

SENATE BILL NO. 215—SENATOR PARKS (BY REQUEST)

MARCH 7, 2013

Referred to Committee on Revenue and  
Economic Development

SUMMARY—Makes various changes relating to the taxation of property. (BDR 32-569)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.  
Effect on the State: Yes.

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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 training requirements for certification as an appraiser; allowing a county assessor to waive the monetary penalty for a failure to report the purchase, repossession or entry into this State of a mobile or manufactured home; revising the provisions governing the transfer of certain veterans' exemptions from the governmental services tax; repealing the prospective expiration of certain provisions for the funding of accounts for the acquisition and improvement of technology in the offices of county assessors; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

1 Existing law requires the certification of certain persons who appraise property  
2 for taxation purposes. (NRS 361.221) Each person who holds an appraiser's  
3 certificate must complete 36 contact hours of appropriate training each fiscal year  
4 or, if the person attains a recognized professional designation or accumulates 180  
5 contact hours of accepted training, must complete 36 contact hours every 5 years.  
6 (NRS 361.223) **Section 1** of this bill revises this requirement for a person who  
7 attains a recognized professional designation or accumulates 180 contact hours of  
8 accepted training to require the completion of 36 contact hours of training every 3  
9 years.  
10 A person who purchases, repossesses or brings into this State a mobile or  
11 manufactured home is required to report the mobile or manufactured home to the  
12 county assessor within 30 days. (NRS 361.562) If the report is not made within that  
13 time, the county assessor is required to collect a penalty of 10 percent of the  
14 property tax due. (NRS 361.5644) **Section 2** of this bill authorizes the county  
15 assessor to waive this penalty if extenuating circumstances justify the waiver.



16 A veteran is entitled, with respect to the registration of a vehicle and to the  
17 extent of \$2,000 determined valuation, to an exemption from the governmental  
18 services tax that would otherwise be due and payable on the vehicle. If a veteran  
19 has incurred a permanent service-connected disability, existing law authorizes such  
20 an exemption in the amount of \$20,000 for a veteran with a total disability, \$15,000  
21 for a veteran with a disability of 80 to 99 percent and \$10,000 for a veteran with a  
22 disability of 60 to 79 percent. In lieu of claiming such an exemption in his or her  
23 name, a veteran may transfer the exemption to his or her current spouse by filing  
24 with the Department of Motor Vehicles an affidavit of transfer made before the  
25 county assessor or a notary public. (NRS 371.103, 371.104) **Sections 3 and 4** of  
26 this bill require that such an affidavit must instead be made before an authorized  
27 employee of the Department of Motor Vehicles or a notary public.

28 Existing law requires the deposit of 2 percent of the property taxes collected for  
29 each county on personal property and the net proceeds of mines into an account for  
30 the acquisition and improvement of technology in the office of the county assessor.  
31 (NRS 361.530, 362.170) **Sections 5 and 6** of this bill repeal the provisions that  
32 would have caused this requirement to expire on June 30, 2013.

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

1 **Section 1.** NRS 361.223 is hereby amended to read as follows:  
2 361.223 1. ~~{Every}~~ *Except as otherwise provided in this*  
3 *section, every* person who holds an appraiser's certificate ~~{shall}~~  
4 *must* complete in each fiscal year at least 36 contact hours of  
5 appropriate training conducted or approved by the Department.  
6 College or university courses may be substituted upon approval by  
7 the Appraiser Certification Board of an application submitted to the  
8 Department for such substitution.

9 2. Any approved hours of training accumulated in any 1 fiscal  
10 year in excess of the 36 contact hour minimum ~~{shall}~~ *must* be  
11 carried forward and applied against the training requirements for the  
12 following 3 years. ~~{Any approved hours accumulated between~~  
13 ~~January 1, 1975, and June 30, 1976, may be carried forward and~~  
14 ~~applied against the training time required in the fiscal year ending~~  
15 ~~June 30, 1977.}~~

16 3. The annual training requirement ~~{shall}~~ *must* be waived for  
17 any person:

18 (a) Attaining a professional designation or certification  
19 recognized by the Appraiser Certification Board; or

20 (b) Accumulating 180 contact hours of accepted training.

21 ↪ Such persons ~~{shall}~~ *must* complete 36 contact hours during  
22 every ~~{5-year}~~ *3-year* period thereafter.

23 **Sec. 2.** NRS 361.5644 is hereby amended to read as follows:

24 361.5644 1. If the purchaser, reposessor or other owner of a  
25 mobile or manufactured home fails to comply with the provisions of  
26 subsection 1 of NRS 361.562 within the required time, ~~{the county}~~



1 ~~assessor shall collect a penalty, which~~ *there* must be added to the  
2 tax and collected therewith *a penalty* in the amount of 10 percent of  
3 the tax due. *The county assessor may waive this penalty if he or*  
4 *she finds extenuating circumstances sufficient to justify the*  
5 *waiver.*

6 2. If any person required to pay a personal property tax under  
7 the provisions of NRS 361.562 neglects or refuses to pay the tax on  
8 demand of the county assessor, the county assessor or his or  
9 her deputy shall seize the mobile or manufactured home upon which  
10 the taxes are due and proceed in accordance with the provisions of  
11 NRS 361.535.

12 3. The tax is due and the tax and any penalty must be computed  
13 for each fiscal year from the date of purchase within or importation  
14 into this state.

15 **Sec. 3.** NRS 371.103 is hereby amended to read as follows:

16 371.103 1. Vehicles, to the extent of \$2,000 determined  
17 valuation, registered by any actual bona fide resident of the State of  
18 Nevada who:

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

29 (b) Has served a minimum of 90 continuous days on active duty  
30 none of which was for training purposes, who was assigned to active  
31 duty at some time between January 1, 1961, and May 7, 1975;

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

35 (d) Has served on active duty in connection with a campaign or  
36 expedition for service in which a medal has been authorized by the  
37 Government of the United States, regardless of the number of days  
38 served on active duty,

39 ↪ and who received, upon severance from service, an honorable  
40 discharge or certificate of satisfactory service from the Armed  
41 Forces of the United States, or who, having so served, is still serving  
42 in the Armed Forces of the United States, is exempt from taxation.

43 2. In lieu of claiming the exemption from taxation set forth in  
44 subsection 1 in his or her name, a veteran may transfer the  
45 exemption to his or her current spouse. To transfer the exemption,



1 the veteran must file an affidavit of transfer with the Department in  
2 the county where the exemption would otherwise have been  
3 claimed. The affidavit of transfer must be made before ~~the county~~  
4 ~~assessor~~ *an authorized employee of the Department* or a notary  
5 public. If a veteran makes such a transfer:

6 (a) The spouse of the veteran is entitled to the exemption in the  
7 same manner as if the spouse were the veteran;

8 (b) The veteran is not entitled to the exemption for the duration  
9 of the transfer;

10 (c) The transfer expires upon the earlier of:

11 (1) The termination of the marriage;

12 (2) The death of the veteran; or

13 (3) The revocation of the transfer by the veteran as described  
14 in paragraph (d); and

15 (d) The veteran may, at any time, revoke the transfer of the  
16 exemption by filing with the Department in the county where the  
17 exemption is claimed an affidavit made before ~~the county assessor~~  
18 *an authorized employee of the Department* or a notary public.

19 3. For the purpose of this section, the first \$2,000 determined  
20 valuation of vehicles in which a person described in subsection 1 or  
21 2 has any interest shall be deemed to belong to that person.

22 4. Except as otherwise provided in subsection 5, a person  
23 claiming the exemption shall file annually with the Department in  
24 the county where the exemption is claimed an affidavit declaring  
25 that he or she is an actual bona fide resident of the State of Nevada  
26 who meets all the other requirements of subsection 1 or 2, as  
27 applicable, and that the exemption is claimed in no other county in  
28 this State. The affidavit must be made before the county assessor or  
29 a notary public. After the filing of the original affidavit of  
30 exemption and after the transfer of the exemption, if any, pursuant  
31 to subsection 2, the county assessor shall, except as otherwise  
32 provided in this subsection, mail a form for:

33 (a) The renewal of the exemption; and

34 (b) The designation of any amount to be credited to the Gift  
35 Account for Veterans' Homes established pursuant to NRS 417.145,  
36 to the person who claimed the exemption each year following a  
37 year in which the exemption was allowed for that person. The form  
38 must be designed to facilitate its return by mail by the person  
39 claiming the exemption. If so requested by the person claiming the  
40 exemption, the county assessor may provide the form to the person  
41 by electronic means in lieu of by mail.

42 5. Persons in actual military service are exempt during the  
43 period of such service from filing annual affidavits of exemption  
44 and the Department shall grant exemptions to those persons on the  
45 basis of the original affidavits filed. In the case of any person who



1 has entered the military service without having previously made and  
2 filed an affidavit of exemption, the affidavit may be filed in his or  
3 her behalf during the period of such service by any person having  
4 knowledge of the facts.

5 6. Before allowing any veteran's exemption pursuant to the  
6 provisions of this chapter, the Department shall require proof of  
7 status of the veteran or, if a transfer has been made pursuant to  
8 subsection 2, proof of status of the veteran to whom the person  
9 claiming the exemption is married, and for that purpose shall require  
10 production of an honorable discharge or certificate of satisfactory  
11 service or a certified copy thereof, or such other proof of status as  
12 may be necessary.

13 7. If any person files a false affidavit or produces false proof to  
14 the Department, and as a result of the false affidavit or false proof a  
15 tax exemption is allowed to a person not entitled to the exemption,  
16 the person is guilty of a gross misdemeanor.

17 8. Beginning with the 2005-2006 Fiscal Year, the monetary  
18 amounts in subsections 1 and 3 must be adjusted for each fiscal year  
19 by adding to each amount the product of the amount multiplied by  
20 the percentage increase in the Consumer Price Index (All Items)  
21 from December 2003 to the December preceding the fiscal year for  
22 which the adjustment is calculated.

23 **Sec. 4.** NRS 371.104 is hereby amended to read as follows:

24 371.104 1. A bona fide resident of the State of Nevada who  
25 has incurred a permanent service-connected disability and has been  
26 honorably discharged from the Armed Forces of the United States,  
27 or his or her surviving spouse, is entitled to a veteran's exemption  
28 from the payment of governmental services taxes on vehicles of the  
29 following determined valuations:

30 (a) If he or she has a disability of 100 percent, the first \$20,000  
31 of determined valuation.

32 (b) If he or she has a disability of 80 to 99 percent, inclusive, the  
33 first \$15,000 of determined valuation.

34 (c) If he or she has a disability of 60 to 79 percent, inclusive, the  
35 first \$10,000 of determined valuation.

36 2. In lieu of claiming the exemption from taxation set forth in  
37 subsection 1 in his or her name, a veteran may transfer the  
38 exemption to his or her current spouse. To transfer the exemption,  
39 the veteran must file an affidavit of transfer with the Department in  
40 the county where the exemption would otherwise have been  
41 claimed. The affidavit of transfer must be made before ~~the county~~  
42 ~~assessor~~ *an authorized employee of the Department* or a notary  
43 public. If a veteran makes such a transfer:

44 (a) The spouse of the veteran is entitled to the exemption in the  
45 same manner as if the spouse were the veteran;



1 (b) The veteran is not entitled to the exemption for the duration  
2 of the transfer;

3 (c) The transfer expires upon the earlier of:

4 (1) The termination of the marriage;

5 (2) The death of the veteran; or

6 (3) The revocation of the transfer by the veteran as described  
7 in paragraph (d); and

8 (d) The veteran may, at any time, revoke the transfer of the  
9 exemption by filing with the Department in the county where the  
10 exemption is claimed an affidavit made before ~~the county assessor~~  
11 *an authorized employee of the Department* or a notary public.

12 3. For the purpose of this section, the first \$20,000 of  
13 determined valuation of vehicles in which a person described in  
14 subsection 1 or 2 has any interest shall be deemed to belong entirely  
15 to that person.

16 4. A person claiming the exemption shall file annually with the  
17 Department in the county where the exemption is claimed an  
18 affidavit declaring that he or she is a bona fide resident of the State  
19 of Nevada who meets all the other requirements of subsection 1 or  
20 2, as applicable, and that the exemption is claimed in no other  
21 county within this State. After the filing of the original affidavit of  
22 exemption and after the transfer of the exemption, if any, pursuant  
23 to subsection 2, the county assessor shall, except as otherwise  
24 provided in this subsection, mail a form for:

25 (a) The renewal of the exemption; and

26 (b) The designation of any amount to be credited to the Gift  
27 Account for Veterans' Homes established pursuant to NRS 417.145,  
28 ↪ to the person who claimed the exemption each year following a  
29 year in which the exemption was allowed for that person. The form  
30 must be designed to facilitate its return by mail by the person  
31 claiming the exemption. If so requested by the person claiming the  
32 exemption, the county assessor may provide the form to the person  
33 by electronic means in lieu of by mail.

34 5. Before allowing any exemption pursuant to the provisions of  
35 this section, the Department shall require proof of the veteran's  
36 status, and for that purpose shall require production of:

37 (a) A certificate from the Department of Veterans Affairs that  
38 the veteran has incurred a permanent service-connected disability,  
39 which shows the percentage of that disability; and

40 (b) Any one of the following:

41 (1) An honorable discharge;

42 (2) A certificate of satisfactory service; or

43 (3) A certified copy of either of these documents.



1 6. A surviving spouse claiming an exemption pursuant to this  
2 section must file with the Department in the county where the  
3 exemption is claimed an affidavit declaring that:

4 (a) The surviving spouse was married to and living with the  
5 veteran with a disability for the 5 years preceding his or her death;

6 (b) The veteran with a disability was eligible for the exemption  
7 at the time of his or her death or, if not for a transfer of the  
8 exemption pursuant to subsection 2, would have been eligible for  
9 the exemption at the time of his or her death; and

10 (c) The surviving spouse has not remarried.

11 ➤ The affidavit required by this subsection is in addition to the  
12 certification required pursuant to subsections 4 and 5. After the  
13 filing of the original affidavit required by this subsection, the county  
14 assessor shall, except as otherwise provided in this subsection, mail  
15 a form for renewal of the exemption to the person each year  
16 following a year in which the exemption was allowed for that  
17 person. The form must be designed to facilitate its return by mail by  
18 the person claiming the exemption. If so requested by the person  
19 claiming the exemption, the county assessor may provide the form  
20 to the person by electronic means in lieu of by mail.

21 7. If a tax exemption is allowed under this section, the veteran  
22 and his or her current spouse are not entitled to an exemption under  
23 NRS 371.103.

24 8. If any person makes a false affidavit or produces false proof  
25 to the Department, and as a result of the false affidavit or false proof  
26 the person is allowed a tax exemption to which he or she is not  
27 entitled, the person is guilty of a gross misdemeanor.

28 9. Beginning with the 2005-2006 Fiscal Year, the monetary  
29 amounts in subsections 1 and 3 must be adjusted for each fiscal year  
30 by adding to each amount the product of the amount multiplied by  
31 the percentage increase in the Consumer Price Index (All Items)  
32 from December 2003 to the December preceding the fiscal year for  
33 which the adjustment is calculated.

34 **Sec. 5.** Section 57 of chapter 496, Statutes of Nevada 2005, as  
35 last amended by chapter 512, Statutes of Nevada 2011, at page  
36 3531, is hereby amended to read as follows:

37 Sec. 57. 1. This section and sections 52.1 to 52.8,  
38 inclusive, of this act become effective upon passage and  
39 approval.

40 2. Sections 1 to 22, inclusive, 24 to 28, inclusive, 42 to  
41 52, inclusive, and 53 to 56, inclusive, of this act become  
42 effective on July 1, 2005.

43 3. Sections 29 to 41, inclusive, of this act become  
44 effective:



1 (a) Upon passage and approval for the purpose of  
2 performing any preparatory administrative tasks that are  
3 necessary to carry out the provisions of those sections; and

4 (b) On July 1, 2006, for all other purposes.

5 ~~4. Section 23 of this act becomes effective on July 1,~~  
6 ~~2013.~~

7 ~~5. Section 43 of this act expires by limitation on June 30,~~  
8 ~~2013.~~

9 **Sec. 6.** Section 23 of chapter 496, Statutes of Nevada 2005, at  
10 page 2660, is hereby repealed.

11 **Sec. 7.** 1. This section and sections 5 and 6 of this act  
12 become effective upon passage and approval.

13 2. Sections 1 to 4, inclusive, of this act become effective on  
14 July 1, 2013.

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**TEXT OF REPEALED SECTION**

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**Section 23 of chapter 496, Statutes of Nevada 2005:**

Sec. 23. NRS 361.530 is hereby amended to read as follows:

361.530 ~~1. Except as otherwise provided in this section, on~~ **On** all money collected from personal property tax by the several county assessors and county treasurers, there must be reserved and paid into the county treasury, for the benefit of the general fund of their respective counties, by the county assessor or county treasurer, a percentage commission of ~~18~~ **6** percent on the gross amount of collections from personal property tax.

~~2. One quarter of the commission reserved pursuant to subsection 1 must be accounted for separately in the account for the acquisition and improvement of technology in the office of the county assessor created pursuant to NRS 250.085.~~

