

Assembly Bill No. 515–Committee on Taxation

CHAPTER.....

AN ACT relating to senior citizens; revising the method for calculating refunds paid to senior citizens for property taxes or rent paid by those senior citizens; extending the time for filing claims for such refunds; revising the qualifications for obtaining such refunds; requiring the Administrator of the Aging Services Division of the Department of Human Resources, or his designee, to review claims for such refunds that are denied under certain circumstances; and providing other matters properly relating thereto.

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

Section 1. NRS 427A.515 is hereby amended to read as follows:

427A.515 1. A senior citizen whose home is placed upon the secured or unsecured tax roll, who has owned the home and maintained it as his primary residence since July 1 immediately preceding the filing of his claim and whose household income is ~~{within one of the income ranges for which assistance is provided pursuant to this subsection}~~ **not more than \$24,016, as adjusted pursuant to subsection 3,** is entitled to a refund of the property tax accrued against his home ~~{to the extent determined by the percentage indicated opposite his household income range on the following schedule, as that income range is adjusted pursuant to subsection 3:~~

PERCENT TAX		
Percent of		
Claimant's		
Property Tax		
Applicant's Household	But Not	Accrued Allowable
Income Is Over	Over	as Assistance Is
\$0	\$12,700	90
12,700	14,800	80
14,800	17,000	50
17,000	19,100	25
19,100	21,500	10

, except as otherwise provided in section 2, as follows:

(a) If the amount of the applicant's household income is at or below the federally designated level signifying poverty for a family

unit of one or two, the applicant is entitled to a refund of 100 percent of the property taxes accrued.

(b) If the amount of the applicant's household income is above the federally designated level signifying poverty for a family unit of one or two, the applicant is entitled to a refund of a percentage of the property taxes accrued based on a graduated schedule adopted by the Division.

2. The amount of the refund must not exceed the amount of the accrued property tax or \$500, whichever is less.

3. The ~~monetary amounts shown for each income range~~ *maximum allowable income to qualify for a refund set forth* in subsection 1 must be adjusted for each fiscal year by adding to ~~each amount~~ *\$24,016* the product of ~~the amount shown~~ *\$24,016* multiplied by the percentage increase in the Consumer Price Index from December ~~1997~~ *2002* to the ~~December~~ *November* preceding the fiscal year for which the adjustment is calculated.

Sec. 2. NRS 427A.520 is hereby amended to read as follows:

427A.520 1. A senior citizen who has rented and maintained his primary residence in a home or on a lot since July 1 of the preceding calendar year and whose household income is ~~within one of the income ranges for which assistance is provided in~~ *not more than \$24,016, as adjusted pursuant to subsection 3 of* NRS 427A.515, is entitled to a refund as determined in accordance with the ~~schedule of income ranges as adjusted pursuant to that section~~ *provisions of subsection 1 of NRS 427A.515.*

2. The amount of the refund provided pursuant to subsection 1 must not exceed an amount equal to that portion of the rent which is rent deemed to constitute accrued property tax, even if the rental property is exempt from property tax.

Sec. 3. NRS 427A.530 is hereby amended to read as follows:

427A.530 1. A claim may be filed with the assessor of the county in which the claimant's home or mobile home lot is located not earlier than February 1 and not later than April ~~15~~ *30*.

2. The claim must be made under oath and filed in such form and content, and accompanied by such proof, as the Division may prescribe.

3. The Division or county assessor shall provide the appropriate form to each claimant.

4. The county assessor shall, within 30 days after receiving a claim for a refund:

(a) Process the application;

(b) Determine the assessed valuation of the property to which the claim applies, if applicable; and

(c) Submit the claim to the Division.

5. The Division shall not accept a claim submitted pursuant to subsection 4 after July 1 ~~{ }~~, *unless an extension of time to file a claim is provided for by regulation pursuant to NRS 427A.590.*

Sec. 4. NRS 427A.535 is hereby amended to read as follows:

427A.535 1. The Division shall examine each claim, granting or denying it, and if granted, shall determine the refund to which the claimant is entitled.

2. Upon examination, if:

(a) The claim is denied, the Division shall so notify the claimant by first-class mail.

(b) The claim is granted, the Division shall pay the refund to the claimant not later than August 15 ~~{ }~~, *unless the Administrator cannot provide for full refunds of all just claims pursuant to subsection 2 of NRS 427A.595. If the Administrator cannot provide for full refunds of all just claims, claims that are required to be reduced pursuant to that subsection must be paid not later than 30 business days after a meeting of the Interim Finance Committee at which those claims are considered.*

Sec. 5. NRS 427A.540 is hereby amended to read as follows:

427A.540 No claim may be accepted by the Division if the ~~{claimant}~~:

1. *Claimant* or spouse of the claimant owns real property, ~~{in this state,}~~ other than that claimed as a home, which has an assessed value of more than \$30,000 ~~{ }~~;

2. *Home of the claimant has an assessed value of more than \$87,500; or*

3. *Liquid assets of the claimant are more than \$150,000.*

Sec. 6. NRS 427A.570 is hereby amended to read as follows:

427A.570 A claim must be disallowed if the ~~{Administrator}~~ *Division* finds that the claimant received title to his home primarily to obtain benefits pursuant to the provisions of NRS 427A.450 to 427A.600, inclusive. If such a claimant has received a refund and does not repay it together with a 10 percent penalty to the Division, the amount of the refund and penalty must be assessed against the property claimed as his home.

Sec. 7. NRS 427A.575 is hereby amended to read as follows:

427A.575 The ~~{Administrator}~~ *Division* shall deny any claim for assistance to which the claimant is not entitled or any amount in excess of that to which the claimant is entitled. The ~~{Administrator}~~ *Division* may deny in total any claim which ~~{he finds to have been}~~ *is* filed with fraudulent intent. If any such claim has been paid and is afterward denied, the amount of the claim together with a 10 percent penalty must be repaid by the claimant to the Division. If the amount of the refund and penalty is not repaid, the amount must be

assessed against any real or personal property owned by the claimant.

Sec. 8. NRS 427A.585 is hereby amended to read as follows:

427A.585 1. Any claimant aggrieved by a decision of the ~~{Administrator}~~ *Division* or a county assessor which denies the refund claimed pursuant to the provisions of NRS 427A.450 to 427A.600, inclusive, may have a review of the denial before the ~~{Director}~~ *Administrator, or his designee*, if, within 30 days after the claimant receives notice of the denial, he submits a written petition for review to the ~~{Director}~~ *Administrator, or his designee*.

2. Any claimant aggrieved by the denial in whole or in part of relief claimed pursuant to the provisions of NRS 427A.450 to 427A.600, inclusive, or by any other final action or review of the ~~{Director}~~ *Administrator, or his designee*, is entitled to judicial review thereof.

Sec. 9. NRS 427A.595 is hereby amended to read as follows:

427A.595 1. Money to pay for assistance granted to senior citizens pursuant to the provisions of NRS 427A.450 to 427A.600, inclusive, must be provided by legislative appropriation from the State General Fund. The money so appropriated must be transferred to the Senior Citizens' Property Tax Assistance Account in the State General Fund.

2. The Administrator may, from time to time, obtain from the State Controller a statement of the balance in the Senior Citizens' Property Tax Assistance Account. The Administrator shall provide for full refunds of all just claims if the total amount of the claims does not exceed the balance in the Account. ~~{The}~~ *If the total amount of the claims exceeds that balance, the Administrator shall proportionately reduce each claim ~~{if the total amount of all claims exceeds that balance.}~~ paid pursuant to paragraph (b) of subsection 1 of NRS 427A.515.*

3. Money for the administration of the provisions of NRS 427A.450 to 427A.600, inclusive, must be provided by legislative appropriation to the Senior Citizens' Property Tax Assistance Account. From this Account, the sum of \$4 must be allowed for each claim which is received by the county assessor and submitted to the Division.

4. All claims against the Senior Citizens' Property Tax Assistance Account must be certified by the Administrator *or a person designated by the Administrator* and, if certified and approved by the State Board of Examiners, the State Controller shall draw his warrant against the Account.

5. Any money remaining in the Senior Citizens' Property Tax Assistance Account at the end of the fiscal year must remain in the Account and is available for use in the following fiscal year.

Sec. 10. The amendatory provisions of this act apply to claims for assistance filed pursuant to NRS 427A.450 to 427A.600, inclusive, on or after January 1, 2004.

Sec. 11. This act becomes effective on July 1, 2003.