

Amendment No. 446

Assembly Amendment to Assembly Bill No. 449	(BDR 32-767)
Proposed by: Assembly Committee on Revenue	
Amends: Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes	

ASSEMBLY ACTION			Initial and Date		SENATE ACTION			Initial and Date		
Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____		Adopted	<input type="checkbox"/>	Lost	<input type="checkbox"/>	_____
Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____		Concurred In	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____
Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____		Receded	<input type="checkbox"/>	Not	<input type="checkbox"/>	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) variations of green bold underlining is language proposed to be added in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill proposed to be retained in this amendment.

BJF



Date: 4/22/2023

A.B. No. 449—Enacts provisions to provide a property tax credit under certain circumstances. (BDR 32-767)



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—~~[Enacts provisions to provide a property tax credit under certain circumstances.]~~ 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; ~~[authorizing a taxpayer to obtain a credit against property taxes owed by the taxpayer under certain circumstances]~~ 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 property for
2 which an assessed valuation has previously been established, a remainder parcel of real
3 property, ~~[certain]~~ single-family residences that are the primary residence of the owner and
4 certain residential rental dwellings. These partial abatements have the effect of establishing an
5 annual cap on increases in property taxes. (NRS 361.4722, 361.4723, 361.4724) Under
6 existing law, if ~~[a taxpayer is aggrieved by a determination of the applicability of such a~~
7 ~~partial abatement, the taxpayer is authorized to submit a petition to the county assessor of the~~
8 ~~county in which the property is located for the review of that determination, and such a~~
9 ~~petition must be submitted on or before June 30 of the fiscal year for which the partial~~
10 ~~abatement is applied. (NRS 361.4734) This bill authorizes a taxpayer who, for the~~
11 ~~immediately preceding fiscal year, paid a greater amount of property taxes than would have~~
12 ~~otherwise been due because an applicable partial abatement was not applied or claimed, to~~
13 ~~petition the county assessor for a credit against property taxes due for the next fiscal year.~~
14 ~~Under this bill, any such credit may be carried forward to subsequent fiscal years.]~~ the county
15 assessor of a county notifies the county treasurer that a taxpayer is entitled, for the
16 current fiscal year, to the partial abatement for a single-family residence that is the
17 primary residence of the owner, but that the taxpayer failed to claim that partial
18 abatement within the required period for good cause, the county treasurer is authorized,
19 with the concurrence of the county assessor and without the approval of the board of

20 county commissioners, to provide a credit or refund to the taxpayer, as the county
 21 treasurer deems appropriate. (NRS 361.4734, 361.733; NAC 361.6055) This bill: (1)
 22 expands this provision by authorizing the county treasurer to make such a correction to
 23 the tax roll and issue such a credit or refund to a taxpayer if the county assessor notifies
 24 the county treasurer that the taxpayer is entitled that partial abatement for the
 25 immediately preceding fiscal year; and (2) removes the requirement to establish good
 26 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 thereto a new
 2 section to read as follows:

3 ~~*1. Notwithstanding any other provision of law, a taxpayer who, for the*~~
 4 ~~*immediately preceding fiscal year, paid more than the amount of taxes that the*~~
 5 ~~*taxpayer would have otherwise been due if an applicable partial abatement from*~~
 6 ~~*taxation pursuant to NRS 361.4722, 361.4723 or 361.4724 had been applied or*~~
 7 ~~*claimed for that fiscal year, may submit a written petition for the review of the*~~
 8 ~~*partial abatement to the county assessor of the county in which the property is*~~
 9 ~~*located. The petition must be submitted on or before June 30 of the fiscal year*~~
 10 ~~*immediately following the fiscal year for which the determination was effective.*~~
 11 ~~*The county assessor shall, within 30 days after receiving the petition, render a*~~
 12 ~~*decision on the petition and notify the taxpayer of that decision.*~~

13 ~~*2. A taxpayer who submits a petition pursuant to subsection 1 and submits*~~
 14 ~~*evidence satisfactory to establish that, for the immediately preceding fiscal year,*~~
 15 ~~*the taxpayer paid more than the amount of taxes that the taxpayer would have*~~
 16 ~~*otherwise been due if an applicable partial abatement from taxation pursuant to*~~
 17 ~~*NRS 361.4722, 361.4723 or 361.4724 had been applied or claimed for that fiscal*~~
 18 ~~*year is entitled to credit against the taxes due for the next fiscal year. Any unused*~~
 19 ~~*credit may be carried forward to subsequent fiscal years.*~~

20 ~~*3. A taxpayer who is aggrieved by a decision rendered by a county assessor*~~
 21 ~~*pursuant to subsection 1 may, within 30 days after receiving notice of that*~~
 22 ~~*decision, appeal the decision to the Nevada Tax Commission.*~~

23 ~~*4. A taxpayer who is aggrieved by a determination of the Nevada Tax*~~
 24 ~~*Commission rendered on an appeal made pursuant to subsection 3 is entitled to a*~~
 25 ~~*judicial review of that determination.*~~

26 *1. If, during the current fiscal year, the county assessor notifies the tax*
 27 *receiver of the county that a taxpayer has claimed and is entitled to a partial*
 28 *abatement from taxation for the immediately preceding fiscal year pursuant to*
 29 *NRS 361.4723, but that the taxpayer failed to claim the partial abatement before*
 30 *the extension of the tax roll for the immediately preceding fiscal year pursuant to*
 31 *NRS 361.773, the tax receiver may, with the concurrence of the tax assessor and*
 32 *without the approval of the board of county commissioners of that county, correct*
 33 *the tax roll for the immediately preceding fiscal year at any time during the*
 34 *current fiscal year to indicate that the affected property is eligible for the partial*
 35 *abatement pursuant to NRS 361.4723 for the immediately preceding fiscal year.*

36 *2. If the tax receiver corrects the tax roll of the county pursuant to*
 37 *subsection 1 to indicate that the property of a taxpayer is eligible for a partial*
 38 *abatement from taxation for the immediately preceding fiscal year, the taxpayer*
 39 *is entitled to such a tax credit or refund, or combination thereof, as the tax*
 40 *receiver deems appropriate.*

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

1 361.4734 1. A taxpayer who is aggrieved by a determination of the
2 applicability of a partial abatement from taxation pursuant to NRS 361.4722,
3 361.4723 or 361.4724 may, if the property which is the subject of that
4 determination:

5 (a) Is not valued pursuant to NRS 361.320 or 361.323, submit a written
6 petition for the review of that determination to the county assessor of the county in
7 which the property is located. The petition must be submitted on or before June 30
8 of the fiscal year for which the determination is effective ~~or~~ or, if the
9 determination was for the immediately preceding fiscal year, June 30 of the fiscal
10 year following the fiscal year for which the determination is made. The county
11 assessor shall, within 30 days after receiving the petition, render a decision on the
12 petition and notify the taxpayer of that decision.

13 (b) Is valued pursuant to NRS 361.320 or 361.323, submit a written petition for
14 the review of that determination to the Department. The Department shall, within
15 30 days after receiving the petition, render a decision on the petition and notify the
16 taxpayer of that decision.

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

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

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

24 361.773 1. If the county assessor notifies the tax receiver of a county
25 ~~[determines]~~ that a taxpayer has claimed and is entitled to a partial abatement from
26 taxation for a fiscal year pursuant to NRS 361.4723, but that the taxpayer ~~[for good~~
27 ~~cause]~~ failed to claim the partial abatement before the extension of the tax roll for
28 that fiscal year pursuant to NRS 361.465, the tax receiver may, with the
29 concurrence of the tax assessor and without the approval of the board of county
30 commissioners of that county, correct the tax roll of the county at any time during
31 that fiscal year to indicate that the affected property is eligible for that partial
32 abatement for that fiscal year.

33 2. If the tax receiver corrects the tax roll of the county pursuant to subsection
34 1 to indicate that the property of a taxpayer is eligible for a partial abatement from
35 taxation for a fiscal year, the taxpayer is entitled to such a tax credit or refund, or
36 combination thereof, as the tax receiver deems appropriate.

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