

ASSEMBLY BILL NO. 533—COMMITTEE ON TAXATION
(ON BEHALF OF THE COUNTY ASSESSORS ASSOCIATION)

MARCH 24, 2003

Referred to Committee on Taxation

SUMMARY—Makes various changes to provisions governing the recordation and taxation of property. (BDR 32-122)

FISCAL NOTE: Effect on Local Government: Yes.
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 property; revising the qualifications for obtaining an exemption from the property and governmental services taxes for a surviving spouse, blind person, veteran or disabled veteran; eliminating the exemption from such taxes for an orphan child; revising the limitation on the computed taxable value of property; revising the circumstances under which a person may have the valuation of his property changed or corrected; providing specifically that a tax lien is superior to all other liens on the taxable property; establishing a procedure for the detachment of territory from cities to avoid the division of legal tax parcels; requiring certain digital documents maintained by a county recorder to be in a form that is acceptable to the county recorder and the county assessor; and providing other matters properly relating thereto.

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

1 **Section 1.** (Deleted by amendment.)



1 **Sec. 2.** Chapter 361 of NRS is hereby amended by adding
2 thereto a new section to read as follows:

3 *A person who owns at least 25 mobile or manufactured homes*
4 *that are leased within a county for commercial purposes and have*
5 *not been converted to real property pursuant to NRS 361.244 shall*
6 *file:*

7 1. *A written statement required by NRS 361.265 that includes*
8 *an inventory of such homes; and*

9 2. *With the county assessor of the county in which the homes*
10 *are situated a report of any new or used mobile or manufactured*
11 *homes brought into the county as required by NRS 361.562.*

12 **Sec. 3.** NRS 361.015 is hereby amended to read as follows:

13 361.015 “Bona fide resident” means a person who has
14 ~~established~~ :

15 1. *Established* a residence in the State of Nevada ~~[- and has~~
16 ~~actually]~~; and

17 2. *Actually* resided in this state for at least 6 months ~~[-]~~ *or has*
18 *a valid driver’s license or identification card issued by the*
19 *Department of Motor Vehicles of this state.*

20 **Sec. 4.** NRS 361.080 is hereby amended to read as follows:

21 361.080 1. The property of surviving spouses , ~~[and orphan~~
22 ~~children.]~~ not to exceed the amount of \$1,000 assessed valuation, is
23 exempt from taxation, but no such exemption may be allowed to
24 anyone but actual bona fide residents of this state, and must be
25 allowed in but one county in this state to the same family.

26 2. For the purpose of this section, property in which the
27 surviving spouse ~~[or orphan child]~~ has any interest shall be deemed
28 the property of the surviving spouse . ~~[or orphan child.]~~

29 3. The person claiming such an exemption shall file with the
30 county assessor an affidavit declaring his residency and that the
31 exemption has been claimed in no other county in this state for that
32 year. The affidavit must be made before the county assessor or a
33 notary public. After the filing of the original affidavit, the county
34 assessor shall mail a form for renewal of the exemption to the
35 person each year following a year in which the exemption was
36 allowed for that person. The form must be designed to facilitate its
37 return by mail by the person claiming the exemption.

38 4. A surviving spouse is not entitled to the exemption provided
39 by this section in any fiscal year beginning after any remarriage,
40 even if the remarriage is later annulled.

41 5. *Beginning with the 2005-2006 fiscal year, the monetary*
42 *amount in subsection 1 must be adjusted for each fiscal year by*
43 *adding to each amount the product of the amount multiplied by*
44 *the percentage increase in the Consumer Price Index (All Items)*



1 *from December 2003 to the December preceding the fiscal year for*
2 *which the adjustment is calculated.*

3 **Sec. 5.** NRS 361.082 is hereby amended to read as follows:
4 361.082 1. That portion of real property and tangible
5 personal property which is used for housing and related facilities for
6 persons with low incomes is exempt from taxation if the portion of
7 property qualifies as a low-income unit and is part of a qualified
8 low-income housing project that is funded in part by federal money
9 appropriated pursuant to 42 U.S.C. §§ 12701 et seq. for the year in
10 which the exemption applies.

11 2. The portion of a qualified low-income housing project that is
12 entitled to the property tax exemption pursuant to subsection 1 must
13 be determined by dividing the total assessed value of the housing
14 project and the land upon which it is situated into the assessed value
15 of the low-income units and related facilities that are occupied *by* or
16 used exclusively ~~by~~ *for* persons with low incomes.

17 3. The Nevada Tax Commission shall, by regulation, prescribe
18 a form for an application for the exemption described in subsection
19 1. *After an original application is filed, the county assessor of the*
20 *county in which the housing project is located may mail a form for*
21 *the renewal of the exemption to the owner of the housing project*
22 *each year following a year in which the exemption was allowed for*
23 *that project.*

24 4. *A renewal form returned to a county assessor must*
25 *indicate the total number of units in the housing project and the*
26 *number of units used for housing and related facilities for persons*
27 *with low incomes. If the owner of a housing project fails to*
28 *provide a properly completed renewal form to the county assessor*
29 *of the county in which the project is located by the date required in*
30 *NRS 361.155, or fails to qualify for the exemption described in*
31 *subsection 1, he is not entitled to the exemption in the following*
32 *fiscal year.*

33 5. As used in this section, the terms “low-income unit” and
34 “qualified low-income housing project” have the meanings ascribed
35 to them in 26 U.S.C. § 42.

36 **Sec. 6.** NRS 361.085 is hereby amended to read as follows:
37 361.085 1. The property of all blind persons, not to exceed
38 the amount of \$3,000 of assessed valuation, is exempt from taxation,
39 including community property to the extent only of the blind
40 person’s interest therein, but no such exemption may be allowed to
41 anyone but bona fide residents of this state, and must be allowed in
42 but one county in this state on account of the same blind person.

43 2. The person claiming such an exemption ~~shall~~ *must* file
44 with the county assessor an affidavit declaring ~~his residency~~ *that*
45 *he is an actual bona fide resident of the State of Nevada, that he is*



1 *a blind person* and that the exemption ~~[has been]~~ *is* claimed in no
2 other county in this state . ~~[for that year.]~~ The affidavit must be
3 made before the county assessor or a notary public. After the filing
4 of the original affidavit, the county assessor shall mail a form for
5 renewal of the exemption to the person each year following a year in
6 which the exemption was allowed for that person. The form must be
7 designed to facilitate its return by mail by the person claiming the
8 exemption.

9 3. Upon first claiming the exemption in a county the claimant
10 shall furnish to the assessor a certificate of a *licensed* physician
11 ~~[licensed under the laws of this state]~~ setting forth that he has
12 examined the claimant and has found him to be a blind person.

13 4. *Beginning with the 2005-2006 fiscal year, the monetary*
14 *amount in subsection 1 must be adjusted for each fiscal year by*
15 *adding to each amount the product of the amount multiplied by*
16 *the percentage increase in the Consumer Price Index (All Items)*
17 *from December 2003 to the December preceding the fiscal year for*
18 *which the adjustment is calculated.*

19 5. As used in this section, "blind person" includes any person
20 whose visual acuity with correcting lenses does not exceed 20/200
21 in the better eye, or whose vision in the better eye is restricted to a
22 field which subtends an angle of not greater than 20°.

23 **Sec. 7.** NRS 361.090 is hereby amended to read as follows:

24 361.090 1. The property, to the extent of the assessed
25 valuation as set forth in subsection 2, of any actual bona fide
26 resident of the State of Nevada who:

27 (a) Has served a minimum of 90 days on active duty, who was
28 assigned to active duty at some time between April 21, 1898, and
29 June 15, 1903, or between April 6, 1917, and November 11, 1918,
30 or between December 7, 1941, and December 31, 1946, or between
31 June 25, 1950, and ~~[January 31, 1955;]~~ *December 31, 1960, or*
32 *between July 1, 1958, and November 1, 1958, or between*
33 *December 31, 1960, and May 7, 1975, or between September 26,*
34 *1982, and December 1, 1987, or between October 23, 1983, and*
35 *November 21, 1983, or between December 20, 1989, and*
36 *January 31, 1990, or between August 2, 1990, and April 11, 1991,*
37 *or between December 5, 1992, and March 31, 1994, or between*
38 *November 20, 1995, and December 20, 1996;*

39 (b) Has served a minimum of 90 continuous days on active duty
40 none of which was for training purposes, who was assigned to active
41 duty at some time between January 1, 1961, and May 7, 1975; ~~[or]~~

42 (c) Has served on active duty in connection with carrying out
43 the authorization granted to the President of the United States in
44 Public Law 102-1 ~~[]~~; *or*

45 (d) *Has served on active duty in connection with a campaign*
46 *or expedition for service in which a medal has been authorized by*



1 *the government of the United States, regardless of the number of*
2 *days served on active duty,*
3 and who received, upon severance from service, an honorable
4 discharge or certificate of satisfactory service from the Armed
5 Forces of the United States, or who, having so served, is still serving
6 in the Armed Forces of the United States, is exempt from taxation.
7 2. The amount of assessed valuation that is exempt from
8 taxation pursuant to subsection 1:
9 (a) For Fiscal Year 2001-2002, is \$1,250;
10 (b) For Fiscal Year 2002-2003, is \$1,500; and
11 (c) For Fiscal Year 2003-2004, is \$1,750.
12 3. For the purpose of this section:
13 (a) For Fiscal Year 2001-2002, the first \$1,250 assessed
14 valuation of property in which such a person has any interest;
15 (b) For Fiscal Year 2002-2003, the first \$1,500 assessed
16 valuation of property in which such a person has any interest; and
17 (c) For Fiscal Year 2003-2004, the first \$1,750 assessed
18 valuation of property in which such a person has any
19 interest,
20 shall be deemed the property of that person.
21 4. The exemption may be allowed only to a claimant who files
22 an affidavit with his claim for exemption on real property pursuant
23 to NRS 361.155. The affidavit may be filed at any time by a person
24 claiming exemption from taxation on personal property.
25 5. The affidavit must be made before the county assessor or a
26 notary public and filed with the county assessor. It must state that
27 the affiant is an actual bona fide resident of the State of Nevada who
28 meets all the other requirements of subsection 1 and that the
29 exemption is claimed in no other county in this state. After the filing
30 of the original affidavit, the county assessor shall mail a form for:
31 (a) The renewal of the exemption; and
32 (b) The designation of any amount to be credited to the
33 ~~Veterans' Home Account,~~ *Gift Account for Veterans' Homes*
34 *established pursuant to NRS 417.145,*
35 to the person each year following a year in which the exemption was
36 allowed for that person. The form must be designed to facilitate its
37 return by mail by the person claiming the exemption.
38 6. Persons in actual military service are exempt during the
39 period of such service from filing annual affidavits of exemption,
40 and the county assessors shall continue to grant exemption to such
41 persons on the basis of the original affidavits filed. In the case of
42 any person who has entered the military service without having
43 previously made and filed an affidavit of exemption, the affidavit
44 may be filed in his behalf during the period of such service by any
45 person having knowledge of the facts.



1 7. Before allowing any veteran's exemption pursuant to the
2 provisions of this chapter, the county assessor of each of the several
3 counties of this state shall require proof of status of the veteran, and
4 for that purpose shall require production of an honorable discharge
5 or certificate of satisfactory service or a certified copy thereof, or
6 such other proof of status as may be necessary.

7 8. If any person files a false affidavit or produces false proof to
8 the county assessor, and as a result of the false affidavit or false
9 proof a tax exemption is allowed to a person not entitled to the
10 exemption, he is guilty of a gross misdemeanor.

11 **Sec. 8.** NRS 361.090 is hereby amended to read as follows:

12 361.090 1. The property, to the extent of \$2,000 assessed
13 valuation, of any actual bona fide resident of the State of Nevada
14 who:

15 (a) Has served a minimum of 90 days on active duty, who was
16 assigned to active duty at some time between April 21, 1898, and
17 June 15, 1903, or between April 6, 1917, and November 11, 1918,
18 or between December 7, 1941, and December 31, 1946, or between
19 June 25, 1950, and ~~January 31, 1955;~~ *December 31, 1960, or*
20 *between July 1, 1958, and November 1, 1958, or between*
21 *December 31, 1960, and May 7, 1975, or between September 26,*
22 *1982, and December 1, 1987, or between October 23, 1983, and*
23 *November 21, 1983, or between December 20, 1989, and*
24 *January 31, 1990, or between August 2, 1990, and April 11, 1991,*
25 *or between December 5, 1992, and March 31, 1994, or between*
26 *November 20, 1995, and December 20, 1996;*

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

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

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

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

41 2. For the purpose of this section, the first \$2,000 assessed
42 valuation of property in which such a person has any interest shall
43 be deemed the property of that person.

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



1 4. The affidavit must be made before the county assessor or a
2 notary public and filed with the county assessor. It must state that
3 the affiant is an actual bona fide resident of the State of Nevada who
4 meets all the other requirements of subsection 1 and that the
5 exemption is claimed in no other county in this state. After the filing
6 of the original affidavit, the county assessor shall mail a form for:

7 (a) The renewal of the exemption; and
8 (b) The designation of any amount to be credited to the
9 ~~Veterans' Home Account,~~ *Gift Account for Veterans' Homes*
10 *established pursuant to NRS 417.145,*
11 to the person each year following a year in which the exemption was
12 allowed for that person. The form must be designed to facilitate its
13 return by mail by the person claiming the exemption.

14 5. Persons in actual military service are exempt during the
15 period of such service from filing annual affidavits of exemption,
16 and the county assessors shall continue to grant exemption to such
17 persons on the basis of the original affidavits filed. In the case of
18 any person who has entered the military service without having
19 previously made and filed an affidavit of exemption, the affidavit
20 may be filed in his behalf during the period of such service by any
21 person having knowledge of the facts.

22 6. Before allowing any veteran's exemption pursuant to the
23 provisions of this chapter, the county assessor of each of the several
24 counties of this state shall require proof of status of the veteran, and
25 for that purpose shall require production of an honorable discharge
26 or certificate of satisfactory service or a certified copy thereof, or
27 such other proof of status as may be necessary.

28 7. If any person files a false affidavit or produces false proof to
29 the county assessor, and as a result of the false affidavit or false
30 proof a tax exemption is allowed to a person not entitled to the
31 exemption, he is guilty of a gross misdemeanor.

32 8. Beginning with the 2005-2006 Fiscal Year, the monetary
33 amounts in subsections 1 and 2 must be adjusted for each fiscal year
34 by adding to each amount the product of the amount multiplied by
35 the percentage increase in the Consumer Price Index (All Items)
36 from December 2003 to the December preceding the fiscal year for
37 which the adjustment is calculated.

38 **Sec. 9.** NRS 361.0905 is hereby amended to read as follows:

39 361.0905 1. Any person who qualifies for an exemption
40 pursuant to NRS 361.090 *or 361.091* may, in lieu of claiming his
41 exemption:

42 (a) Pay to the county assessor all or any portion of the amount
43 by which the tax would be reduced if he claimed his exemption; and



1 (b) Direct the county assessor to deposit that amount for credit
2 to the ~~[/Veterans' Home]~~ Gift Account *for Veterans' Homes*
3 established pursuant to NRS 417.145.

4 2. Any person who wishes to waive his exemption pursuant to
5 this section shall designate the amount to be credited to the Account
6 on a form provided by the Nevada Tax Commission.

7 3. The county assessor shall deposit any money received
8 pursuant to this section with the State Treasurer for credit to the
9 ~~[/Veterans' Home]~~ Gift Account *for Veterans' Homes* established
10 pursuant to NRS 417.145. The State Treasurer shall not accept:

11 (a) For Fiscal Year 2001-2002, more than a total of \$1,250,000;

12 (b) For Fiscal Year 2002-2003, more than a total of \$1,500,000;
13 and

14 (c) For Fiscal Year 2003-2004, more than a total of
15 \$1,750,000,
16 for credit to the Account pursuant to this section and NRS 371.1035
17 during any fiscal year.

18 **Sec. 10.** NRS 361.0905 is hereby amended to read as follows:

19 361.0905 1. Any person who qualifies for an exemption
20 pursuant to NRS 361.090 *or 361.091* may, in lieu of claiming his
21 exemption:

22 (a) Pay to the county assessor all or any portion of the amount
23 by which the tax would be reduced if he claimed his exemption; and

24 (b) Direct the county assessor to deposit that amount for credit
25 to the ~~[/Veterans' Home]~~ Gift Account *for Veterans' Homes*
26 established pursuant to NRS 417.145.

27 2. Any person who wishes to waive his exemption pursuant to
28 this section shall designate the amount to be credited to the Account
29 on a form provided by the Nevada Tax Commission.

30 3. The county assessor shall deposit any money received
31 pursuant to this section with the State Treasurer for credit to the
32 ~~[/Veterans' Home]~~ Gift Account *for Veterans' Homes* established
33 pursuant to NRS 417.145. The State Treasurer shall not accept more
34 than a total of \$2,000,000 for credit to the Account pursuant to this
35 section and NRS 371.1035 during any fiscal year.

36 **Sec. 11.** NRS 361.091 is hereby amended to read as follows:

37 361.091 1. A bona fide resident of the State of Nevada who
38 has incurred a permanent service-connected disability and has been
39 honorably discharged from the Armed Forces of the United States,
40 or his surviving spouse, is entitled to a disabled veteran's
41 exemption.

42 2. The amount of exemption is based on the total percentage of
43 permanent service-connected disability. The maximum allowable
44 exemption for total permanent disability is:



1 (a) For Fiscal Year 2001-2002, the first \$12,500 assessed
2 valuation;

3 (b) For Fiscal Year 2002-2003, the first \$15,000 assessed
4 valuation; and

5 (c) For Fiscal Year 2003-2004, the first \$17,500 assessed
6 valuation.

7 3. A person with a permanent service-connected disability of:

8 (a) Eighty to 99 percent, inclusive, is entitled to:

9 (1) For Fiscal Year 2001-2002, an exemption of \$9,375
10 assessed value;

11 (2) For Fiscal Year 2002-2003, an exemption of \$11,250
12 assessed value; and

13 (3) For Fiscal Year 2003-2004, an exemption of \$13,125
14 assessed value.

15 (b) Sixty to 79 percent, inclusive, is entitled to:

16 (1) For Fiscal Year 2001-2002, an exemption of \$6,250
17 assessed value;

18 (2) For Fiscal Year 2002-2003, an exemption of \$7,500
19 assessed value; and

20 (3) For Fiscal Year 2003-2004, an exemption of \$8,750
21 assessed value.

22 For the purposes of this section, any property in which an applicant
23 has any interest is deemed to be the property of the applicant.

24 4. The exemption may be allowed only to a claimant who has
25 filed an affidavit with his claim for exemption on real property
26 pursuant to NRS 361.155. The affidavit may be made at any time by
27 a person claiming an exemption from taxation on personal property.

28 5. The affidavit must be made before the county assessor or a
29 notary public and be submitted to the county assessor. It must be to
30 the effect that the affiant is a bona fide resident of the State of
31 Nevada, that he meets all the other requirements of subsection 1 and
32 that he does not claim the exemption in any other county within this
33 state. After the filing of the original affidavit, the county assessor
34 shall mail a form for :

35 (a) *The renewal of the exemption ; and*

36 (b) *The designation of any amount to be credited to the Gift*
37 *Account for Veterans' Homes established pursuant to*
38 *NRS 417.145,*

39 to the person each year following a year in which the exemption was
40 allowed for that person. The form must be designed to facilitate its
41 return by mail by the person claiming the exemption.

42 6. Before allowing any exemption pursuant to the provisions of
43 this section, the county assessor shall require proof of the
44 applicant's status, and for that purpose shall require him to produce
45 an original or certified copy of:



1 (a) An honorable discharge or other document of honorable
2 separation from the Armed Forces of the United States which
3 indicates the total percentage of his permanent service-connected
4 disability;

5 (b) A certificate of satisfactory service which indicates the total
6 percentage of his permanent service-connected disability; or

7 (c) A certificate from the Department of Veterans Affairs or any
8 other military document which shows that he has incurred a
9 permanent service-connected disability and which indicates the total
10 percentage of that disability, together with a certificate of honorable
11 discharge or satisfactory service.

12 7. A surviving spouse claiming an exemption pursuant to this
13 section must file with the county assessor an affidavit declaring that:

14 (a) The surviving spouse was married to and living with the
15 disabled veteran for the 5 years preceding his death;

16 (b) The disabled veteran was eligible for the exemption at the
17 time of his death or would have been eligible if he had been a
18 resident of the State of Nevada;

19 (c) The surviving spouse has not remarried; and

20 (d) The surviving spouse is a bona fide resident of the State of
21 Nevada.

22 The affidavit required by this subsection is in addition to the
23 certification required pursuant to subsections 5 and 6. After the
24 filing of the original affidavit required by this subsection, the county
25 assessor shall mail a form for renewal of the exemption to the
26 person each year following a year in which the exemption was
27 allowed for that person. The form must be designed to facilitate its
28 return by mail by the person claiming the exemption.

29 8. If a tax exemption is allowed under this section, the claimant
30 is not entitled to an exemption under NRS 361.090.

31 9. If any person makes a false affidavit or produces false proof
32 to the county assessor or a notary public, and as a result of the false
33 affidavit or false proof, the person is allowed a tax exemption to
34 which he is not entitled, he is guilty of a gross misdemeanor.

35 **Sec. 12.** NRS 361.091 is hereby amended to read as follows:

36 361.091 1. A bona fide resident of the State of Nevada who
37 has incurred a permanent service-connected disability and has been
38 honorably discharged from the Armed Forces of the United States,
39 or his surviving spouse, is entitled to a disabled veteran's
40 exemption.

41 2. The amount of exemption is based on the total percentage of
42 permanent service-connected disability. The maximum allowable
43 exemption for total permanent disability is the first \$20,000 assessed
44 valuation. A person with a permanent service-connected disability
45 of:



1 (a) Eighty to 99 percent, inclusive, is entitled to an exemption of
2 \$15,000 assessed value.

3 (b) Sixty to 79 percent, inclusive, is entitled to an exemption of
4 \$10,000 assessed value.

5 For the purposes of this section, any property in which an applicant
6 has any interest is deemed to be the property of the applicant.

7 3. The exemption may be allowed only to a claimant who has
8 filed an affidavit with his claim for exemption on real property
9 pursuant to NRS 361.155. The affidavit may be made at any time by
10 a person claiming an exemption from taxation on personal property.

11 4. The affidavit must be made before the county assessor or a
12 notary public and be submitted to the county assessor. It must be to
13 the effect that the affiant is a bona fide resident of the State of
14 Nevada, that he meets all the other requirements of subsection 1 and
15 that he does not claim the exemption in any other county within this
16 state. After the filing of the original affidavit, the county assessor
17 shall mail a form for :

18 (a) *The renewal of the exemption ; and*

19 (b) *The designation of any amount to be credited to the Gift*
20 *Account for Veterans' Homes established pursuant to*
21 *NRS 417.145,*

22 to the person each year following a year in which the exemption was
23 allowed for that person. The form must be designed to facilitate its
24 return by mail by the person claiming the exemption.

25 5. Before allowing any exemption pursuant to the provisions of
26 this section, the county assessor shall require proof of the
27 applicant's status, and for that purpose shall require him to produce
28 an original or certified copy of:

29 (a) An honorable discharge or other document of honorable
30 separation from the Armed Forces of the United States which
31 indicates the total percentage of his permanent service-connected
32 disability;

33 (b) A certificate of satisfactory service which indicates the total
34 percentage of his permanent service-connected disability; or

35 (c) A certificate from the Department of Veterans Affairs or any
36 other military document which shows that he has incurred a
37 permanent service-connected disability and which indicates the total
38 percentage of that disability, together with a certificate of honorable
39 discharge or satisfactory service.

40 6. A surviving spouse claiming an exemption pursuant to this
41 section must file with the county assessor an affidavit declaring that:

42 (a) The surviving spouse was married to and living with the
43 disabled veteran for the 5 years preceding his death;



1 (b) The disabled veteran was eligible for the exemption at the
2 time of his death or would have been eligible if he had been a
3 resident of the State of Nevada;

4 (c) The surviving spouse has not remarried; and

5 (d) The surviving spouse is a bona fide resident of the State of
6 Nevada.

7 The affidavit required by this subsection is in addition to the
8 certification required pursuant to subsections 4 and 5. After the
9 filing of the original affidavit required by this subsection, the county
10 assessor shall mail a form for renewal of the exemption to the
11 person each year following a year in which the exemption was
12 allowed for that person. The form must be designed to facilitate its
13 return by mail by the person claiming the exemption.

14 7. If a tax exemption is allowed under this section, the claimant
15 is not entitled to an exemption under NRS 361.090.

16 8. If any person makes a false affidavit or produces false proof
17 to the county assessor or a notary public, and as a result of the false
18 affidavit or false proof, the person is allowed a tax exemption to
19 which he is not entitled, he is guilty of a gross misdemeanor.

20 9. Beginning with the 2005-2006 Fiscal Year, the monetary
21 amounts in subsection 2 must be adjusted for each fiscal year by
22 adding to the amount the product of the amount multiplied by the
23 percentage increase in the Consumer Price Index (All Items) from
24 December 2003 to the December preceding the fiscal year for which
25 the adjustment is calculated.

26 **Sec. 12.3.** NRS 361.155 is hereby amended to read as follows:

27 361.155 1. All claims for personal tax exemptions on real
28 property, the initial claim of an organization for a tax exemption on
29 real property and the designation of any amount to be credited to the
30 ~~Veterans' Home~~ Gift Account *for Veterans' Homes* pursuant to
31 NRS 361.0905 must be filed on or before June 15. All exemptions
32 provided for pursuant to this chapter apply on a fiscal year basis and
33 any exemption granted pursuant to this chapter must not be in an
34 amount which gives the taxpayer a total exemption greater than that
35 to which he is entitled during any fiscal year.

36 2. Each claim for an exemption provided for pursuant to this
37 chapter must be filed with the county assessor of:

38 (a) The county in which the claimant resides for personal tax
39 exemptions; or

40 (b) Each county in which property is located for the tax
41 exemption of an organization.

42 3. After the initial claim for an exemption pursuant to NRS
43 361.088 or 361.098 to 361.150, inclusive, an organization is not
44 required to file annual claims if the property remains exempt. If any
45 portion of the property loses its exemption pursuant to NRS 361.157



1 or for any other reason becomes taxable, the organization must
2 notify the county assessor.

3 4. If an exemption is granted or renewed in error because of an
4 incorrect claim or failure of an organization to give the notice
5 required by subsection 3, the assessor shall assess the taxable
6 portion of the property retroactively pursuant to NRS 361.769 and a
7 penalty of 10 percent of the tax due for the current year and any
8 prior years must be added.

9 **Sec. 12.7.** NRS 361.1565 is hereby amended to read as
10 follows:

11 361.1565 The personal property tax exemption to which a
12 surviving spouse, ~~orphan child,~~ blind person, veteran or surviving
13 spouse of a disabled veteran is entitled pursuant to NRS 361.080,
14 361.085, 361.090 or 361.091 is reduced to the extent that he is
15 allowed an exemption from the governmental services tax pursuant
16 to chapter 371 of NRS.

17 **Sec. 13.** NRS 361.189 is hereby amended to read as follows:

18 361.189 1. Not later than July 1, 1979, and thereafter:

19 (a) All land in this state ~~shall~~ *must* be legally described for tax
20 purposes by parcel number in accordance with the parceling system
21 prescribed by the Department. The provisions of NRS 361.190 to
22 361.220, inclusive, ~~shall~~ *must* remain in effect until each county
23 has established and implemented the prescribed parceling system.

24 (b) Each county shall prepare and possess a complete set of
25 maps drawn in accordance with such parceling system for all land in
26 the county.

27 2. The Department may assist any county in preparing the
28 maps required by subsection 1, if it is shown to the satisfaction of
29 the Department that the county does not have the ability to prepare
30 such maps. The county shall reimburse the Department for its costs
31 from the county general fund. The Department may employ such
32 services as are needed to carry out the provisions of this section.

33 3. The county assessor shall ensure that the parcels of land on
34 such maps are numbered in the manner prescribed by the
35 Department. The county assessor shall continually update the maps
36 to reflect transfers, conveyances, acquisitions or any other
37 transaction or event that changes the boundaries of any parcel and
38 shall renumber the parcels or prepare new map pages for any portion
39 of the maps to show combinations or divisions of parcels in the
40 manner prescribed by the Department. The maps ~~shall~~ *must*
41 readily disclose precisely what land is covered by any particular
42 parcel number in the current fiscal year.

43 4. The Department may review such maps annually to ensure
44 that they are being properly updated. If it is determined that such
45 maps are not properly updated, the Department may order the board



1 of county commissioners to employ forthwith one or more qualified
2 persons approved by the Department to prepare the required maps.
3 The payment of all costs incidental thereto ~~shall be~~ *is* a proper
4 charge against the funds of the county, notwithstanding such funds
5 were not budgeted according to law.

6 5. Such maps ~~shall~~ *must* at all times be available in the office
7 of the county assessor. All such maps ~~shall~~ *must* be retained by the
8 county assessor as a permanent public record.

9 6. Land ~~shall~~ *must* not be described in any deed or
10 conveyance by reference to any such map unless the map is filed for
11 record in the office of the county recorder of the county in which the
12 land is located.

13 7. A county assessor shall not reflect on the tax roll a change in
14 the ownership of land in this state unless the document that conveys
15 the ownership of land contains a *correct and* complete legal
16 description, adequately describing the exact boundaries of the parcel
17 of land. A parcel number assigned by a county assessor does not
18 constitute a *correct and* complete legal description of the land
19 conveyed.

20 **Sec. 14.** (Deleted by amendment.)

21 **Sec. 15.** NRS 361.227 is hereby amended to read as follows:

22 361.227 1. Any person determining the taxable value of real
23 property shall appraise:

24 (a) The full cash value of:

25 (1) Vacant land by considering the uses to which it may
26 lawfully be put, any legal or physical restrictions upon those uses,
27 the character of the terrain, and the uses of other land in the vicinity.

28 (2) Improved land consistently with the use to which the
29 improvements are being put.

30 (b) Any improvements made on the land by subtracting from the
31 cost of replacement of the improvements all applicable depreciation
32 and obsolescence. Depreciation of an improvement made on real
33 property must be calculated at 1.5 percent of the cost of replacement
34 for each year of adjusted actual age of the improvement, up to a
35 maximum of 50 years.

36 2. The unit of appraisal must be a single parcel unless:

37 (a) The location of the improvements causes two or more
38 parcels to function as a single parcel;

39 (b) The parcel is one of a group of contiguous parcels which
40 qualifies for valuation as a subdivision pursuant to the regulations of
41 the Nevada Tax Commission; or

42 (c) In the professional judgment of the person determining the
43 taxable value, the parcel is one of a group of parcels which should
44 be valued as a collective unit.



1 3. The taxable value of a leasehold interest, possessory interest,
2 beneficial interest or beneficial use for the purpose of NRS 361.157
3 or 361.159 must be determined in the same manner as the taxable
4 value of the property would otherwise be determined if the lessee or
5 user of the property was the owner of the property and it was not
6 exempt from taxation, except that the taxable value so determined
7 must be reduced by a percentage of the taxable value that is equal to
8 the:

9 (a) Percentage of the property that is not actually leased by the
10 lessee or used by the user during the fiscal year; and

11 (b) Percentage of time that the property is not actually leased by
12 the lessee or used by the user during the fiscal year, which must be
13 determined in accordance with NRS 361.2275.

14 4. The taxable value of other taxable personal property, except
15 ~~a mobile [homes,] or manufactured home,~~ must be determined by
16 subtracting from the cost of replacement of the property all
17 applicable depreciation and obsolescence. Depreciation of a
18 billboard must be calculated at 1.5 percent of the cost of
19 replacement for each year after the year of acquisition of the
20 billboard, up to a maximum of 50 years.

21 5. The computed taxable value of any property must not exceed
22 ~~[its] the~~ full cash value ~~[.] of a fee simple interest in the property.~~
23 Each person determining the taxable value of property shall reduce
24 it if necessary to comply with this requirement. A person
25 determining whether taxable value exceeds *that* full cash value or
26 whether obsolescence is a factor in valuation may consider:

27 (a) Comparative sales, based on prices actually paid in market
28 transactions.

29 (b) A summation of the estimated full cash value of the land and
30 contributory value of the improvements.

31 (c) Capitalization of the fair economic income expectancy or fair
32 economic rent, or an analysis of the discounted cash flow.

33 A county assessor is required to make the reduction prescribed in
34 this subsection if the owner calls to his attention the facts warranting
35 it, if he discovers those facts during physical reappraisal of the
36 property or if he is otherwise aware of those facts.

37 6. The Nevada Tax Commission shall, by regulation, establish:

38 (a) Standards for determining the cost of replacement of
39 improvements of various kinds.

40 (b) Standards for determining the cost of replacement of
41 personal property of various kinds. The standards must include a
42 separate index of factors for application to the acquisition cost of a
43 billboard to determine its replacement cost.

44 (c) Schedules of depreciation for personal property based on its
45 estimated life.



1 (d) Criteria for the valuation of two or more parcels as a
2 subdivision.

3 7. In determining the cost of replacement of personal property
4 for the purpose of computing taxable value, the cost of all
5 improvements of the personal property, including any additions to
6 or renovations of the personal property, but excluding routine
7 maintenance and repairs, must be added to the cost of acquisition of
8 the personal property.

9 8. The county assessor shall, upon the request of the owner,
10 furnish within 15 days to the owner a copy of the most recent
11 appraisal of the *property, including, without limitation, copies of*
12 *any sales data, materials presented on appeal to the county board*
13 *of equalization or State Board of Equalization and other materials*
14 *used to determine or defend the taxable value of the* property.

15 9. The provisions of this section do not apply to property which
16 is assessed pursuant to NRS 361.320.

17 **Sec. 16.** NRS 361.228 is hereby amended to read as follows:

18 361.228 1. All intangible personal property is exempt from
19 taxation, including, without limitation:

20 (a) Shares of stock, bonds, mortgages, notes, bank deposits,
21 book accounts such as an acquisition adjustment and credits, and
22 securities and choses in action of like character; and

23 (b) Goodwill, customer lists, contracts and contract rights,
24 patents, trademarks, trade names, custom computer programs,
25 copyrights, trade secrets, franchises and licenses.

26 2. The value of intangible personal property must not enhance
27 or be reflected in the value of real property or tangible personal
28 property.

29 3. The attributes of real property, such as zoning, location,
30 view and geographic features, are not intangible personal property
31 and must be considered in valuing the ~~real~~ property, if appropriate.

32 *4. The provisions of subsections 1 and 2 do not apply for the*
33 *purposes of determining the full cash value of a fee simple interest*
34 *in property pursuant to subsection 5 of NRS 361.227.*

35 **Sec. 17.** NRS 361.260 is hereby amended to read as follows:

36 361.260 1. Each year, the county assessor, except as
37 otherwise required by a particular statute, shall ascertain by diligent
38 inquiry and examination all real and secured personal property that
39 is in his county on July 1 which is subject to taxation, and also the
40 names of all persons, corporations, associations, companies or firms
41 owning the property. He shall then determine the taxable value of all
42 such property, and he shall then list and assess it to the person, firm,
43 corporation, association or company owning it on July 1 of that
44 fiscal year. He shall take the same action at any time between May 1



1 and the following April 30, with respect to personal property which
2 is to be placed on the unsecured tax roll.

3 2. At any time before the lien date for the following fiscal year,
4 the county assessor may include additional personal property and
5 mobile and manufactured homes on the secured tax roll if the owner
6 of the personal property or mobile or manufactured home owns real
7 property within the same taxing district which has an assessed value
8 that is equal to or greater than the taxes for 3 years on both the real
9 property and the personal property or mobile or manufactured home,
10 plus penalties. Personal property and mobile and manufactured
11 homes in the county on July 1, but not on the secured tax roll for the
12 current year, must be placed on the unsecured tax roll for the current
13 year.

14 3. An improvement on real property in existence on July 1
15 whose existence was not ascertained in time to be placed on the
16 secured roll for that tax year and which is not governed by
17 subsection 4 must be placed on the unsecured tax roll.

18 4. The value of any property apportioned among counties
19 pursuant to NRS 361.320, 361.321 and 361.323 must be added to
20 the central assessment roll at the assessed value established by the
21 Nevada Tax Commission or as established pursuant to an appeal to
22 the State Board of Equalization.

23 5. In addition to the inquiry and examination required in
24 subsection 1, for any property not reappraised in the current
25 assessment year, the county assessor shall determine its assessed
26 value for that year by ~~applying~~:

27 *(a) Determining the replacement cost, subtracting all*
28 *applicable depreciation and obsolescence, applying the assessment*
29 *ratio for improvements, if any, and applying a factor for land to*
30 *the assessed value for the preceding year; or*

31 *(b) Applying* a factor for improvements, if any, and a factor for
32 land to the assessed value for the preceding year. The factor for
33 improvements must reasonably represent the change, if any, in the
34 taxable value of typical improvements in the area since the
35 preceding year, and must take into account all applicable
36 depreciation and obsolescence. The factor for improvements must
37 be adopted by the Nevada Tax Commission.

38 The factor for land must be developed by the county assessor and
39 approved by the Commission. The factor for land must be so chosen
40 that the median ratio of the assessed value of the land to the taxable
41 value of the land in each area subject to the factor is not less than 30
42 percent nor more than 35 percent.

43 6. The county assessor shall reappraise all real property at least
44 once every 5 years.



1 7. The county assessor shall establish standards for appraising
2 and reappraising land pursuant to this section. In establishing the
3 standards, the county assessor shall consider comparable sales of
4 land before July 1 of the year before the lien date.

5 8. Each county assessor shall submit a written request to the
6 board of county commissioners and the governing body of each of
7 the local governments located in the county which maintain a unit of
8 government that issues building permits for a copy of each building
9 permit that is issued. Upon receipt of such a request, the governing
10 body shall direct the unit which issues the permits to provide a copy
11 of each permit to the county assessor within a reasonable time after
12 issuance.

13 **Sec. 18.** NRS 361.265 is hereby amended to read as follows:

14 361.265 1. To enable the county assessor to make
15 assessments, he shall demand from each natural person or firm, and
16 from the president, cashier, treasurer or managing agent of each
17 corporation, association or company, including all banking
18 institutions, associations or firms within his county, a written
19 statement, signed under penalty of perjury, on forms ~~to be~~
20 ~~furnished~~ *and in the format prescribed* by the county assessor of
21 all the personal property within the county, owned, claimed,
22 possessed, controlled or managed by those persons, firms,
23 corporations, associations or companies.

24 2. The statement must include:

25 (a) A description of the location of any taxable personal
26 property that is owned, claimed, possessed, controlled or managed
27 by the natural person, firm, corporation, association or company, but
28 stored, maintained or otherwise placed at a location other than the
29 principal residence of the natural person or principal place of
30 business of the firm, corporation, association or company; ~~and~~

31 (b) The cost of acquisition of each item of taxable personal
32 property including the cost of any improvements of the personal
33 property, such as additions to or renovations of the property other
34 than routine maintenance or repairs ~~;~~ *and*

35 *(c) If the natural person, firm, corporation, association or*
36 *company owns at least 25 mobile or manufactured homes that are*
37 *being leased within the county for commercial purposes, and those*
38 *homes have not been converted to real property pursuant to NRS*
39 *361.244, the year, make or model, size, serial number and location*
40 *of each such mobile or manufactured home.*

41 3. The statement must be returned not later than July 31, except
42 for a statement mailed to the taxpayer after July 15, in which case it
43 must be returned within 15 days after demand for its return is made.
44 Upon petition of the property owner showing good cause, the county
45 assessor may grant one or more 30-day extensions.



1 4. If the owners of any taxable property not listed by another
2 person are absent or unknown, or fail to provide the written
3 statement as described in subsection 1, the county assessor shall
4 make an estimate of the value of the property and assess it
5 accordingly. If the name of the absent owner is known to the county
6 assessor, the property must be assessed in his name. If the name of
7 the owner is unknown to the county assessor, the property must be
8 assessed to "unknown owner," ~~[";"]~~ but no mistake made in the
9 name of the owner or the supposed owner of personal property
10 renders the assessment or any sale of the property for taxes invalid.

11 5. If any person, officer or agent neglects or refuses on demand
12 of the county assessor or his deputy to give the statement required
13 by this section, or gives a false name, or refuses to give his name or
14 sign the statement, he is guilty of a misdemeanor.

15 **Sec. 19.** NRS 361.300 is hereby amended to read as follows:

16 361.300 1. On or before January 1 of each year, the county
17 assessor shall transmit to the county clerk, post at the front door of
18 the courthouse and publish in a newspaper published in the county a
19 notice to the effect that the secured tax roll is completed and open
20 for inspection by interested persons of the county.

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

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

33 (a) To cause such list and valuations to be printed and delivered
34 by the county assessor or mailed by him on or before January 1 of
35 the fiscal year in which assessment is made to each taxpayer in the
36 county; or

37 (b) To ~~cause~~ *make* such list and valuations ~~to be published~~
38 ~~onee~~ *available for public inspection* on or before January 1 of the
39 fiscal year in which assessment is made . *A copy of the list and*
40 *valuations must be:*

41 *(1) Posted in a public area of all public libraries and*
42 *branch libraries located in the county and in a public area of the*
43 *county courthouse or the county office building in which the*
44 *county assessor's office is located; and*

45 *(2) Posted on a website or other Internet site that is*
46 *operated or administered by or on behalf of the county or county*



1 *assessor or, if there is no such site, published once* in a newspaper
2 of general circulation in the county.

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

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

14 6. Whenever property is appraised or reappraised pursuant to
15 NRS 361.260, the county assessor shall, on or before ~~January 11~~
16 *December 18* of the fiscal year in which the appraisal or reappraisal
17 is made, deliver or mail to each owner of such property a written
18 notice stating its assessed valuation as determined from the appraisal
19 or reappraisal.

20 7. If the secured tax roll is changed pursuant to NRS 361.310,
21 the county assessor shall mail an amended notice of assessed
22 valuation to each affected taxpayer. The notice must include the
23 dates for appealing the new assessed valuation.

24 8. Failure by the taxpayer to receive a notice required by this
25 section does not invalidate the appraisal or reappraisal.

26 **Sec. 20.** (Deleted by amendment.)

27 **Sec. 21.** NRS 361.340 is hereby amended to read as follows:

28 361.340 1. Except as otherwise provided in subsection 2, the
29 board of equalization of each county consists of:

30 (a) Five members, only two of whom may be elected public
31 officers, in counties having a population of 15,000 or more; and

32 (b) Three members, only one of whom may be an elected public
33 officer, in counties having a population of less than 15,000.

34 2. The board of county commissioners may by resolution
35 provide for an additional panel of like composition to be added to
36 the board of equalization to serve for a designated fiscal year. The
37 board of county commissioners may also appoint alternate members
38 to either panel.

39 3. A district attorney, county treasurer or county assessor or
40 any of their deputies or employees may not be appointed to the
41 county board of equalization.

42 4. The chairman of the board of county commissioners shall
43 nominate persons to serve on the county board of equalization who
44 are sufficiently experienced in business generally to be able to bring
45 knowledge and sound judgment to the deliberations of the board or



1 who are elected public officers. The nominees must be appointed
2 upon a majority vote of the board of county commissioners. The
3 chairman of the board of county commissioners shall designate one
4 of the appointees to serve as chairman of the county board of
5 equalization.

6 5. Except as otherwise provided in this subsection, the term of
7 each member is 4 years and any vacancy must be filled by
8 appointment for the unexpired term. The term of any elected public
9 officer expires upon the expiration of the term of his elected office.

10 6. The county clerk or his designated deputy is the clerk of
11 each panel of the county board of equalization.

12 7. Any member of the county board of equalization may be
13 removed by the board of county commissioners if, in its opinion, the
14 member is guilty of malfeasance in office or neglect of duty.

15 8. The members of the county board of equalization are entitled
16 to receive per diem allowance and travel expenses as provided for
17 state officers and employees. The board of county commissioners of
18 any county may by resolution provide for compensation to members
19 of the board of equalization in their county who are not elected
20 public officers as they deem adequate for time actually spent on the
21 work of the board of equalization. In no event may the rate of
22 compensation established by a board of county commissioners
23 exceed \$40 per day.

24 9. A majority of the members of the county board of
25 equalization constitutes a quorum, and a majority of the board
26 determines the action of the board.

27 10. The county board of equalization of each county shall hold
28 such number of meetings as may be necessary to care for the
29 business of equalization presented to it. Every appeal to the county
30 board of equalization must be filed not later than January 15. Each
31 county board shall cause to be published, in a newspaper of general
32 circulation published in that county, a schedule of dates, times and
33 places of the board meetings at least 5 days before the first meeting.
34 The county board of equalization shall conclude the business of
35 equalization on or before *the last day of* February ~~{28}~~ of each year
36 except as to matters remanded by the State Board of Equalization.
37 The State Board of Equalization may establish procedures for the
38 county boards, including setting the period for hearing appeals and
39 for setting aside time to allow the county board to review and make
40 final determinations. The district attorney or his deputy shall be
41 present at all meetings of the county board of equalization to explain
42 the law and the board's authority.

43 11. The county assessor or his deputy shall attend all meetings
44 of each panel of the county board of equalization.



1 **Sec. 22.** NRS 361.345 is hereby amended to read as follows:
2 361.345 1. Except as otherwise provided in subsection 2, the
3 county board of equalization may determine the valuation of any
4 property assessed by the county assessor, and may change and
5 correct any valuation found to be incorrect either by adding thereto
6 or by deducting therefrom such sum as is necessary to make it
7 conform to the taxable value of the property assessed, whether that
8 valuation was fixed by the owner or the county assessor. *The county*
9 *board of equalization may not reduce the assessment of the county*
10 *assessor unless the appellant shows by clear and satisfactory*
11 *evidence that the valuation established by the county assessor*
12 *exceeds the full cash value of a fee simple interest in the property*
13 *or is inequitable.* A change so made is effective only for the fiscal
14 year for which the assessment was made. The county assessor shall
15 each year review all such changes made for the previous fiscal year
16 and maintain or remove each change as circumstances warrant.
17 2. If a person complaining of the assessment of his property
18 ~~has~~:
19 (a) *Has* refused or, without good cause, has neglected to give
20 the county assessor his list under oath, as required by ~~this chapter,~~
21 ~~or has~~ *NRS 361.265;*
22 (b) *Has* refused entry to the assessor for the purpose of
23 conducting the physical examination required by NRS 361.260 ~~;~~;
24 (c) *Has refused to comply with or, without good cause, has*
25 *neglected to comply with a subpoena issued by the county assessor*
26 *pursuant to NRS 361.263; or*
27 (d) *Has failed to provide the financial and legal documents*
28 *that are necessary to comply with the provisions of*
29 *NRS 361.227,*
30 the county assessor shall make a reasonable estimate of the property
31 and assess it accordingly. No reduction may be made by the county
32 board of equalization from the assessment of the county assessor
33 made pursuant to this subsection.
34 3. If the county board of equalization finds it necessary to add
35 to the assessed valuation of any property on the assessment roll, it
36 shall direct the clerk to give notice to the person so interested by
37 registered or certified letter, or by personal service, naming the day
38 when it will act on the matter and allowing a reasonable time for the
39 interested person to appear.
40 **Sec. 23.** NRS 361.355 is hereby amended to read as follows:
41 361.355 1. Any person, firm, company, association or
42 corporation, claiming overvaluation or excessive valuation of its real
43 or secured personal property in the State, whether assessed by the
44 Nevada Tax Commission or by the county assessor or assessors, by
45 reason of undervaluation for taxation purposes of the property of



1 any other person, firm, company, association or corporation within
2 any county of the State or by reason of any such property not being
3 so assessed, shall appear before the county board of equalization of
4 the county or counties where the undervalued or nonassessed
5 property is located and make complaint concerning it and submit
6 proof thereon. The complaint and proof must show the name of the
7 owner or owners, the location, the description, and the taxable value
8 of the property claimed to be undervalued or nonassessed.

9 2. Any person, firm, company, association or corporation
10 wishing to protest the valuation of real or personal property placed
11 on the unsecured tax roll which is assessed between May 1 and
12 December 15 ~~{shall likewise appear before}~~ *may appeal the*
13 *assessment on or before the following January 15 or the first*
14 *business day following January 15 if it falls on a Saturday,*
15 *Sunday or holiday* to the county board of equalization.

16 3. The county board of equalization forthwith shall examine
17 the proof and all data and evidence submitted by the complainant,
18 together with any evidence submitted thereon by the county assessor
19 or any other person. If the county board of equalization determines
20 that the complainant has just cause for making the complaint it shall
21 immediately make such increase in valuation of the property
22 complained of as conforms to its taxable value, or cause the
23 property to be placed on the assessment roll at its taxable value, as
24 the case may be, and make proper equalization thereof.

25 4. Except as provided in subsection 5 and NRS 361.403, any
26 such person, firm, company, association or corporation who fails to
27 make a complaint and submit proof to the county board of
28 equalization of each county wherein it is claimed property is
29 undervalued or nonassessed as provided in this section, is not
30 entitled to file a complaint with, or offer proof concerning that
31 undervalued or nonassessed property to, the State Board of
32 Equalization.

33 5. If the fact that there is such undervalued or nonassessed
34 property in any county has become known to the complainant after
35 the final adjournment of the county board of equalization of that
36 county for that year, the complainant may file his complaint ~~{no~~
37 ~~later than}~~ *on or before* March 10 with the State Board of
38 Equalization and submit his proof as provided in this section at a
39 session of the State Board of Equalization, upon complainant
40 proving to the satisfaction of the State Board of Equalization he had
41 no knowledge of the undervalued or nonassessed property before the
42 final adjournment of the county board of equalization. *If March 10*
43 *falls on a Saturday, Sunday or legal holiday, the complaint may be*
44 *filed on the next business day.* The State Board of Equalization
45 shall proceed in the matter in the same manner as provided in this



1 section for a county board of equalization in such a case, and cause
2 its order thereon to be certified to the county auditor with direction
3 therein to change the assessment roll accordingly.

4 **Sec. 24.** NRS 361.356 is hereby amended to read as follows:

5 361.356 1. An owner of property who believes that his
6 property was assessed at a higher value than another property whose
7 use is identical and whose location is comparable may appeal the
8 assessment, on or before January 15 of the fiscal year in which the
9 assessment was made, to the county board of equalization. *If*
10 *January 15 falls on a Saturday, Sunday or legal holiday, the*
11 *appeal may be filed on the next business day.*

12 2. Before a person may file an appeal pursuant to subsection 1,
13 the person must complete a form provided by the county assessor to
14 appeal the assessment to the county board of equalization. The
15 county assessor may, before providing such a form, require the
16 person requesting the form to provide the parcel number or other
17 identification number of the property that is the subject of the
18 planned appeal.

19 3. If the board finds that an inequity exists in the assessment of
20 the value of the land or the value of the improvements, or both, the
21 board may add to or deduct from the value of the land or the value
22 of the improvements, or both, either of the appellant's property or of
23 the property to which it is compared, to equalize the assessment.

24 4. In the case of residential property, the appellant shall cite
25 other property within the same subdivision if possible.

26 **Sec. 25.** NRS 361.357 is hereby amended to read as follows:

27 361.357 1. The owner of any property who believes that the
28 full cash value of ~~his~~ *a fee simple interest in the* property is less
29 than the taxable value computed for the property in the current
30 assessment year, may, not later than January 15 of the fiscal year in
31 which the assessment was made, appeal to the county board of
32 equalization. *If January 15 falls on a Saturday, Sunday or legal*
33 *holiday, the appeal may be filed on the next business day.*

34 2. Before a person may file an appeal pursuant to subsection 1,
35 the person must complete a form provided by the county assessor to
36 appeal the assessment to the county board of equalization. The
37 county assessor may, before providing such a form, require the
38 person requesting the form to provide the parcel number or other
39 identification number of the property that is the subject of the
40 planned appeal.

41 3. If the county board of equalization finds that the full
42 cash value of *a fee simple interest in* the property is less than the
43 taxable value computed for the property, the board shall correct the
44 land value or fix a percentage of obsolescence to be deducted each
45 year from the otherwise computed taxable value of the



1 improvements, or both, to make the taxable value of the property
2 correspond as closely as possible to ~~fits~~ *the* full cash value ~~of~~ *of a*
3 *fee simple interest in the property.*

4 4. No appeal under this section may result in an increase in the
5 taxable value of the property.

6 **Sec. 26.** NRS 361.360 is hereby amended to read as follows:

7 361.360 1. Any taxpayer aggrieved at the action of the
8 county board of equalization in equalizing, or failing to equalize, the
9 value of his property, or property of others, or a county assessor,
10 may file an appeal with the State Board of Equalization ~~no later~~
11 ~~than~~ *on or before* March 10 and present to the State Board of
12 Equalization the matters complained of at one of its sessions. *If*
13 *March 10 falls on a Saturday, Sunday or legal holiday, the appeal*
14 *may be filed on the next business day.*

15 2. All such appeals must be presented upon the same facts and
16 evidence as were submitted to the county board of equalization in
17 the first instance, unless there is discovered new evidence pertaining
18 to the matter which could not, by due diligence, have been
19 discovered before the final adjournment of the county board of
20 equalization. The new evidence must be submitted in writing to the
21 State Board of Equalization and served upon the county assessor not
22 less than 7 days before the hearing.

23 3. Any taxpayer whose real or personal property placed on the
24 unsecured tax roll was assessed after December 15 but before or on
25 the following April 30 may likewise protest to the State Board of
26 Equalization. Every such appeal must be filed on or before May 15.
27 *If May 15 falls on a Saturday, Sunday or legal holiday, the appeal*
28 *may be filed on the next business day.* A meeting must be held
29 before May 31 to hear those protests that in the opinion of the State
30 Board of Equalization may have a substantial effect on tax revenues.
31 One or more meetings may be held at any time and place in the
32 State before October 1 to hear all other protests.

33 4. ~~If the~~ *The State Board of Equalization may not reduce*
34 *the assessment of the county assessor if:*

35 (a) *The* appeal involves an assessment on property which the
36 taxpayer has refused or, without good cause, has neglected to
37 include in the list required of him pursuant to NRS 361.265 or has
38 refused or, without good cause, has neglected to provide the list to
39 the county assessor ~~the State Board of Equalization may not~~
40 ~~reduce the assessment of the county assessor.~~
41 ~~—5.;~~ ;

42 (b) *The taxpayer has refused to comply with or, without good*
43 *cause, has neglected to comply with a subpoena issued by the*
44 *county assessor pursuant to NRS 361.263;*



1 (c) *The taxpayer has failed to provide the financial and legal*
2 *documents that are necessary to comply with the provisions of*
3 *NRS 361.227;*

4 (d) *The taxpayer has refused entry to the assessor for the*
5 *purpose of conducting the physical examination authorized by*
6 *NRS 361.260; or*

7 (e) *The taxpayer fails to show by clear and satisfactory*
8 *evidence that the evaluation established by the county assessor or*
9 *the county board of equalization exceeds the full cash value of a*
10 *fee simple interest in the property or is inequitable.*

11 5. *The county assessor shall each year review any change*
12 *made in an assessment for the previous fiscal year and maintain*
13 *or remove the change as circumstances warrant.*

14 6. If the State Board of Equalization determines that the record
15 of a case on appeal from the county board of equalization is
16 inadequate because of an act or omission of the county assessor, the
17 district attorney or the county board of equalization, the State Board
18 of Equalization may remand the case to the county board of
19 equalization with directions to develop an adequate record within 30
20 days after the remand. The directions must indicate specifically the
21 inadequacies to be remedied. If the State Board of Equalization
22 determines that the record returned from the county board of
23 equalization after remand is still inadequate, the State Board of
24 Equalization may hold a hearing anew on the appellant's complaint
25 or it may, if necessary, contract with an appropriate person to hear
26 the matter, develop an adequate record in the case and submit
27 recommendations to the State Board. The cost of the contract and all
28 costs, including attorney's fees, to the State or the appellant
29 necessary to remedy the inadequate record on appeal are a charge
30 against the county.

31 **Sec. 27.** NRS 361.390 is hereby amended to read as follows:

32 361.390 Each county assessor shall:

33 1. File with or cause to be filed with the secretary of the State
34 Board of Equalization, on or before March 10 of each year, the tax
35 roll, or a true copy thereof, of his county for the current year as
36 corrected by the county board of equalization.

37 2. Prepare and file with the Department on or before
38 January 31, and again on or before ~~the first Monday in March,~~
39 **March 5** of each year, a segregation report showing the assessed
40 values for each taxing entity within the county on a form prescribed
41 by the Department. The assessor shall make any projections
42 required for the current fiscal year. The Department shall make any
43 projections required for the upcoming fiscal year.

44 3. Prepare and file with the Department on or before July 31
45 for the secured roll and on or before ~~April 30~~ **May 5** for the



1 unsecured roll, a statistical report showing values for all categories
2 of property on a form prescribed by the Department.

3 **Sec. 28.** NRS 361.420 is hereby amended to read as follows:

4 361.420 1. Any property owner whose taxes are in excess of
5 the amount which the owner claims justly to be due may pay each
6 installment of taxes as it becomes due under protest in writing. The
7 protest must be *in the form of a notarized statement from the*
8 *property owner and* filed with the tax receiver at the time of
9 the payment of the installment of taxes. The tax receiver forthwith
10 shall forward one copy of the protest to the Attorney General and
11 one copy to the State Controller.

12 2. The property owner, having protested the payment of taxes
13 as provided in subsection 1 and having been denied relief by the
14 State Board of Equalization, may commence a suit in any court of
15 competent jurisdiction in the State of Nevada against the State and
16 county in which the taxes were paid, and, in a proper case, both the
17 Nevada Tax Commission and the Department may be joined as a
18 defendant for a recovery of the difference between the amount of
19 taxes paid and the amount which the owner claims justly to be due,
20 and the owner may complain upon any of the grounds contained in
21 subsection 4.

22 3. Every action commenced under the provisions of this section
23 must be commenced within 3 months after the date of the payment
24 of the last installment of taxes, and if not so commenced is forever
25 barred. If the tax complained of is paid in full and under the written
26 protest provided for in this section, at the time of the payment of the
27 first installment of taxes, suit for the recovery of the difference
28 between the amount paid and the amount claimed to be justly due
29 must be commenced within 3 months after the date of the full
30 payment of the tax or the issuance of the decision of the State Board
31 of Equalization denying relief, whichever occurs later, and if not so
32 commenced is forever barred.

33 4. In any suit brought under the provisions of this section, the
34 person assessed may complain or defend upon any of the following
35 grounds:

36 (a) That the taxes have been paid before the suit;

37 (b) That the property is exempt from taxation under the
38 provisions of the revenue or tax laws of the State, specifying in
39 detail the claim of exemption;

40 (c) That the person assessed was not the owner and had no right,
41 title or interest in the property assessed at the time of assessment;

42 (d) That the property is situate in and has been assessed in
43 another county, and the taxes thereon paid;



1 (e) That there was fraud in the assessment or that the assessment
2 is out of proportion to and above the taxable cash value of the
3 property assessed;

4 (f) That the assessment is out of proportion to and above the
5 valuation fixed by the Nevada Tax Commission for the year in
6 which the taxes were levied and the property assessed; or

7 (g) That the assessment complained of is discriminatory in that
8 it is not in accordance with a uniform and equal rate of assessment
9 and taxation, but is at a higher rate of the taxable value of the
10 property so assessed than that at which the other property in the
11 state is assessed.

12 5. In a suit based upon any one of the grounds mentioned in
13 paragraphs (e), (f) and (g) of subsection 4, the court shall conduct
14 the trial without a jury and confine its review to the record before
15 the State Board of Equalization. Where procedural irregularities
16 by the Board are alleged and are not shown in the record, the court
17 may take evidence respecting the allegation and, upon the request of
18 either party, shall hear oral argument and receive written briefs on
19 the matter.

20 6. In all cases mentioned in this section where the complaint is
21 based upon any grounds mentioned in subsection 4, the entire
22 assessment must not be declared void but is void only as to the
23 excess in valuation.

24 7. In any judgment recovered by the taxpayer under this
25 section, the court may provide for interest thereon not to exceed 6
26 percent per annum from and after the date of payment of the tax
27 complained of.

28 **Sec. 29.** NRS 361.450 is hereby amended to read as follows:

29 361.450 1. Except as otherwise provided in subsection 3,
30 every tax levied under the provisions of or authority of this chapter
31 is a perpetual lien against the property assessed until the tax and any
32 penalty charges and interest which may accrue thereon are paid.

33 *Notwithstanding the provisions of any other specific statute, such*
34 *a lien is superior to all other liens, claims, encumbrances and*
35 *titles on the property, including, without limitation, interests*
36 *secured pursuant to the provisions of chapter 104 of NRS, whether*
37 *or not the lien was filed or perfected first in time.*

38 2. Except as *otherwise* provided in this subsection, the lien
39 attaches on July 1 of the year for which the taxes are levied, upon all
40 property then within the county. The lien attaches upon all
41 migratory property, as described in NRS 361.505, on the day it is
42 moved into the county. If real and personal property are assessed
43 against the same owner, a lien attaches upon such real property also
44 for the tax levied upon the personal property within the county; and
45 a lien for taxes on personal property also attaches upon real property



1 assessed against the same owner in any other county of the State
2 from the date on which a certified copy of any unpaid property
3 assessment is filed for record with the county recorder in the county
4 in which the real property is situated.

5 3. All liens for taxes levied under this chapter which have
6 already attached to a mobile or manufactured home expire on the
7 date when the mobile or manufactured home is sold, except the liens
8 for personal property taxes due in the county in which the mobile or
9 manufactured home was situate at the time of sale, for any part of
10 the 12 months immediately preceding the date of sale.

11 4. All special taxes levied for city, town, school, road or other
12 purposes throughout the different counties of this state are a lien on
13 the property so assessed, and must be assessed and collected by the
14 same officer at the same time and in the same manner as the state
15 and county taxes are assessed and collected.

16 **Sec. 30.** NRS 361.483 is hereby amended to read as follows:

17 361.483 1. Except as otherwise provided in subsection ~~{5,} 6,~~
18 taxes assessed upon the real property tax roll and upon mobile or
19 manufactured homes are due on the third Monday of August.

20 2. Taxes assessed upon the real property tax roll may be paid in
21 four approximately equal installments if the taxes assessed on the
22 parcel exceed \$100.

23 3. ~~{Taxes}~~ *Except as otherwise provided in this section, taxes*
24 assessed upon a mobile or manufactured home may be paid in four
25 installments if the taxes assessed exceed \$100.

26 4. *If a taxpayer owns at least 25 mobile or manufactured*
27 *homes in a county that are leased for commercial purposes, and*
28 *those mobile or manufactured homes have not been converted to*
29 *real property pursuant to NRS 361.244, taxes assessed upon those*
30 *homes may be paid in four installments if, not later than July 31,*
31 *the taxpayer returns to the county assessor the written statement of*
32 *personal property required pursuant to NRS 361.265.*

33 5. Except as otherwise provided in *this section and* NRS
34 361.505, taxes assessed upon personal property may be paid in four
35 approximately equal installments if:

36 (a) The total personal property taxes assessed exceed \$10,000;
37 (b) Not later than July 31, the taxpayer returns to the county
38 assessor the written statement of personal property required
39 pursuant to NRS 361.265;

40 (c) The taxpayer files with the county assessor, or county
41 treasurer if the county treasurer has been designated to collect taxes,
42 a written request to be billed in quarterly installments and includes
43 with the request a copy of the written statement of personal property
44 required pursuant to NRS 361.265; and



1 (d) The ~~business has been in existence for at least 3 years if the~~
2 personal property assessed is the property of a business ~~f-~~
3 ~~—5.1~~ *and the business has paid its personal property taxes*
4 *without accruing penalties for the immediately preceding 2 fiscal*
5 *years in any county in the State.*

6 6. If a person elects to pay in installments, the first installment
7 is due on the third Monday of August, the second installment on the
8 first Monday of October, the third installment on the first Monday
9 of January, and the fourth installment on the first Monday of March.

10 ~~f6.1~~ 7. If any person charged with taxes which are a lien on
11 real property fails to pay:

12 (a) Any one installment of the taxes on or within 10 days
13 following the day the taxes become due, there must be added thereto
14 a penalty of 4 percent.

15 (b) Any two installments of the taxes, together with accumulated
16 penalties, on or within 10 days following the day the later
17 installment of taxes becomes due, there must be added thereto a
18 penalty of 5 percent of the two installments due.

19 (c) Any three installments of the taxes, together with
20 accumulated penalties, on or within 10 days following the day the
21 latest installment of taxes becomes due, there must be added thereto
22 a penalty of 6 percent of the three installments due.

23 (d) The full amount of the taxes, together with accumulated
24 penalties, on or within 10 days following the first Monday of
25 March, there must be added thereto a penalty of 7 percent of the full
26 amount of the taxes.

27 ~~f7.1~~ 8. Any person charged with taxes which are a lien on a
28 mobile or manufactured home who fails to pay the taxes within 10
29 days after an installment payment is due is subject to the following
30 provisions:

31 (a) A penalty of 10 percent of the taxes due; and

32 (b) The county assessor may proceed under NRS 361.535.

33 ~~f8.1~~ 9. The ex officio tax receiver of a county shall notify each
34 person in the county who is subject to a penalty pursuant to this
35 section of the provisions of NRS 360.419 and 361.4835.

36 **Sec. 31.** NRS 361.4835 is hereby amended to read as follows:

37 361.4835 1. If the county treasurer or the county assessor
38 finds that a person's failure to make a timely return or payment of
39 tax that is assessed by the county treasurer or county assessor and
40 that is imposed pursuant to chapter 361 of NRS, except NRS
41 361.320, is the result of circumstances beyond his control and
42 occurred despite the exercise of ordinary care and without intent, the
43 county treasurer or the county assessor may relieve him of all or part
44 of any interest or penalty, or both.



1 2. A person seeking this relief must file a statement ~~under~~
2 ~~oath~~ setting forth the facts upon which he bases his claim with the
3 county treasurer or the county assessor.

4 3. The county treasurer or the county assessor shall disclose,
5 upon the request of any person:

- 6 (a) The name of the person; and
7 (b) The amount of the relief.

8 4. If the relief sought by the taxpayer is denied, he may appeal
9 from the denial to the Nevada Tax Commission.

10 5. The county treasurer or the county assessor may defer the
11 decision to the Department.

12 **Sec. 32.** NRS 361.484 is hereby amended to read as follows:

13 361.484 1. As used in this section, "acquired" means
14 acquired ~~either by:~~ :

15 (a) *Pursuant to a purchase order or other sales agreement or*
16 *by condemnation proceedings pursuant to chapter 37 of NRS, if*
17 *the property acquired is personal property.*

18 (b) *By purchase and deed or by condemnation proceedings*
19 *pursuant to chapter 37 of NRS ~~;~~*
20 *, if the property acquired is real property.*

21 2. Taxes levied on real *or personal* property which is acquired
22 by the Federal Government or the State or any of its political
23 subdivisions must be abated ratably for the portion of the fiscal year
24 in which the ~~real~~ property is owned by the Federal Government or
25 the State or its political subdivision.

26 3. For the purposes of abatement, the Federal Government or
27 the State or its political subdivision shall be deemed to own ~~real~~ :

28 (a) *Personal property acquired by purchase commencing on*
29 *the date of sale indicated on the purchase order or other sales*
30 *agreement.*

31 (b) *Personal property acquired by condemnation from the date*
32 *of judgment pursuant to NRS 37.160.*

33 (c) *Real* property acquired by purchase commencing with the
34 date the deed is recorded. ~~and to own real~~

35 (d) *Real* property acquired by condemnation from the date of
36 judgment pursuant to NRS 37.160 or the date of occupancy of the
37 property pursuant to NRS 37.100, whichever occurs earlier.

38 **Sec. 33.** NRS 361.530 is hereby amended to read as follows:

39 361.530 ~~On all moneys~~

40 1. *Except as otherwise provided in this section, on all money*
41 *collected from personal property tax by the several county assessors*
42 *and county treasurers, there ~~shall~~ must be reserved and paid into*
43 *the county treasury, for the benefit of the general fund of their*
44 *respective counties, by the county assessor ~~;~~ or county treasurer, a*



1 percentage commission of ~~16~~ 8 percent on the gross amount of
2 collections from personal property tax.

3 *2. One-quarter of the commission reserved pursuant to*
4 *subsection 1 must be accounted for separately in the county*
5 *general fund and used to acquire technology for or improve the*
6 *technology used in the office of the county assessor and, at his*
7 *discretion, may be used by other county offices that do business*
8 *with the county assessor, including, without limitation, costs*
9 *related to acquiring or improving technology for converting and*
10 *archiving records, purchasing hardware and software,*
11 *maintaining the technology, training employees in the operation*
12 *of the technology and contracting for professional services*
13 *relating to the technology.*

14 *3. On or before July 1 of each year, the county assessor shall*
15 *submit to the board of county commissioners a report of the*
16 *projected expenditures of the proceeds accounted for separately*
17 *pursuant to subsection 2 for the following fiscal year. Any money*
18 *remaining at the end of a fiscal year that has not been committed*
19 *for expenditure reverts to the county general fund.*

20 **Sec. 34.** NRS 361.535 is hereby amended to read as follows:

21 361.535 1. If the person, company or corporation so assessed
22 neglects or refuses to pay the taxes within 30 days after demand, the
23 taxes become delinquent. If the person, company or corporation so
24 assessed neglects or refuses to pay the taxes within 10 days after the
25 taxes become delinquent, a penalty of 10 percent must be added. If
26 the tax and penalty are not paid on demand, the county assessor or
27 his deputy may seize, seal or lock enough of the personal property
28 of the person, company or corporation so neglecting or refusing to
29 pay to satisfy the taxes and costs. The county assessor may use
30 alternative methods of collection, including, without limitation, the
31 assistance of the district attorney.

32 2. The county assessor shall ~~post~~ :

33 (a) *Post* a notice of the seizure, with a description of the
34 property, in ~~[three public places in the township or district where it~~
35 ~~is seized, and shall, at] a public area of the county courthouse or~~
36 ~~the county office building in which the assessor's office is located,~~
37 ~~and within the immediate vicinity of the property being seized; and~~

38 (b) *At* the expiration of 5 days, proceed to sell at public auction,
39 at the time and place mentioned in the notice, to the highest bidder,
40 for lawful money of the United States, a sufficient quantity of the
41 property to pay the taxes and expenses incurred. For this service, the
42 county assessor must be allowed from the delinquent person a fee of
43 \$3. *The county assessor is not required to sell the property if the*
44 *highest bid received is less than the lowest acceptable bid indicated*
45 *in the notice.*



1 3. If the personal property seized by the county assessor or his
2 deputy consists of a mobile or manufactured home, an aircraft, or
3 the personal property of a business, the county assessor shall publish
4 a notice of the seizure once during each of 2 successive weeks in a
5 newspaper of general circulation in the county. If the legal owner of
6 the property is someone other than the registered owner and the
7 name and address of the legal owner can be ascertained from ~~the~~
8 ~~records of the Department of Motor Vehicles,~~ *public records,*
9 the county assessor shall, before publication, send a copy of the
10 notice by registered or certified mail to the legal owner. The cost of
11 the publication and notice must be charged to the delinquent
12 taxpayer. The notice must state:

- 13 (a) The name of the owner, if known.
- 14 (b) The description of the property seized, including the
15 location, the make, model and dimensions and the serial number,
16 body number or other identifying number.
- 17 (c) The fact that the property has been seized and the reason for
18 seizure.
- 19 (d) The *lowest acceptable bid for the sale of the property,*
20 *which is the total* amount of the taxes due on the property and the
21 penalties and costs as provided by law.
- 22 (e) The time and place at which the property is to be
23 sold.

24 After the expiration of 5 days from the date of the second
25 publication of the notice, the property must be sold at public auction
26 in the manner provided in subsection 2 for the sale of other personal
27 property by the county assessor.

28 4. Upon payment of the purchase money, the county assessor
29 shall deliver to the purchaser of the property sold, with a certificate
30 of the sale, a statement of the amount of taxes or assessment and the
31 expenses thereon for which the property was sold, whereupon the
32 title of the property so sold vests absolutely in the purchaser.

33 5. After a mobile or manufactured home, an aircraft, or the
34 personal property of a business is sold and the county assessor has
35 paid all the taxes and costs on the property, the county assessor shall
36 deposit into the general fund of the county the first \$300 of the
37 excess proceeds from the sale. The county assessor shall deposit any
38 remaining amount of the excess proceeds from the sale into an
39 interest-bearing account maintained for the purpose of holding
40 excess proceeds separate from other money of the county. If no
41 claim is made for the money within 6 months after the sale of the
42 property for which the claim is made, the county assessor shall pay
43 the money into the general fund of the county. All interest paid on
44 money deposited in the account pursuant to this subsection is the
45 property of the county.



1 6. If the former owner of a mobile or manufactured home,
2 aircraft, or personal property of a business that was sold pursuant to
3 this section makes a claim in writing for the balance of the proceeds
4 of the sale within 6 months after the completion of the sale, the
5 county assessor shall pay the balance of the proceeds of the sale or
6 the proper portion of the balance over to the former owner if the
7 county assessor is satisfied that the former owner is entitled to it.

8 **Sec. 35.** NRS 361.561 is hereby amended to read as follows:
9 361.561 ~~[Those units]~~

10 **1. A dwelling unit** identified as “chassis-mount camper,” “mini
11 motor home,” “motor home,” “recreational park trailer,” “travel
12 trailer,” “utility trailer” and “van conversion,” in chapter 482 of
13 NRS and any other vehicle required to be registered with the
14 Department of Motor Vehicles are subject to the personal property
15 tax unless registered and taxed pursuant to chapter 371 of NRS.
16 Such unregistered units and vehicles must be taxed in the manner
17 provided in NRS 361.561 to 361.5644, inclusive.

18 **2. As used in this section, “dwelling unit” means a vehicle**
19 **that is primarily used as living quarters, but has not been**
20 **converted to real property pursuant to NRS 361.244, and is located**
21 **in a manufactured home park, as defined in NRS 118B.017, or on**
22 **other land within the county, but not in a recreational vehicle**
23 **park, as defined in NRS 108.2678, that is licensed for parking**
24 **vehicles for a duration of less than 9 months per year.**

25 **Sec. 36.** NRS 361.768 is hereby amended to read as follows:

26 361.768 1. If an overassessment of real or personal property
27 appears upon the secured tax roll of any county because of a factual
28 error concerning its existence, size, quantity, age, use or zoning or
29 legal or physical restrictions on its use within 3 years after the end
30 of the fiscal year for which the assessment was made, the county
31 assessor shall make a report thereof to the board of county
32 commissioners of the county.

33 2. The board of county commissioners shall examine the error
34 so reported, together with any evidence presented and, if satisfied
35 that the error is factual, shall:

36 (a) By an order entered in the minutes of the board, direct the
37 county treasurer to correct the error; and

38 (b) Deliver a copy of the order to the county treasurer, who shall
39 make the necessary adjustments to the tax bill and correct the
40 secured tax roll. The adjustment may be a full refund or a credit
41 against taxes due which may be allocated over a period no longer
42 than 3 years.

43 3. Partial or complete destruction ~~[or removal of an~~
44 ~~improvement or secured]~~ **of a real property improvement or of**
45 **personal property may be adjusted pro rata if ~~[removal or] the~~**



1 destruction occurred on or after the lien date and the property was
2 rendered unusable or uninhabitable for a period of not less than 90
3 consecutive days. The adjustments may be made in the form of a
4 credit on taxes due or a refund if taxes have been paid for the period.
5 The county assessor shall notify the county treasurer of each
6 adjustment. The county assessor shall report recommended
7 adjustments to the board of county commissioners no later than
8 June 30 of each fiscal year.

9 **Sec. 37.** NRS 362.040 is hereby amended to read as follows:

10 362.040 Upon receipt of an affidavit from the county ~~clerk~~
11 *recorder* pursuant to NRS 362.050 stating that at least \$100 in
12 development work has been actually performed upon the patented
13 mine or mining claim during the federal mining assessment work
14 period ending within the year before the fiscal year for which the
15 assessment has been levied, the assessor shall exclude from the roll
16 the assessment against the patented mine or mining claim named in
17 the affidavit.

18 **Sec. 38.** NRS 362.050 is hereby amended to read as follows:

19 362.050 1. To obtain the exemption of the surface of a
20 patented mine or mining claim from taxation ad valorem, pursuant
21 to Section 5 of Article 10 of the Constitution of this state, the owner
22 must ~~submit~~ *record* an affidavit ~~to~~ *with the office of* the county
23 ~~clerk~~ *recorder* for the county in which the mine is located on or
24 before December 30 covering work done during the 12 months next
25 preceding 12 a.m. on September 1 of that year. The exemption then
26 applies to the taxes for the fiscal year beginning on July 1 following
27 the filing of the affidavit. Upon receipt of such an affidavit, the
28 county ~~clerk shall cause it to be recorded in the office of the county~~
29 ~~recorder and transmit it~~ *recorder shall transmit a copy of the*
30 *affidavit, without charge,* to the county assessor.

31 2. The affidavit of labor must describe particularly the work
32 performed, upon what portion of the mine or claim, and when and
33 by whom done, and may be substantially in the following form:

34
35 State of Nevada }
36 }ss.
37 County of }

38
39, being first duly sworn, deposes and says:
40 That development work worth at least \$100 was performed upon the
41 patented mine or mining claim, situated in the
42 Mining District, County of
43, State of Nevada, during the federal
44 mining assessment work period ending within the year The
45 work was done at the expense of, the owner (or



1 one of the owners) of the patented mine or mining claim, for the
2 purpose of relieving it from the tax assessment. It was performed by
3, at about feet in a direction
4 from the monument of location, and was done between the day
5 of the month of of the year, and the day of the
6 month of of the year, and consisted of the following
7 work:

8
9

10
11
12 (Signature)

13 Subscribed and sworn to before me
14 this day of the month of of the year

15
16 Notary Public (or other person
17 authorized to administer oaths)

18
19 **Sec. 39.** NRS 371.101 is hereby amended to read as follows:

20 371.101 1. Vehicles registered by surviving spouses , ~~and~~
21 ~~orphan-children~~ not to exceed the amount of \$1,000 determined
22 valuation, are exempt from taxation, but the exemption must not be
23 allowed to anyone but actual bona fide residents of this state, and
24 must be filed in but one county in this state to the same family.

25 2. For the purpose of this section, vehicles in which the
26 surviving spouse ~~for orphan-child~~ has any interest shall be deemed
27 to belong entirely to that surviving spouse . ~~for orphan-child.~~

28 3. The person claiming the exemption shall file with the
29 Department in the county where the exemption is claimed an
30 affidavit declaring his residency and that the exemption has been
31 claimed in no other county in this state for that year. The affidavit
32 must be made before the county assessor or a notary public. After
33 the filing of the original affidavit, the county assessor shall mail a
34 form for renewal of the exemption to the person each year following
35 a year in which the exemption was allowed for that person. The
36 form must be designed to facilitate its return by mail by the person
37 claiming the exemption.

38 4. A surviving spouse is not entitled to the exemption provided
39 by this section in any fiscal year beginning after any remarriage,
40 even if the remarriage is later annulled.

41 5. *Beginning with the 2005-2006 Fiscal Year, the monetary*
42 *amount in subsection 1 must be adjusted for each fiscal year by*
43 *adding to each amount the product of the amount multiplied by*
44 *the percentage increase in the Consumer Price Index (All Items)*



1 *from December 2003 to the December preceding the fiscal year for*
2 *which the adjustment is calculated.*

3 **Sec. 40.** NRS 371.102 is hereby amended to read as follows:

4 371.102 1. Vehicles registered by a blind person, not to
5 exceed the amount of \$3,000 determined valuation, are exempt from
6 taxation, but the exemption must not be allowed to anyone but bona
7 fide residents of this state, and must be filed in but one county in
8 this state on account of the same blind person.

9 2. The person claiming the exemption ~~[shall]~~ *must* file with the
10 ~~[Department in]~~ *county assessor of* the county where the exemption
11 is claimed an affidavit declaring ~~[his residency]~~ *that he is an actual*
12 *bona fide resident of the State of Nevada, that he is a blind person*
13 and that the exemption ~~[has been]~~ *is* claimed in no other county in
14 this state . ~~[for that year.]~~ The affidavit must be made before the
15 county assessor or a notary public. After the filing of the original
16 affidavit, the county assessor shall mail a form for renewal of the
17 exemption to the person each year following a year in which the
18 exemption was allowed for that person. The form must be designed
19 to facilitate its return by mail by the person claiming the exemption.

20 3. Upon first claiming the exemption in a county the claimant
21 shall furnish to the ~~[Department]~~ *county assessor* a certificate of a
22 physician licensed under the laws of this state setting forth that he
23 has examined the claimant and has found him to be a blind person.

24 4. *Beginning with the 2005-2006 Fiscal Year, the monetary*
25 *amount in subsection 1 must be adjusted for each fiscal year by*
26 *adding to each amount the product of the amount multiplied by*
27 *the percentage increase in the Consumer Price Index (All Items)*
28 *from December 2003 to the December preceding the fiscal year for*
29 *which the adjustment is calculated.*

30 5. As used in this section, "blind person" includes any person
31 whose visual acuity with correcting lenses does not exceed 20/200
32 in the better eye, or whose vision in the better eye is restricted to a
33 field which subtends an angle of not greater than 20°.

34 **Sec. 41.** NRS 371.103 is hereby amended to read as follows:

35 371.103 1. Vehicles, to the extent of the determined
36 valuation as set forth in subsection 2, registered by any actual bona
37 fide resident of the State of Nevada who:

38 (a) Has served a minimum of 90 days on active duty, who was
39 assigned to active duty at some time between April 21, 1898, and
40 June 15, 1903, or between April 6, 1917, and November 11, 1918,
41 or between December 7, 1941, and December 31, 1946, or between
42 June 25, 1950, and ~~[January 31, 1955;]~~ *December 31, 1960, or*
43 *between July 1, 1958, and November 1, 1958, or between*
44 *December 31, 1960, and May 7, 1975, or between September 26,*
45 *1982, and December 1, 1987, or between October 23, 1983, and*
46 *November 21, 1983, or between December 20, 1989, and*



1 *January 31, 1990, or between August 2, 1990, and April 11, 1991,*
2 *or between December 5, 1992, and March 31, 1994, or between*
3 *November 20, 1995, and December 20, 1996;*

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

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

10 *(d) Has served on active duty in connection with a campaign*
11 *or expedition for service in which a medal has been authorized by*
12 *the government of the United States, regardless of the number of*
13 *days served on active duty,*

14 and who received, upon severance from service, an honorable
15 discharge or certificate of satisfactory service from the Armed
16 Forces of the United States, or who, having so served, is still serving
17 in the Armed Forces of the United States, is exempt from taxation.

18 2. The amount of determined valuation that is exempt from
19 taxation pursuant to subsection 1:

20 (a) For Fiscal Year 2001-2002, is \$1,250;

21 (b) For Fiscal Year 2002-2003, is \$1,500; and

22 (c) For Fiscal Year 2003-2004, is \$1,750.

23 3. For the purpose of this section:

24 (a) For Fiscal Year 2001-2002, the first \$1,250 determined
25 valuation of vehicles in which such a person has any interest;

26 (b) For Fiscal Year 2002-2003, the first \$1,500 determined
27 valuation of vehicles in which such a person has any interest; and

28 (c) For Fiscal Year 2003-2004, the first \$1,750 determined
29 valuation of vehicles in which such a person has any
30 interest,

31 shall be deemed to belong to that person.

32 4. A person claiming the exemption shall file annually with the
33 Department in the county where the exemption is claimed an
34 affidavit declaring that he is an actual bona fide resident of the State
35 of Nevada who meets all the other requirements of subsection 1 and
36 that the exemption is claimed in no other county in this state. The
37 affidavit must be made before the county assessor or a notary
38 public. After the filing of the original affidavit, the county assessor
39 shall mail a form for:

40 (a) The renewal of the exemption; and

41 (b) The designation of any amount to be credited to the
42 ~~Veterans' Home Account,~~ *Gift Account for Veterans' Homes*
43 *established pursuant to NRS 417.145,*

44 to the person each year following a year in which the exemption was
45 allowed for that person. The form must be designed to facilitate its
46 return by mail by the person claiming the exemption.



1 5. Persons in actual military service are exempt during the
2 period of such service from filing annual affidavits of exemption,
3 and the Department shall grant exemptions to those persons on the
4 basis of the original affidavits filed. In the case of any person who
5 has entered the military service without having previously made and
6 filed an affidavit of exemption, the affidavit may be filed in his
7 behalf during the period of such service by any person having
8 knowledge of the facts.

9 6. Before allowing any veteran's exemption pursuant to the
10 provisions of this chapter, the Department shall require proof of
11 status of the veteran, and for that purpose shall require production of
12 an honorable discharge or certificate of satisfactory service or a
13 certified copy thereof, or such other proof of status as may be
14 necessary.

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

19 **Sec. 42.** NRS 371.103 is hereby amended to read as follows:

20 371.103 1. Vehicles, to the extent of \$2,000 determined
21 valuation, registered by any actual bona fide resident of the State of
22 Nevada who:

23 (a) Has served a minimum of 90 days on active duty, who was
24 assigned to active duty at some time between April 21, 1898, and
25 June 15, 1903, or between April 6, 1917, and November 11, 1918,
26 or between December 7, 1941, and December 31, 1946, or between
27 June 25, 1950, and ~~January 31, 1955;~~ *December 31, 1960, or*
28 *between July 1, 1958, and November 1, 1958, or between*
29 *December 31, 1960, and May 7, 1975, or between September 26,*
30 *1982, and December 1, 1987, or between October 23, 1983, and*
31 *November 21, 1983, or between December 20, 1989, and*
32 *January 31, 1990, or between August 2, 1990, and April 11, 1991,*
33 *or between December 5, 1992, and March 31, 1994, or between*
34 *November 20, 1995, and December 20, 1996;*

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

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

41 *(d) Has served on active duty in connection with a campaign*
42 *or expedition for service in which a medal has been authorized by*
43 *the government of the United States, regardless of the number of*
44 *days served on active duty,*

45 and who received, upon severance from service, an honorable
46 discharge or certificate of satisfactory service from the Armed



1 Forces of the United States, or who, having so served, is still serving
2 in the Armed Forces of the United States, is exempt from taxation.

3 2. For the purpose of this section, the first \$2,000 determined
4 valuation of vehicles in which such a person has any interest shall
5 be deemed to belong to that person.

6 3. A person claiming the exemption shall file annually with the
7 Department in the county where the exemption is claimed an
8 affidavit declaring that he is an actual bona fide resident of the State
9 of Nevada who meets all the other requirements of subsection 1 and
10 that the exemption is claimed in no other county in this state. The
11 affidavit must be made before the county assessor or a notary
12 public. After the filing of the original affidavit, the county assessor
13 shall mail a form for:

14 (a) The renewal of the exemption; and

15 (b) The designation of any amount to be credited to the
16 ~~[Veterans' Home Account,]~~ *Gift Account for Veterans' Homes*
17 *established pursuant to NRS 417.145,*
18 to the person each year following a year in which the exemption was
19 allowed for that person. The form must be designed to facilitate its
20 return by mail by the person claiming the exemption.

21 4. Persons in actual military service are exempt during the
22 period of such service from filing annual affidavits of exemption
23 and the Department shall grant exemptions to those persons on the
24 basis of the original affidavits filed. In the case of any person who
25 has entered the military service without having previously made and
26 filed an affidavit of exemption, the affidavit may be filed in his
27 behalf during the period of such service by any person having
28 knowledge of the facts.

29 5. Before allowing any veteran's exemption pursuant to the
30 provisions of this chapter, the Department shall require proof of
31 status of the veteran, and for that purpose shall require production of
32 an honorable discharge or certificate of satisfactory service or a
33 certified copy thereof, or such other proof of status as may be
34 necessary.

35 6. If any person files a false affidavit or produces false proof to
36 the Department, and as a result of the false affidavit or false proof a
37 tax exemption is allowed to a person not entitled to the exemption,
38 he is guilty of a gross misdemeanor.

39 7. Beginning with the 2005-2006 fiscal year, the monetary
40 amounts in subsections 1 and 2 must be adjusted for each fiscal year
41 by adding to each amount the product of the amount multiplied by
42 the percentage increase in the Consumer Price Index (All Items)
43 from December 2003 to the December preceding the fiscal year for
44 which the adjustment is calculated.



1 **Sec. 43.** NRS 371.1035 is hereby amended to read as follows:
2 371.1035 1. Any person who qualifies for an exemption
3 pursuant to NRS 371.103 *or 371.104* may, in lieu of claiming his
4 exemption:

5 (a) Pay to the Department all or any portion of the amount by
6 which the tax would be reduced if he claimed his exemption; and

7 (b) Direct the Department to deposit that amount for credit to
8 the ~~{Veterans' Home}~~ *Gift* Account *for Veterans' Homes*
9 established pursuant to NRS 417.145.

10 2. Any person who wishes to waive his exemption pursuant to
11 this section shall designate the amount to be credited to the Account
12 on a form provided by the Department.

13 3. The Department shall deposit any money received pursuant to
14 this section with the State Treasurer for credit to the ~~{Veterans'}~~
15 ~~Home}~~ *Gift* Account *for Veterans' Homes* established pursuant to
16 NRS 417.145. The State Treasurer shall not accept:

17 (a) For Fiscal Year 2001-2002, more than a total of \$1,250,000;

18 (b) For Fiscal Year 2002-2003, more than a total of \$1,500,000;
19 and

20 (c) For Fiscal Year 2003-2004, more than a total of
21 \$1,750,000,
22 for credit to the Account pursuant to this section and NRS 361.0905
23 during any fiscal year.

24 **Sec. 44.** NRS 371.1035 is hereby amended to read as follows:

25 371.1035 1. Any person who qualifies for an exemption
26 pursuant to NRS 371.103 *or 371.104* may, in lieu of claiming his
27 exemption:

28 (a) Pay to the Department all or any portion of the amount by
29 which the tax would be reduced if he claimed his exemption; and

30 (b) Direct the Department to deposit that amount for credit to
31 the ~~{Veterans' Home}~~ *Gift* Account *for Veterans' Homes*
32 established pursuant to NRS 417.145.

33 2. Any person who wishes to waive his exemption pursuant to
34 this section shall designate the amount to be credited to the Account
35 on a form provided by the Department.

36 3. The Department shall deposit any money received pursuant to
37 this section with the State Treasurer for credit to the ~~{Veterans'}~~
38 ~~Home}~~ *Gift* Account *for Veterans' Homes* established pursuant to
39 NRS 417.145. The State Treasurer shall not accept more than a total
40 of \$2,000,000 for credit to the Account pursuant to this section and
41 NRS 361.0905 during any fiscal year.

42 **Sec. 45.** NRS 371.104 is hereby amended to read as follows:

43 371.104 1. A bona fide resident of the State of Nevada who
44 has incurred a permanent service-connected disability and has been
45 honorably discharged from the Armed Forces of the United States,



1 or his surviving spouse, is entitled to a veteran's exemption from the
2 payment of governmental services taxes on vehicles of the following
3 determined valuations:
4 (a) If he has a disability of 100 percent:
5 (1) For Fiscal Year 2001-2002, the first \$12,500 of
6 determined valuation;
7 (2) For Fiscal Year 2002-2003, the first \$15,000 of
8 determined valuation; and
9 (3) For Fiscal Year 2003-2004, the first \$17,500 of
10 determined valuation.
11 (b) If he has a disability of 80 to 99 percent, inclusive:
12 (1) For Fiscal Year 2001-2002, the first \$9,375 of determined
13 valuation;
14 (2) For Fiscal Year 2002-2003, the first \$11,250 of
15 determined valuation; and
16 (3) For Fiscal Year 2003-2004, the first \$13,125 of
17 determined valuation.
18 (c) If he has a disability of 60 to 79 percent, inclusive:
19 (1) For Fiscal Year 2001-2002, the first \$6,250 of determined
20 valuation;
21 (2) For Fiscal Year 2002-2003, the first \$7,500 of determined
22 valuation; and
23 (3) For Fiscal Year 2003-2004, the first \$8,750 of determined
24 valuation.
25 2. For the purpose of this section:
26 (a) For Fiscal Year 2001-2002, the first \$12,500 determined
27 valuation of vehicles in which an applicant has any interest;
28 (b) For Fiscal Year 2002-2003, the first \$15,000 of determined
29 valuation of vehicles in which an applicant has any interest; and
30 (c) For Fiscal Year 2003-2004, the first \$17,500 of determined
31 valuation of vehicles in which an applicant has any
32 interest,
33 shall be deemed to belong entirely to that person.
34 3. A person claiming the exemption shall file annually with the
35 Department in the county where the exemption is claimed an
36 affidavit declaring that he is a bona fide resident of the State of
37 Nevada who meets all the other requirements of subsection 1 and
38 that the exemption is claimed in no other county within this state.
39 After the filing of the original affidavit, the county assessor shall
40 mail a form for :
41 (a) *The* renewal of the exemption ; and
42 (b) *The designation of any amount to be credited to the Gift*
43 *Account for Veterans' Homes established pursuant to*
44 *NRS 417.145,*



1 to the person each year following a year in which the exemption was
2 allowed for that person. The form must be designed to facilitate its
3 return by mail by the person claiming the exemption.

4 4. Before allowing any exemption pursuant to the provisions of
5 this section, the Department shall require proof of the applicant's
6 status, and for that purpose shall require production of:

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

10 (b) Any one of the following:

11 (1) An honorable discharge;

12 (2) A certificate of satisfactory service; or

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

14 5. A surviving spouse claiming an exemption pursuant to this
15 section must file with the Department in the county where the
16 exemption is claimed an affidavit declaring that:

17 (a) The surviving spouse was married to and living with the
18 disabled veteran for the 5 years preceding his death;

19 (b) The disabled veteran was eligible for the exemption at the
20 time of his death; and

21 (c) The surviving spouse has not remarried.

22 The affidavit required by this subsection is in addition to the
23 certification required pursuant to subsections 3 and 4. After the
24 filing of the original affidavit required by this subsection, the county
25 assessor shall mail a form for renewal of the exemption to the
26 person each year following a year in which the exemption was
27 allowed for that person. The form must be designed to facilitate its
28 return by mail by the person claiming the exemption.

29 6. If a tax exemption is allowed under this section, the claimant
30 is not entitled to an exemption under NRS 371.103.

31 7. If any person makes a false affidavit or produces false proof
32 to the Department, and as a result of the false affidavit or false
33 proof, the person is allowed a tax exemption to which he is not
34 entitled, he is guilty of a gross misdemeanor.

35 **Sec. 46.** NRS 371.104 is hereby amended to read as follows:

36 371.104 1. A bona fide resident of the State of Nevada who
37 has incurred a permanent service-connected disability and has been
38 honorably discharged from the Armed Forces of the United States,
39 or his surviving spouse, is entitled to a veteran's exemption from the
40 payment of governmental services taxes on vehicles of the following
41 determined valuations:

42 (a) If he has a disability of 100 percent, the first \$20,000 of
43 determined valuation.

44 (b) If he has a disability of 80 to 99 percent, inclusive, the first
45 \$15,000 of determined valuation.



1 (c) If he has a disability of 60 to 79 percent, inclusive, the first
2 \$10,000 of determined valuation.

3 2. For the purpose of this section, the first \$20,000 of
4 determined valuation of vehicles in which an applicant has any
5 interest, shall be deemed to belong entirely to that person.

6 3. A person claiming the exemption shall file annually with the
7 Department in the county where the exemption is claimed an
8 affidavit declaring that he is a bona fide resident of the State of
9 Nevada who meets all the other requirements of subsection 1 and
10 that the exemption is claimed in no other county within this state.
11 After the filing of the original affidavit, the county assessor shall
12 mail a form for :

13 (a) *The renewal of the exemption ; and*

14 (b) *The designation of any amount to be credited to the Gift*
15 *Account for Veterans' Homes established pursuant to*
16 *NRS 417.145,*

17 to the person each year following a year in which the exemption was
18 allowed for that person. The form must be designed to facilitate its
19 return by mail by the person claiming the exemption.

20 4. Before allowing any exemption pursuant to the provisions of
21 this section, the Department shall require proof of the applicant's
22 status, and for that purpose shall require production of:

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

26 (b) Any one of the following:

27 (1) An honorable discharge;

28 (2) A certificate of satisfactory service; or

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

30 5. A surviving spouse claiming an exemption pursuant to this
31 section must file with the Department in the county where the
32 exemption is claimed an affidavit declaring that:

33 (a) The surviving spouse was married to and living with the
34 disabled veteran for the 5 years preceding his death;

35 (b) The disabled veteran was eligible for the exemption at the
36 time of his death; and

37 (c) The surviving spouse has not remarried.

38 The affidavit required by this subsection is in addition to the
39 certification required pursuant to subsections 3 and 4. After the
40 filing of the original affidavit required by this subsection, the county
41 assessor shall mail a form for renewal of the exemption to the
42 person each year following a year in which the exemption was
43 allowed for that person. The form must be designed to facilitate its
44 return by mail by the person claiming the exemption.



1 6. If a tax exemption is allowed under this section, the claimant
2 is not entitled to an exemption under NRS 371.103.

3 7. If any person makes a false affidavit or produces false proof
4 to the Department, and as a result of the false affidavit or false proof
5 the person is allowed a tax exemption to which he is not entitled, he
6 is guilty of a gross misdemeanor.

7 8. Beginning with the 2005-2006 fiscal year, the monetary
8 amounts in subsections 1 and 2 must be adjusted for each fiscal year
9 by adding to each amount the product of the amount multiplied by
10 the percentage increase in the Consumer Price Index (All Items)
11 from December 2003 to the December preceding the fiscal year for
12 which the adjustment is calculated.

13 **Sec. 46.5.** NRS 371.105 is hereby amended to read as follows:
14 371.105 Claims pursuant to NRS 371.101, 371.102, 371.103 or
15 371.104 for tax exemption on the governmental services tax and
16 designations of any amount to be credited to the ~~Veterans' Home~~
17 *Gift Account for Veterans' Homes* pursuant to NRS 371.1035 must
18 be filed annually at any time on or before the date when payment of
19 the tax is due. All exemptions provided for in this section must not
20 be in an amount which gives the taxpayer a total exemption greater
21 than that to which he is entitled during any fiscal year.

22 **Sec. 47.** NRS 111.312 is hereby amended to read as follows:
23 111.312 1. The county recorder shall not record with respect
24 to real property, a notice of completion, a declaration of homestead,
25 a lien or notice of lien, an affidavit of death, a mortgage or deed of
26 trust, or any conveyance of real property or instrument in writing
27 setting forth an agreement to convey real property unless the
28 document being recorded contains:

29 (a) The mailing address of the grantee or, if there is no grantee,
30 the mailing address of the person who is requesting the recording of
31 the document; and

32 (b) ~~The~~ *Except as otherwise provided in subsection 2, the*
33 assessor's parcel number of the property at the top left corner of the
34 first page of the document, if the county assessor has assigned a
35 parcel number to the property. *The parcel number must comply*
36 *with the current system for numbering parcels used by the county*
37 *assessor's office.* The county recorder is not required to verify that
38 the assessor's parcel number is correct.

39 2. *Any document relating exclusively to the transfer of water*
40 *rights may be recorded without containing the assessor's parcel*
41 *number of the property.*

42 3. The county recorder shall not record with respect to real
43 property any ~~conveyance of real property or instrument in writing~~
44 ~~setting forth an agreement to convey real property~~ *deed, including,*
45 *without limitation:*



- 1 (a) *A grant, bargain or deed of sale;*
- 2 (b) *Quitclaim deed;*
- 3 (c) *Warranty deed; or*
- 4 (d) *Trustee's deed upon sale,*

5 unless the document being recorded contains the name and address
 6 of the person to whom a statement of the taxes assessed on the real
 7 property is to be mailed.

8 ~~[3.]~~ 4. The assessor's parcel number shall not be deemed to be
 9 a complete legal description of the real property conveyed.

10 ~~[4.]~~ 5. Except as otherwise provided in subsection ~~[5.]~~ 6, if a
 11 document that is being recorded includes a legal description of real
 12 property that is provided in metes and bounds, the document must
 13 include the name and mailing address of the person who prepared
 14 the legal description. The county recorder is not required to verify
 15 the accuracy of the name and mailing address of such a person.

16 ~~[5.]~~ 6. If a document described in subsection ~~[4.]~~ 5 previously
 17 has been recorded, the document must include all information
 18 necessary to identify and locate the previous recording, but the name
 19 and mailing address of the person who prepared the legal
 20 description is not required for the document to be recorded. The
 21 county recorder is not required to verify the accuracy of the
 22 information concerning the previous recording.

23 **Sec. 48.** NRS 247.180 is hereby amended to read as follows:

24 247.180 1. Except as otherwise provided in NRS 111.312,
 25 whenever a document conveying, encumbering or mortgaging both
 26 real and personal property is presented to a county recorder for
 27 recording, the county recorder shall record the document. The
 28 record must be indexed in the real estate index as deeds and other
 29 conveyances are required by law to be indexed, and for which the
 30 county recorder may receive the same fees as are allowed by law for
 31 recording and indexing deeds and other documents, but only one fee
 32 for the recording of a document may be collected.

33 2. A county recorder who records a document pursuant to this
 34 section shall, within 7 working days after he records the document,
 35 provide to the county assessor at no charge:

36 (a) A duplicate copy of the document and any supporting
 37 documents; or

38 (b) Access to the digital document and any digital supporting
 39 documents. *Such documents must be in a form that is acceptable*
 40 *to the county recorder and the county assessor.*

41 **Sec. 49.** (Deleted by amendment.)

42 **Sec. 50.** Chapter 268 of NRS is hereby amended by adding
 43 thereto a new section to read as follows:

44 **1.** *A county assessor may request that the governing body of a*
 45 *city realign one or more of the boundary lines between the city and*



1 *the unincorporated area of the county or between two cities to*
2 *adjust a boundary that bisects a parcel of land causing the*
3 *creation of more than one tax parcel from a single legal parcel.*
4 *Notwithstanding any other provision of law, the governing body*
5 *may, by ordinance or other appropriate legal action, with the*
6 *consent of the board of county commissioners or the governing*
7 *body of the other city, respectively, adjust the boundary to exclude*
8 *the portion of the split parcel from the city.*


9 2. *Where any territory is detached from a city as provided in*
10 *this section, provision must be made for such proportion of any*
11 *outstanding general obligations of the city as the assessed*
12 *valuation of property in the territory bears to the total assessed*
13 *valuation of property in the city and for such proportion of any*
14 *obligations secured by the pledge of revenues from a public*
15 *improvement as the revenue arising within the territory bears to*
16 *the total revenue from such improvement as follows:*

17 (a) *If the territory is included in another city, the proportionate*
18 *obligation must be assumed according to its terms by the annexing*
19 *city;*

20 (b) *If the territory is included in the unincorporated area of*
21 *the county, taxes must be levied by the board of county*
22 *commissioners upon all taxable property in the district, sufficient*
23 *to discharge the proportionate share of the debt for the general*
24 *obligation according to its terms; or*

25 (c) *Where substantially all of the physical improvements for*
26 *which the obligation was incurred are within the territory*
27 *remaining in the city, with the consent of the governing body of*
28 *the city from which such territory is detached and of the holders of*
29 *such obligations, the entire obligation may be assumed by the city*
30 *from which such territory is detached and the detached territory*
31 *released therefrom.*

32 **Sec. 51.** NRS 268.570 is hereby amended to read as follows:
33 268.570 The provisions of NRS 268.570 to 268.608, inclusive,
34 *and section 50 of this act*, apply only to cities located in a county
35 whose population is 400,000 or more.

36 **Sec. 52.** NRS 268.574 is hereby amended to read as follows:
37 268.574 As used in NRS 268.570 to 268.608, inclusive ,
38 *and section 50 of this act:*

39 1. “Contiguous” means either abutting directly on the boundary
40 of the annexing municipality or separated from the boundary thereof
41 by a street, alley, public right-of-way, creek, river or the right-of-
42 way of a railroad or other public service corporation, or by lands
43 owned by the annexing municipality, by some other political
44 subdivision of the State or by the State of Nevada.



1 2. "Lot or parcel" means any tract of land of sufficient size to
2 constitute a legal building lot as determined by the zoning ordinance
3 of the county in which the territory proposed to be annexed is
4 situated. If such county has not enacted a zoning ordinance, the
5 question of what constitutes a building lot shall be determined by
6 reference to the zoning ordinance of the annexing municipality.

7 3. "Majority of the property owners" in a territory means the
8 record owners of real property:

9 (a) Whose combined value is greater than 50 percent of the total
10 value of real property in the territory, as determined by assessment
11 for taxation; and

12 (b) Whose combined area is greater than 50 percent of the total
13 area of the territory, excluding lands held by public bodies.

14 4. A lot or parcel of land is "used for residential purposes" if it
15 is 5 acres or less in area and contains a habitable dwelling unit of a
16 permanent nature.

17 **Sec. 53.** NRS 268.600 is hereby amended to read as follows:

18 268.600 1. Whenever the corporate limits of any city are
19 extended in accordance with the provisions of NRS 268.570 to
20 268.608, inclusive, the governing body of such city shall cause an
21 accurate map or plat of the annexed territory, prepared under the
22 supervision of a competent surveyor or engineer, together with a
23 certified copy of the annexation ordinance in respect thereof, to be
24 recorded in the office of the county recorder of the county in which
25 such territory is situated, which recording shall be done prior to the
26 effective date of the annexation as specified in the annexation
27 ordinance. A duplicate copy of such map or plat and such
28 annexation ordinance shall be filed with the Department of
29 Taxation.

30 2. A county recorder who records a map or plat pursuant to this
31 section shall, within 7 working days after he records the map or plat,
32 provide to the county assessor at no charge:

33 (a) A duplicate copy of the map or plat and any supporting
34 documents; or

35 (b) Access to the digital map or plat and any digital supporting
36 documents. *The map or plat and the supporting documents must*
37 *be in a form that is acceptable to the county recorder and the*
38 *county assessor.*

39 **Sec. 54.** NRS 268.785 is hereby amended to read as follows:

40 268.785 1. After creation of the district, the council shall
41 annually ascertain and include in its budget the total amount of
42 money to be derived from assessments required to provide the
43 higher level of police protection found beneficial to the public
44 interest for the next ensuing fiscal year.



1 2. The city council shall designate an existing citizens' group
2 within the area or create an advisory committee, to recommend to
3 the council any appropriate changes in the level or kind of additional
4 police protection to be provided in the district. The council shall
5 consider these recommendations, and any others that may be offered
6 by interested persons, at a public hearing before adopting its annual
7 budget for the district.

8 3. The total amount of money to be derived from assessments
9 for the next ensuing fiscal year must be apportioned among the
10 individual property owners in the district based upon the relative
11 special benefit received by each property using an apportionment
12 method approved by the city council. On or before April 20 of each
13 year, a notice specifying the proposed amount of the assessment for
14 the next ensuing fiscal year must be mailed to each property owner.
15 The city council shall hold a public hearing concerning the
16 assessments at the same time and place as the hearing on the
17 tentative budget. The city council shall levy the assessments after
18 the hearing but not later than June 1. The assessments so levied must
19 be paid in installments on or before the dates specified for
20 installments paid pursuant to subsection ~~5~~ 6 of NRS 361.483. Any
21 installment payment that is not paid on or before the date on which
22 it is due, together with any interest or penalty and the cost of
23 collecting any such amounts, is a lien upon the property upon which
24 it is levied equal in priority to a lien for general taxes and may be
25 collected in the same manner.

26 4. A district is not entitled to receive any distribution of
27 supplemental city-county relief tax.

28 **Sec. 55.** NRS 268.795 is hereby amended to read as follows:

29 268.795 1. After creation of the district, the council shall
30 annually ascertain and include in its budget the total amount of
31 money to be derived from assessments required to provide the
32 maintenance found beneficial to the public interest for the next
33 ensuing fiscal year.

34 2. The city council shall designate an existing citizens' group
35 within the area or create an advisory committee, to recommend to
36 the council any appropriate changes in the level or kind of
37 maintenance to be provided in the district. The council shall
38 consider these recommendations, and any others that may be offered
39 by interested persons, at a public hearing before adopting its annual
40 budget for the district.

41 3. The total amount of money to be derived from assessments
42 for the next ensuing fiscal year must be apportioned among the
43 individual property owners in the district based upon the relative
44 special benefit received by each property using an apportionment
45 method approved by the city council. On or before April 20 of each



1 year, a notice specifying the proposed amount of the assessment for
2 the next ensuing fiscal year must be mailed to each property owner.
3 The city council shall hold a public hearing concerning the
4 assessments at the same time and place as the hearing on the
5 tentative budget. The city council shall levy the assessments after
6 the hearing but not later than June 1. The assessments so levied must
7 be paid in installments on or before the dates specified for
8 installments paid pursuant to subsection ~~5~~ 6 of NRS 361.483. Any
9 installment payment that is not paid on or before the date on which
10 it is due, together with any interest or penalty and the cost of
11 collecting any such amounts, is a lien upon the property upon which
12 it is levied equal in priority to a lien for general taxes and may be
13 collected in the same manner.

14 4. A district is not entitled to receive any distribution of
15 supplemental city-county relief tax.

16 **Sec. 56.** NRS 270.090 is hereby amended to read as follows:

17 270.090 1. The findings of fact and conclusions of law and
18 judgment must be made and entered as in other cases, and
19 exceptions, motions for new trial and appeals may be had as
20 provided in NRS and the Nevada Rules of Appellate Procedure.

21 2. The court or judge thereof shall in the findings and decree
22 establish a definite map or plat of the city, or part thereof or addition
23 thereto, in accordance with the pleadings and proof, and shall, by
24 reference, make a part of the findings and judgment the map or plat
25 so established.

26 3. Wherever blocks or parts of blocks in the original lost,
27 destroyed, conflicting, erroneous or faulty maps or plats have been
28 insufficiently or incorrectly platted, numbered or lettered, the
29 omission, insufficiency or fault must be supplied and corrected in
30 accordance with the pleadings and proof.

31 4. If the map or plat prepared by the surveyor is inadequate or
32 impracticable of use for the judgment, the judgment or decree may
33 require the making of a new map or plat in accordance with the
34 provisions of the findings and judgment.

35 5. A certified copy of the judgment, together with the map or
36 plat as is established by the court, must be recorded in the office of
37 the county recorder of the county in which the action is tried. All the
38 ties and descriptions of section or quarter section corners,
39 monuments or marks required by NRS 270.020 must appear on the
40 map finally established by the judgment. The county recorder may
41 collect and receive as his fees for recording and indexing the
42 certified copy of the judgment and map, \$10 for the map, and the
43 specific statutory fees for the judgment, but not exceeding \$50.

44 6. The judgment may require that all prior existing maps in
45 conflict with the map or plat adopted be so marked or identified by



1 the county recorder to show the substitution of the new map or plat
2 in place thereof.

3 7. A county recorder who records a map or plat pursuant to this
4 section shall, within 7 working days after he records the map or plat,
5 provide to the county assessor at no charge:

6 (a) A duplicate copy of the map or plat and any supporting
7 documents; or

8 (b) Access to the digital map or plat and any digital supporting
9 documents. *The map or plat and the supporting documents must*
10 *be in a form that is acceptable to the county recorder and the*
11 *county assessor.*

12 **Sec. 57.** NRS 278.460 is hereby amended to read as follows:

13 278.460 1. A county recorder shall not record any final map
14 unless the map:

15 (a) Contains or is accompanied by the report of a title company
16 and all the certificates of approval, conveyance and consent required
17 by the provisions of NRS 278.374 to 278.378, inclusive, and by the
18 provisions of any local ordinance; and

19 (b) Is accompanied by a written statement signed by the
20 treasurer of the county in which the land to be divided is located
21 indicating that all property taxes on the land for the fiscal year have
22 been paid and that the full amount of any deferred property taxes for
23 the conversion of the property from agricultural use has been paid
24 pursuant to NRS 361A.265.

25 2. The provisions of NRS 278.010 to 278.630, inclusive, do not
26 prevent the recording, pursuant to the provisions of NRS 278.010 to
27 278.630, inclusive, and any applicable local ordinances, of a map of
28 any land which is not a subdivision, nor do NRS 278.010 to
29 278.630, inclusive, prohibit the recording of a map in accordance
30 with the provisions of any statute requiring the recording of
31 professional land surveyor's records of surveys.

32 3. A county recorder shall accept or refuse a final map for
33 recordation within 10 days after its delivery to him.

34 4. A county recorder who records a final map pursuant to this
35 section shall, within 7 working days after he records the final map,
36 provide to the county assessor at no charge:

37 (a) A duplicate copy of the final map and any supporting
38 documents; or

39 (b) Access to the digital final map and any digital supporting
40 documents. *The map and supporting documents must be in a form*
41 *that is acceptable to the county recorder and the county assessor.*

42 **Sec. 58.** NRS 278.467 is hereby amended to read as follows:

43 278.467 1. If the requirement for a parcel map is waived, the
44 authority which granted the waiver may require the preparation and
45 recordation of a document which contains:



- 1 (a) A legal description of all parts based on a system of
- 2 rectangular surveys;
- 3 (b) A provision for the dedication or reservation of any road
- 4 right-of-way or easement; and
- 5 (c) The approval of the authority which granted the waiver.
- 6 2. If a description by metes and bounds is necessary in
- 7 describing the parcel division, it must be prepared by a professional
- 8 land surveyor and bear his signature and stamp.
- 9 3. The person preparing the document may include the
- 10 following statement:

11
 12 This document was prepared from existing information
 13 (identifying it and stating where filed and recorded) and the
 14 undersigned assumes no responsibility for the existence of
 15 monuments or correctness of other information shown on or
 16 copied from any such prior documents.

17
 18 4. A document recorded pursuant to this section must be
 19 accompanied by a written statement signed by the treasurer of the
 20 county in which the land to be divided is located indicating that all
 21 property taxes on the land for the fiscal year have been paid.

22 5. A county recorder who records a document pursuant to this
 23 section shall, within 7 working days after he records the document,
 24 provide to the county assessor at no charge:

- 25 (a) A duplicate copy of the document; or
- 26 (b) Access to the digital document. *The document must be in a*
- 27 *form that is acceptable to the county recorder and the county*
- 28 *assessor.*

29 **Sec. 59.** NRS 278.468 is hereby amended to read as follows:

30 278.468 1. If a parcel map is approved or deemed approved
 31 pursuant to NRS 278.464, the preparer of the map shall:

32 (a) Cause the approved map to be recorded in the office of the
 33 county recorder within 1 year after the date the map was approved
 34 or deemed approved, unless the governing body establishes by
 35 ordinance a longer period, not to exceed 2 years, for recording the
 36 map. The map must be accompanied by a written statement signed
 37 by the treasurer of the county in which the land to be divided is
 38 located indicating that all property taxes on the land for the fiscal
 39 year have been paid.

40 (b) Pay a fee of \$17 for the first sheet of the map plus \$10 for
 41 each additional sheet to the county recorder for filing and indexing.

42 2. Upon receipt of a parcel map, the county recorder shall file
 43 the map in a suitable place. He shall keep proper indexes of parcel
 44 maps by the name of grant, tract, subdivision or United States
 45 subdivision.



1 3. A county recorder who records a parcel map pursuant to this
2 section shall, within 7 working days after he records the parcel map,
3 provide to the county assessor at no charge:

4 (a) A duplicate copy of the parcel map and any supporting
5 documents; or

6 (b) Access to the digital parcel map and any digital supporting
7 documents. *The map and supporting documents must be in a form*
8 *that is acceptable to the county recorder and the county assessor.*

9 **Sec. 60.** NRS 278.4725 is hereby amended to read as follows:

10 278.4725 1. Except as otherwise provided in this section, if
11 the governing body has authorized the planning commission to take
12 final action on a final map, the planning commission shall approve,
13 conditionally approve or disapprove the final map, basing its action
14 upon the requirements of NRS 278.472:

15 (a) In a county whose population is 400,000 or more, within 45
16 days; or

17 (b) In a county whose population is less than 400,000, within 60
18 days,

19 after accepting the final map as a complete application. The
20 planning commission shall file its written decision with the
21 governing body. Except as otherwise provided in subsection 5, or
22 unless the time is extended by mutual agreement, if the planning
23 commission is authorized to take final action and it fails to take
24 action within the period specified in this subsection, the final map
25 shall be deemed approved unconditionally.

26 2. If there is no planning commission or if the governing body
27 has not authorized the planning commission to take final action, the
28 governing body or its authorized representative shall approve,
29 conditionally approve or disapprove the final map, basing its action
30 upon the requirements of NRS 278.472:

31 (a) In a county whose population is 400,000 or more, within 45
32 days; or

33 (b) In a county whose population is less than 400,000, within 60
34 days,

35 after the final map is accepted as a complete application. Except as
36 otherwise provided in subsection 5 or unless the time is extended by
37 mutual agreement, if the governing body or its authorized
38 representative fails to take action within the period specified in this
39 subsection, the final map shall be deemed approved unconditionally.

40 3. An applicant or other person aggrieved by a decision of the
41 authorized representative of the governing body or by a final act of
42 the planning commission may appeal the decision in accordance
43 with the ordinance adopted pursuant to NRS 278.3195.

44 4. If the map is disapproved, the governing body or its
45 authorized representative or the planning commission shall return



1 the map to the person who proposes to divide the land, with the
2 reason for its action and a statement of the changes necessary to
3 render the map acceptable.

4 5. If the final map divides the land into 16 lots or more, the
5 governing body or its authorized representative or the planning
6 commission shall not approve a map, and a map shall not be deemed
7 approved, unless:

8 (a) Each lot contains an access road that is suitable for use by
9 emergency vehicles; and

10 (b) The corners of each lot are set by a professional land
11 surveyor.

12 6. If the final map divides the land into 15 lots or less, the
13 governing body or its authorized representative or the planning
14 commission may, if reasonably necessary, require the map to
15 comply with the provisions of subsection 5.

16 7. Upon approval, the map must be filed with the county
17 recorder. Filing with the county recorder operates as a continuing:

18 (a) Offer to dedicate for public roads the areas shown as
19 proposed roads or easements of access, which the governing body
20 may accept in whole or in part at any time or from time to time.

21 (b) Offer to grant the easements shown for public utilities,
22 which any public utility may similarly accept without excluding any
23 other public utility whose presence is physically compatible.

24 8. The map filed with the county recorder must include:

25 (a) A certificate signed and acknowledged by each owner of
26 land to be divided consenting to the preparation of the map, the
27 dedication of the roads and the granting of the easements.

28 (b) A certificate signed by the clerk of the governing body or
29 authorized representative of the governing body or the secretary to
30 the planning commission that the map was approved, or the affidavit
31 of the person presenting the map for filing that the time limited by
32 subsection 1 or 2 for action by the governing body or its authorized
33 representative or the planning commission has expired and that the
34 requirements of subsection 5 have been met. A certificate signed
35 pursuant to this paragraph must also indicate, if applicable, that the
36 governing body or planning commission determined that a public
37 street, easement or utility easement which will not remain in effect
38 after a merger and resubdivision of parcels conducted pursuant to
39 NRS 278.4925, has been vacated or abandoned in accordance with
40 NRS 278.480.

41 (c) A written statement signed by the treasurer of the county in
42 which the land to be divided is located indicating that all property
43 taxes on the land for the fiscal year have been paid.

44 9. A governing body may by local ordinance require a final
45 map to include:



1 (a) A report from a title company which lists the names of:
2 (1) Each owner of record of the land to be divided; and
3 (2) Each holder of record of a security interest in the land to
4 be divided, if the security interest was created by a mortgage or a
5 deed of trust.

6 (b) The signature of each owner of record of the land to be
7 divided.

8 (c) The written consent of each holder of record of a security
9 interest listed pursuant to subparagraph (2) of paragraph (a), to the
10 preparation and recordation of the final map. A holder of record
11 may consent by signing:

12 (1) The final map; or

13 (2) A separate document that is filed with the final map and
14 declares his consent to the division of land.

15 10. After a map has been filed with the county recorder, any lot
16 shown thereon may be conveyed by reference to the map, without
17 further description.

18 11. The county recorder shall charge and collect for recording
19 the map a fee set by the board of county commissioners of not more
20 than \$50 for the first sheet of the map plus \$10 for each additional
21 sheet.

22 12. A county recorder who records a final map pursuant to this
23 section shall, within 7 working days after he records the final map,
24 provide to the county assessor at no charge:

25 (a) A duplicate copy of the final map and any supporting
26 documents; or

27 (b) Access to the digital final map and any digital supporting
28 documents. *The map and supporting documents must be in a form*
29 *that is acceptable to the county recorder and the county assessor.*

30 **Sec. 61.** NRS 278.477 is hereby amended to read as follows:

31 278.477 1. In addition to the requirements of subsection 2, an
32 amendment of a recorded subdivision plat, parcel map, map of
33 division into large parcels or record of survey which changes or
34 purports to change the physical location of any survey monument,
35 property line or boundary line is subject to the following
36 requirements:

37 (a) If the proposed amendment is to a parcel map, map of
38 division into large parcels or record of survey, the same procedures
39 and requirements as in the original filing.

40 (b) If the proposed amendment is to a subdivision plat, only
41 those procedures for the approval and filing of a final map.

42 2. Any amended subdivision plat, parcel map, map of division
43 into large parcels or record of survey required pursuant to
44 subsection 1 must:



- 1 (a) Be identical in size and scale to the document being
2 amended, drawn in the manner and on the material provided by law;
3 (b) Have the words "Amended Plat of" prominently displayed
4 on each sheet above the title of the document amended;
5 (c) *Have a legal description that describes only the property*
6 *which is to be included in the amendment;*
7 (d) Have a blank margin for the county recorder's index
8 information;
9 ~~(d)~~ (e) Have a 3-inch square adjacent to and on the left side of
10 the existing square for the county recorder's information and stamp;
11 and
12 ~~(e)~~ (f) Contain a certificate of the professional land surveyor
13 licensed pursuant to chapter 625 of NRS who prepared the
14 amendment stating that it complies with all pertinent sections of
15 NRS 278.010 to 278.630, inclusive, and 625.340 to 625.380,
16 inclusive, and with any applicable local ordinance.
17 3. Any amended subdivision plat, parcel map, map of division
18 into large parcels or record of survey that is recorded in support of
19 an adjusted boundary must:
20 (a) Contain or be accompanied by the report of a title company
21 and the certificate required by NRS 278.374 or an order of the
22 district court of the county in which the land is located that the
23 amendment may be approved without all the necessary signatures if
24 the order is based upon a finding that:
25 (1) A bona fide effort was made to notify the necessary
26 persons;
27 (2) All persons who responded to the notice have consented
28 to the amendment; and
29 (3) The amendment does not adversely affect the persons
30 who did not respond; and
31 (b) Contain a certificate executed by the appropriate county
32 surveyor, county engineer, city surveyor or city engineer, if he is
33 registered as a professional land surveyor or civil engineer pursuant
34 to chapter 625 of NRS, stating that he has examined the document
35 and that it is technically correct.
36 4. Upon recording the amended document, the county recorder
37 shall cause a proper notation to be entered upon all recorded sheets
38 of the document being amended, if the county recorder does not
39 maintain a cumulative index for such maps and amendments. If such
40 an index is maintained, the county recorder shall direct an
41 appropriate entry for the amendment.
42 5. A county recorder who records a plat, map or record of
43 survey pursuant to this section shall, within 7 working days after he
44 records the plat, map or record of survey, provide to the county
45 assessor at no charge:



1 (a) A duplicate copy of the plat, map or record of survey, and
2 any supporting documents; or

3 (b) Access to the digital plat, map or record of survey, and any
4 digital supporting documents. *The plat, map or record of survey*
5 *and the supporting documents must be in a form that is acceptable*
6 *to the county recorder and the county assessor.*

7 **Sec. 62.** NRS 278.490 is hereby amended to read as follows:

8 278.490 1. Except as otherwise provided in NRS 278.4925,
9 an owner or governing body desiring to revert any recorded
10 subdivision map, parcel map, map of division into large parcels, or
11 part thereof to acreage or to revert the map or portion thereof, or to
12 revert more than one map [~~recorded under the same tentative map~~] if
13 the parcels to be reverted are contiguous, shall submit a written
14 application accompanied by a map of the proposed reversion which
15 contains the same survey dimensions as the recorded map or maps
16 to the governing body or, if authorized by local ordinance, to the
17 planning commission or other authorized person. The application
18 must describe the requested changes.

19 2. At its next meeting, or within a period of not more than 30
20 days after the filing of the map of reversion, whichever occurs later,
21 the governing body or, if authorized by local ordinance, the
22 planning commission or other authorized person shall review the
23 map and approve, conditionally approve or disapprove it.

24 3. Except for the provisions of this section, NRS 278.4955,
25 278.496 and 278.4965 and any provision or local ordinance relating
26 to the payment of fees in conjunction with filing, recordation or
27 checking of a map of the kind offered, no other provision of NRS
28 278.010 to 278.630, inclusive, applies to a map made solely for the
29 purpose of reversion of a former map or for reversion of any
30 division of land to acreage.

31 4. Upon approval of the map of reversion, it must be recorded
32 in the office of the county recorder. The county recorder shall make
33 a written notation of the fact on each sheet of the previously
34 recorded map affected by the later recording, if the county recorder
35 does not maintain a cumulative index for such maps and
36 amendments. If such an index is maintained, the county recorder
37 shall direct an appropriate entry for the amendment.

38 5. A county recorder who records a map pursuant to this
39 section shall, within 7 working days after he records the map,
40 provide to the county assessor at no charge:

41 (a) A duplicate copy of the map and any supporting documents;
42 or

43 (b) Access to the digital map and any digital supporting
44 documents. *The map and supporting documents must be in a form*
45 *that is acceptable to the county recorder and the county assessor.*



1 **Sec. 63.** NRS 278.4955 is hereby amended to read as follows:
2 278.4955 1. The map of reversion submitted pursuant to NRS
3 278.490 must contain the appropriate certificates required by NRS
4 278.376 and 278.377 for the original division of the land, any
5 agreement entered into for a required improvement pursuant to NRS
6 278.380 for the original division of the land, and the certificates
7 required by NRS 278.496 and 278.4965. If the map includes the
8 reversion of any street or easement owned by a city, a county or the
9 State, the provisions of NRS 278.480 must be followed before
10 approval of the map.

11 2. The final map of reversion must ~~be:~~

12 ~~(a) Prepared~~ :

13 (a) *Be prepared* by a professional land surveyor licensed
14 pursuant to chapter 625 of NRS. The professional land surveyor
15 shall state in his certificate that the map has been prepared from
16 information on a recorded map or maps that are being reverted. The
17 professional land surveyor may state in his certificate that he
18 assumes no responsibility for the existence of the monuments or for
19 correctness of other information shown on or copied from the
20 document. The professional land surveyor shall include in his
21 certificate information which is sufficient to identify clearly the
22 recorded map or maps being reverted.

23 (b) ~~Clearly~~ *Be clearly* and legibly drawn in black permanent
24 ink upon good tracing cloth or produced by the use of other
25 materials of a permanent nature generally used for such a purpose in
26 the engineering profession. Affidavits, certificates and
27 acknowledgments must be legibly stamped or printed upon the map
28 with black permanent ink.

29 3. The size of each sheet of the final map must be 24 by 32
30 inches. A marginal line must be drawn completely around each
31 sheet, leaving an entirely blank margin of 1 inch at the top, bottom
32 and right edges, and of 2 inches at the left edge along the 24-inch
33 dimension.

34 4. The scale of the final map must be large enough to show all
35 details clearly and enough sheets must be used to accomplish this
36 end.

37 5. The particular number of the sheet and the total number of
38 sheets comprising the final map must be stated on each of the sheets
39 and its relation to each adjoining sheet must be clearly shown.

40 6. *Each future conveyance of the reverted property must*
41 *contain a metes and bounds legal description of the property and*
42 *must include the name and mailing address of the person who*
43 *prepared the legal description.*



1 **Sec. 64.** NRS 502.075 is hereby amended to read as follows:
2 502.075 The Division shall issue to a blind person, as defined
3 in subsection ~~4~~ 5 of NRS 361.085, a hunting license which:

4 1. Authorizes a person selected by the blind person to hunt on
5 his behalf if:

6 (a) The person selected is a resident of the State of Nevada and
7 possesses a valid Nevada hunting license; and

8 (b) The blind person is in the company of or in the immediate
9 area of the person selected.

10 2. Is issued pursuant and subject to regulations prescribed by
11 the Commission.

12 3. Contains the word "Blind" printed on the face of the license.

13 **Sec. 65.** NRS 517.213 is hereby amended to read as follows:

14 517.213 1. The county recorder shall include all patented
15 mines and mining claims in the county on the county map of mining
16 claims in a manner which clearly distinguishes the patented mines
17 and mining claims from the unpatented claims.

18 2. When a record of survey filed with the county by a
19 registered surveyor shows the location of a patented mine or mining
20 claim, the county recorder shall conform the county map to the
21 record of survey if there is any discrepancy between the two maps
22 concerning the location of the mine or claim.

23 3. A county recorder who records a map pursuant to this
24 section shall, within 7 working days after he records the map,
25 provide to the county assessor at no charge:

26 (a) A duplicate copy of the map and any supporting documents;
27 or

28 (b) Access to the digital map and any digital supporting
29 documents. *The map and supporting documents must be in a form*
30 *that is acceptable to the county recorder and the county assessor.*

31 **Sec. 66.** NRS 625.370 is hereby amended to read as follows:

32 625.370 1. The charge for filing and indexing any record of
33 survey is \$17 for the first page plus \$10 for each additional page.

34 2. The record of survey must be suitably filed by the county
35 recorder, and he shall keep proper indexes of such survey records by
36 name of tract, subdivision or United States land subdivision.

37 3. A county recorder who records a record of survey pursuant
38 to this section shall, within 7 working days after he records the
39 record of survey, provide to the county assessor at no charge:

40 (a) A duplicate copy of the record of survey and supporting
41 documents; or

42 (b) Access to the digital record of survey and any digital
43 supporting documents. *The record of survey and supporting*
44 *documents must be in a form that is acceptable to the county*
45 *recorder and the county assessor.*



1 **Sec. 67.** 1. This section and sections 1 to 7, inclusive, 9, 11,
2 13 to 41, inclusive, 43, 45 and 47 to 66, inclusive, of this act
3 become effective on July 1, 2003.

4 2. Sections 7, 9, 11, 41, 43 and 45 of this act expire by
5 limitation on June 30, 2004.

6 3. Sections 8, 10, 12, 42, 44 and 46 of this act become effective
7 on July 1, 2004.

Ⓢ

