the county assessor or, if the county assessor does not maintain an Internet website, on an Internet website that is maintained by the county;

(c) In a county whose population is less than 100,000, to make not fewer than 10 copies of such list and valuations available to the public free of charge during normal business hours at the main administrative office of the county for at least 60 days after the date on which the list and valuations are made available to the public pursuant to paragraph (b); and



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

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

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

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

~~———— (4) Provides an explanation of how property tax rates are determined;~~

~~———— (5) Provides an explanation of how property tax abatements are applied and how tax relief may be obtained;~~

~~———— (6) Provides information on how often assessed values change;~~

~~———— (7) Provides information on how to file an appeal to the county board of equalization and the State Board of Equalization;~~

~~———— (8) Provides the due dates for payments;~~

~~———— (9) Provides an explanation of exemptions and how to apply for an exemption; and~~

~~———— (10) Includes a statement of certification by the assessor that the roll is complete and accurate.}~~

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

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

6. Whenever:

(a) Any property on the secured tax roll is appraised or reappraised pursuant to NRS 361.260, the county assessor



shall, on or before December 18 of the fiscal year in which the appraisal or reappraisal is made, deliver or mail to each owner of such property a written notice stating the assessed valuation of the property as determined from the appraisal or reappraisal. A notice issued pursuant to this paragraph must include a statement that the secured tax roll will be available for inspection on or before January 1 as specified in paragraph (b) of subsection 3 and subparagraph (3) of paragraph (a) of subsection 3, if applicable, and must specify the locations at which the secured tax roll will be available for inspection, including the address of the Internet website on which the secured tax role may be accessed or retrieved. If such a statement is published in a newspaper, the statement must be displayed in the format used for advertisements and printed in at 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. 1. This section and section 1 of this act become effective on July 1, 2015.

2. Section 1.5 of this act becomes effective on July 1, 2017.

