

SENATE BILL NO. 386—SENATORS SETTELMAYER, HARDY,
GOICOECHEA, PICKARD, KIECKHEFER; HANSEN AND SPEARMAN

MARCH 20, 2019

Referred to Committee on Revenue and
Economic Development

SUMMARY—Revises provisions governing certain tax exemptions
for veterans. (BDR 32-737)

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 the taxation of property; revising the
requirements to receive a partial exemption from certain
property taxes for certain persons who served in the
Armed Forces of the United States; and providing other
matters properly relating thereto.

Legislative Counsel's Digest:

Existing law provides a partial exemption from property taxes for the property
of bona fide residents of this State who served on active duty of the Armed Forces
of the United States during certain periods of declared or enumerated armed
conflict and who received, upon their severance from service, an honorable
discharge or certificate of satisfactory service or who are still serving. (NRS
361.090) This bill revises the requirements to receive this tax exemption. This bill
eliminates the condition that a veteran's active duty must have been served during a
designated period of armed conflict. This bill also clarifies that the requirement that
the veteran must have received an honorable discharge is satisfied by receipt of an
equivalent discharge. Finally, this bill specifies that a general discharge under
honorable conditions, or its equivalent, is not sufficient for this exemption.

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

Section 1. NRS 361.090 is hereby amended to read as follows:

361.090 1. The property, to the extent of \$2,000 assessed
valuation, of any actual bona fide resident of the State of Nevada
who ~~is~~



~~(a) Has served a minimum of 90 continuous days on active duty, who was assigned to active duty at some time between April 21, 1898, and June 15, 1903, or between April 6, 1917, and November 11, 1918, or between December 7, 1941, and December 31, 1946, or between June 25, 1950, and May 7, 1975, or between September 26, 1982, and December 1, 1987, or between October 23, 1983, and November 21, 1983, or between December 20, 1989, and January 31, 1990, or between August 2, 1990, and April 11, 1991, or between December 5, 1992, and March 31, 1994, or between November 20, 1995, and December 20, 1996;~~

~~(b) Has served on active duty in connection with carrying out the authorization granted to the President of the United States in Public Law 102-1; or~~

~~(c) Has served on active duty in connection with a campaign or expedition for service in which a medal has been authorized by the Government of the United States, regardless of the number of days served on active duty;~~

→} served on active duty in the Armed Forces of the United States and who received, upon severance from service, an honorable discharge **, or its equivalent,** or **a** certificate of satisfactory service from the Armed Forces of the United States, or who ~~[, having so served.]~~ is still serving in the Armed Forces of the United States, is exempt from taxation. **A general discharge under honorable conditions, or its equivalent, is not sufficient for this exemption.**

2. For the purpose of this section, the first \$2,000 assessed valuation of property in which an applicant has any interest shall be deemed the property of the applicant.

3. The exemption may be allowed only to a claimant who files an affidavit with his or her claim for exemption on real property pursuant to NRS 361.155. The affidavit may be filed at any time by a person claiming exemption from taxation on personal property.

4. The affidavit must be made before the county assessor or a notary public and filed with the county assessor. It must state that the affiant is a bona fide resident of the State of Nevada who meets all the other requirements of subsection 1 and that the exemption is not claimed in any other county in this State. After the filing of the original affidavit, the county assessor shall, except as otherwise provided in this subsection, mail a form for:

(a) The renewal of the exemption; and

(b) The designation of any amount to be credited to the Gift Account for the Veterans Home in Southern Nevada or the Gift Account for the Veterans Home in Northern Nevada established pursuant to NRS 417.145,



1 ➤ to the person each year following a year in which the exemption
2 was allowed for that person. The form must be designed to facilitate
3 its return by mail by the person claiming the exemption. If so
4 requested by the person claiming the exemption, the county assessor
5 may provide the form to the person by electronic means in lieu of by
6 mail. The county assessor may authorize the return of the form by
7 electronic means in accordance with the provisions of chapter 719
8 of NRS.

9 5. Persons in actual military service are exempt during the
10 period of such service from filing the annual forms for renewal of
11 the exemption, and the county assessors shall continue to grant the
12 exemption to such persons on the basis of the original affidavits
13 filed. In the case of any person who has entered the military service
14 without having previously made and filed an affidavit of exemption,
15 the affidavit may be filed in his or her behalf during the period of
16 such service by any person having knowledge of the facts.

17 6. Before allowing any veteran's exemption pursuant to the
18 provisions of this chapter, the county assessor shall require proof of
19 status of the veteran, and for that purpose shall require production
20 of an honorable discharge , *or its equivalent* or *a* certificate of
21 satisfactory service or a certified copy thereof, or such other proof
22 of status as may be necessary.

23 7. If any person files a false affidavit or produces false proof to
24 the county assessor or a notary public and, as a result of the false
25 affidavit or false proof, the person is allowed a tax exemption to
26 which the person is not entitled, the person is guilty of a gross
27 misdemeanor.

28 8. Beginning with the 2005-2006 Fiscal Year, the monetary
29 amounts in subsections 1 and 2 must be adjusted for each fiscal year
30 by adding to the amount the product of the amount multiplied by the
31 percentage increase in the Consumer Price Index (All Items) from
32 July 2003 to the July preceding the fiscal year for which the
33 adjustment is calculated. The Department shall provide to each
34 county assessor the adjusted amount, in writing, on or before
35 September 30 of each year.

36 **Sec. 2.** This act becomes effective on July 1, 2019.

