Assembly Committee: Revenue
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Submitted by: Assemblymember Toby Yurek

PROPERTY TAX EXEMPTIONS

**CPI Adjusted*
***Can designate exemption to Veterans' Homes*

ANY Surviving Spouses
NRS 361.080

Up to $1,000*

QUALIFICATIONS:
NRS 361.080(3)

- Resident of NV
- Not remarried

Non-Disabled Veterans**
NRS 361.090

Up to $2,000*

QUALIFICATIONS
NRS 361.090(1)(a-c)

- Resident of NV
- Served at least 90-days active duty in times of war
- Served active duty in carrying out authorization granted to President
- Served active duty in campaign where a medal has been authorized

****Excludes Dishonorable Discharges****

Disabled Veterans**
NRS 361.091

60-79%: $10,000*
80-99%: $15,000*
100%: $20,000*

QUALIFICATIONS
NRS 361.091(3)

- Residents of NV
- Permanent service-connected disability

****Excludes Dishonorable Discharges****

LIMITATIONS
Cannot collect both .091 & .090 exemptions

To ensure equal opportunities for veterans who do not own property in NV qualify for the exemptions under .090 & .091, existing law permits these property tax exemptions, instead, to be taken as ***VEHICLE TAX EXEMPTIONS***

AB135

SECTION 1: Surviving Spouses of Non-Disabled Veterans
NRS 361.091(1) & (7)(a-d) & (8)

- Surviving spouse of qualified non-disabled veteran
- Married to/living with vet for 5 years prior to death
- Veteran was/would have been eligible
- Not remarried
- Resident of NV

LIMITATIONS
Cannot claim both .090 & .080 exemptions

Surviving Spouses of Disabled Veterans
NRS 361.091(6)(a-d)

- Married to & living with vet for 5 years prior to death
- Veteran was/would have been eligible
- Not remarried
- Resident of NV

SECTION 2: Clarification
Can claim as surviving spouse under .091 & as a qualifying veteran under .090

SECTIONS 3 & 4: Conforming Changes

NRS 371.103 – Non-Disabled Veterans
NRS 371.104 – Disabled Veterans