

ASSEMBLY BILL NO. 449—ASSEMBLYMEN GALLANT,
GRAY; DICKMAN, D’SILVA AND MCARTHUR

MARCH 27, 2023

JOINT SPONSORS: SENATORS BUCK; AND HANSEN

Referred to Committee on Revenue

SUMMARY—Authorizes a credit or refund of property taxes under certain circumstances when an applicable partial abatement of taxes was not applied or claimed. (BDR 32-767)

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

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to taxation; revising provisions governing the correction of the tax roll and issuance of credits or refunds of property taxes when an applicable partial abatement of taxes was not applied or claimed; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law provides a partial abatement of the property taxes levied on
2 property for which an assessed valuation has previously been established, a
3 remainder parcel of real property, single-family residences that are the primary
4 residence of the owner and certain residential rental dwellings. These partial
5 abatements have the effect of establishing an annual cap on increases in property
6 taxes. (NRS 361.4722, 361.4723, 361.4724) Under existing law, if the county
7 assessor of a county notifies the county treasurer that a taxpayer is entitled, for the
8 current fiscal year, to the partial abatement for a single-family residence that is the
9 primary residence of the owner, but that the taxpayer failed to claim that partial
10 abatement within the required period for good cause, the county treasurer is
11 authorized, with the concurrence of the county assessor and without the approval of
12 the board of county commissioners, to provide a credit or refund to the taxpayer, as
13 the county treasurer deems appropriate. (NRS 361.4734, 361.733; NAC 361.6055)
14 This bill: (1) expands this provision by authorizing the county treasurer to make
15 such a correction to the tax roll and issue such a credit or refund to a taxpayer if the
16 county assessor notifies the county treasurer that the taxpayer is entitled that partial



17 abatement for the immediately preceding fiscal year; and (2) removes the
18 requirement to establish good cause for such a correction.

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

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

3 1. *If, during the current fiscal year, the county assessor*
4 *notifies the tax receiver of the county that a taxpayer has claimed*
5 *and is entitled to a partial abatement from taxation for the*
6 *immediately preceding fiscal year pursuant to NRS 361.4723, but*
7 *that the taxpayer failed to claim the partial abatement before the*
8 *extension of the tax roll for the immediately preceding fiscal year*
9 *pursuant to NRS 361.773, the tax receiver may, with the*
10 *concurrence of the tax assessor and without the approval of the*
11 *board of county commissioners of that county, correct the tax roll*
12 *for the immediately preceding fiscal year at any time during the*
13 *current fiscal year to indicate that the affected property is eligible*
14 *for the partial abatement pursuant to NRS 361.4723 for the*
15 *immediately preceding fiscal year.*

16 2. *If the tax receiver corrects the tax roll of the county*
17 *pursuant to subsection 1 to indicate that the property of a taxpayer*
18 *is eligible for a partial abatement from taxation for the*
19 *immediately preceding fiscal year, the taxpayer is entitled to such*
20 *a tax credit or refund, or combination thereof, as the tax receiver*
21 *deems appropriate.*

22 **Sec. 1.3.** NRS 361.4734 is hereby amended to read as follows:

23 361.4734 1. A taxpayer who is aggrieved by a determination
24 of the applicability of a partial abatement from taxation pursuant to
25 NRS 361.4722, 361.4723 or 361.4724 may, if the property which is
26 the subject of that determination:

27 (a) Is not valued pursuant to NRS 361.320 or 361.323, submit a
28 written petition for the review of that determination to the county
29 assessor of the county in which the property is located. The petition
30 must be submitted on or before June 30 of the fiscal year for which
31 the determination is effective ~~or~~ *or, if the determination was for the*
32 *immediately preceding fiscal year, June 30 of the fiscal year*
33 *following the fiscal year for which the determination is made.* The
34 county assessor shall, within 30 days after receiving the petition,
35 render a decision on the petition and notify the taxpayer of that
36 decision.

37 (b) Is valued pursuant to NRS 361.320 or 361.323, submit a
38 written petition for the review of that determination to the
39 Department. The Department shall, within 30 days after receiving



1 the petition, render a decision on the petition and notify the taxpayer
2 of that decision.

3 2. A taxpayer who is aggrieved by a decision rendered by a
4 county assessor or the Department pursuant to subsection 1 may,
5 within 30 days after receiving notice of that decision, appeal the
6 decision to the Nevada Tax Commission.

7 3. A taxpayer who is aggrieved by a determination of the
8 Nevada Tax Commission rendered on an appeal made pursuant to
9 subsection 2 is entitled to a judicial review of that determination.

10 **Sec. 1.7.** NRS 361.773 is hereby amended to read as follows:

11 361.773 1. If *the county assessor notifies* the tax receiver of
12 a county ~~[determines]~~ that a taxpayer has claimed and is entitled to a
13 partial abatement from taxation for a fiscal year pursuant to NRS
14 361.4723, but that the taxpayer ~~[for good cause]~~ failed to claim the
15 partial abatement before the extension of the tax roll for that fiscal
16 year pursuant to NRS 361.465, the tax receiver may, with the
17 concurrence of the tax assessor and without the approval of the
18 board of county commissioners of that county, correct the tax roll of
19 the county at any time during that fiscal year to indicate that the
20 affected property is eligible for that partial abatement for that fiscal
21 year.

22 2. If the tax receiver corrects the tax roll of the county pursuant
23 to subsection 1 to indicate that the property of a taxpayer is eligible
24 for a partial abatement from taxation for a fiscal year, the taxpayer is
25 entitled to such a tax credit or refund, or combination thereof, as the
26 tax receiver deems appropriate.

27 **Sec. 2.** This act becomes effective on July 1, 2023.

