

SENATE BILL NO. 374—SENATORS STONE, HANSEN, KRASNER,  
BUCK; GOICOECHEA AND SEEVERS GANSERT

MARCH 23, 2023

JOINT SPONSOR: ASSEMBLYMAN GURR

Referred to Committee on Revenue and  
Economic Development

SUMMARY—Revises provisions relating to property taxes.  
(BDR 32-578)

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; exempting from property taxes the primary residence of certain veterans and their surviving spouses; establishing a program to provide partial refunds of property taxes to certain persons who are 55 years of age or older; providing penalties; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Existing law provides a partial exemption from property taxes for a veteran  
2 with a permanent service-connected disability, or the surviving spouse of such a  
3 veteran. (NRS 361.091) **Section 1** of this bill provides that a veteran who is at least  
4 55 years of age, was honorably discharged, and has either a permanent service-  
5 connected disability rated at 100 percent or receives certain special benefits from  
6 the United States Department of Veterans Affairs, or his or her surviving spouse, is  
7 exempt from all property taxes levied against his or her primary residence. Under  
8 **section 1**, a veteran, or surviving spouse, who claims this exemption is not entitled  
9 to any other property tax exemption for veterans, or surviving spouses, to which the  
10 veteran or surviving spouse may otherwise be entitled. **Sections 2 and 3** of this bill  
11 make conforming changes governing the waiver of a veteran’s exemption and  
12 certain reporting requirements for the Department of Taxation, respectively.  
13 **Sections 4-34** of this bill enact provisions to provide partial property tax  
14 refunds to persons 55 years of age or older. **Sections 5-15** of this bill define words  
15 and terms for the purposes of **sections 5-34** of this bill. **Sections 17 and 18** of this  
16 bill entitle each person who is 55 years of age or older who: (1) owns his or her  
17 primary residence and whose household income is less than or equal to the



18 federally designated level signifying poverty to receive a partial refund of the  
19 property taxes due for the fiscal year in which a claim for the partial refund is filed;  
20 or (2) rents his or her primary residence and whose household income is less than  
21 or equal to the federally designated level signifying poverty to receive a partial  
22 refund of a portion of the annual rent paid by the person, which is deemed to  
23 constitute the property taxes due for the fiscal year in which a claim for the partial  
24 refund is filed. **Section 19** of this bill provides that a senior citizen is entitled to a  
25 partial refund calculated pro rata for certain portions of property taxes levied  
26 against property the senior citizen owned or rented during a portion of the  
27 preceding year. **Section 20** of this bill sets forth the amount of rent deemed to  
28 constitute accrued property tax.

29 **Sections 21, 22, 26, 27 and 30** of this bill establish the procedure for a claimant  
30 to claim a partial refund and for the Aging and Disability Services Division of the  
31 Department of Health and Human Services to grant or deny such a claim. **Section**  
32 **23** of this bill provides that persons with homes exceeding a certain amount of  
33 assessed value and persons with a certain amount of liquid assets are ineligible to  
34 receive a partial refund. **Section 24** of this bill authorizes surviving spouses,  
35 persons who are blind and veterans who receive certain property tax exemptions to  
36 receive a refund of the property taxes pursuant to **sections 5-34**, but require the  
37 assessed value used to determine the refund to be reduced by the amount of the  
38 exemption. **Sections 28 and 29** of this bill provide for the revocation or  
39 disallowance of a refund under certain circumstances. **Section 25** of this bill  
40 authorizes the Division to expend a certain amount of money to contract with  
41 qualified persons to assist in conducting an audit of claims. **Section 31** of this bill  
42 makes it a gross misdemeanor for a person willfully to make a false statement or  
43 commit fraud to obtain a refund. **Section 32** of this bill establishes the procedure to  
44 appeal a denial of a refund by the Division or a county assessor. **Section 33** of this  
45 bill provides certain administrative responsibilities for the Division. **Section 34** of  
46 this bill establishes the Senior Citizens' Property Tax Assistance Account in the  
47 State General Fund and requires: (1) the Account to consist of a portion of the  
48 property taxes collected by the county treasurer of each county and legislative  
49 appropriations to the Account; (2) the costs of administering **sections 5-34** and the  
50 refunds of property taxes to be paid from that Account; and (3) the county assessor  
51 of each county to be paid from the Account an amount equal to \$4 for each claim  
52 for a refund received by the county assessor and submitted to the Division.

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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. A bona fide resident of this State who is a veteran of the*  
4 *Armed Forces of the United States who has been honorably*  
5 *discharged, is at least 55 years of age, and has incurred a*  
6 *permanent service-connected disability rated at 100 percent or*  
7 *receives Special Monthly Compensation by the United States*  
8 *Department of Veterans Affairs pursuant to 38 U.S.C. § 1114(k),*  
9 *or his or her surviving spouse, is entitled to an exemption equal to*  
10 *the entire assessed valuation of his or her primary residence.*



1       2.   *The exemption may be allowed only to a claimant who has*  
2 *filed an affidavit with his or her claim for exemption on real*  
3 *property pursuant to NRS 361.155.*

4       3.   *The affidavit must be made before the county assessor or a*  
5 *notary public and be filed with the county assessor. It must state*  
6 *that the affiant is a bona fide resident of this State and that the*  
7 *affiant meets all the other requirements of subsection 1. After the*  
8 *filing of the original affidavit, the county assessor shall, except as*  
9 *otherwise provided in this subsection, mail a form for:*

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

11       (b) *The designation of any amount to be credited to the Gift*  
12 *Account for the Veterans Home in Southern Nevada or the Gift*  
13 *Account for the Veterans Home in Northern Nevada established*  
14 *pursuant to NRS 417.145,*

15       ↳ *to the person each year following a year in which the exemption*  
16 *was allowed for that person. The form must be designed to*  
17 *facilitate its return by mail by the person claiming the exemption.*  
18 *If so requested by the person claiming the exemption, the county*  
19 *assessor may provide the form to the person by electronic means*  
20 *in lieu of by mail. The county assessor may authorize the return of*  
21 *the form by electronic means in accordance with the provisions of*  
22 *chapter 719 of NRS.*

23       4.   *Before allowing any exemption pursuant to the provisions*  
24 *of this section, the county assessor shall require the applicant to*  
25 *produce an original or certified copy of:*

26       (a) *An honorable discharge or other document of honorable*  
27 *separation from the Armed Forces of the United States which*  
28 *indicates the total percentage of his or her permanent service-*  
29 *connected disability;*

30       (b) *A document from the United States Department of*  
31 *Veterans Affairs that indicates he or she receives Special Monthly*  
32 *Compensation due to a service-connected disability pursuant to 38*  
33 *U.S.C. § 1114(k);*

34       (c) *A certificate of satisfactory service which indicates the total*  
35 *percentage of his or her permanent service-connected disability;*  
36 *or*

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

42       5.   *A surviving spouse claiming an exemption pursuant to this*  
43 *section must file with the county assessor an affidavit declaring*  
44 *that:*



1 (a) *The surviving spouse was married to and living with the*  
2 *veteran who was eligible for the exemption pursuant to this section*  
3 *for the 5 years immediately preceding his or her death;*

4 (b) *The veteran was eligible for the exemption at the time of*  
5 *his or her death or would have been eligible if the veteran had*  
6 *been a resident of this State;*

7 (c) *The surviving spouse has not remarried; and*

8 (d) *The surviving spouse is a bona fide resident of this State.*

9 ➔ *The affidavit required by this subsection is in addition to*  
10 *the certification required pursuant to subsections 3 and 4. After*  
11 *the filing of the original affidavit required by this subsection, the*  
12 *county assessor shall, except as otherwise provided in this*  
13 *subsection, mail a form for renewal of the exemption to the person*  
14 *each year following a year in which the exemption was allowed for*  
15 *that person. The form must be designed to facilitate its return by*  
16 *mail by the person claiming the exemption. If so requested by the*  
17 *person claiming the exemption, the county assessor may provide*  
18 *the form to the person by electronic means in lieu of by mail. The*  
19 *county assessor may authorize the return of the form by electronic*  
20 *means in accordance with the provisions of chapter 719 of NRS.*

21 6. *If a surviving spouse has remarried and subsequently*  
22 *terminates the marriage through an action for divorce, annulment*  
23 *or separate maintenance, the surviving spouse may reapply for the*  
24 *exemption pursuant to this section. The surviving spouse must*  
25 *continue to fulfill all requirements for obtaining the exemption*  
26 *pursuant to this section.*

27 7. *If a tax exemption is allowed under this section to a person*  
28 *who qualifies for the exemption, that person is not entitled to an*  
29 *exemption under NRS 361.080, 361.090 or 361.091.*

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

35 9. *As used in this section, "primary residence" means a*  
36 *residence which:*

37 (a) *Is designated by the owner as the primary residence of the*  
38 *owner in this State, exclusive of any other residence of the owner*  
39 *in this State; and*

40 (b) *Is not rented, leased or otherwise made available for*  
41 *exclusive occupancy by any person other than the owner of the*  
42 *residence and members of the family of the owner of the*  
43 *residence.*



1       **Sec. 2.** NRS 361.0905 is hereby amended to read as follows:  
2       361.0905 1. Any person who qualifies for an exemption  
3 pursuant to NRS 361.090 or 361.091 *or section 1 of this act* may, in  
4 lieu of claiming the exemption:

5       (a) Pay to the county tax receiver all or any portion of the  
6 amount by which the tax would be reduced if the person claimed the  
7 exemption; and

8       (b) Direct the county tax receiver to deposit that amount for  
9 credit to the Gift Account for the Veterans Home in Southern  
10 Nevada or the Gift Account for the Veterans Home in Northern  
11 Nevada established pursuant to NRS 417.145.

12       2. Any person who wishes to waive his or her exemption  
13 pursuant to this section shall designate the amount to be credited to  
14 a Gift Account on a form provided by the Nevada Tax Commission.

15       3. The county tax receiver shall deposit any money received  
16 pursuant to this section with the State Treasurer for credit to the Gift  
17 Account for the Veterans Home in Southern Nevada or the Gift  
18 Account for the Veterans Home in Northern Nevada established  
19 pursuant to NRS 417.145. The State Treasurer shall not accept more  
20 than a total of \$2,000,000 for credit to a Gift Account pursuant to  
21 this section and NRS 371.1035 during any fiscal year.

22       **Sec. 3.** NRS 417.0194 is hereby amended to read as follows:

23       417.0194 1. Each state agency and regulatory body identified  
24 in subsections 2 to 16, inclusive, shall report, subject to any  
25 limitations or restrictions contained in any state or federal law  
26 governing the privacy or confidentiality of records, the data  
27 identified in subsections 2 to 17, inclusive, as applicable, to the  
28 Interagency Council on Veterans Affairs. Each state agency and  
29 regulatory body shall submit such information for the immediately  
30 preceding fiscal year to the Council not later than November 30 of  
31 each year and shall provide the information in aggregate and in  
32 digital form, and in a manner such that the data is capable of  
33 integration by the Council.

34       2. The Department of Veterans Services shall provide annual  
35 statistics regarding:

36       (a) The distribution of expenditures in this State by the United  
37 States Department of Veterans Affairs;

38       (b) The number of veterans who receive care at a veterans'  
39 home operated by the State;

40       (c) The number of interments and other services provided by the  
41 veterans' cemeteries in this State;

42       (d) The total number of veterans service officers who are located  
43 in this State, by zip code;



1 (e) The number of claims filed on behalf of veterans and the  
2 family members of veterans by veterans service officers in this  
3 State;

4 (f) The amount of annual payments in the form of disability  
5 compensation and pension benefits made to veterans and the family  
6 members of veterans in this State as a result of claims filed by any  
7 veterans service officers employed or managed by the Department  
8 of Veterans Services;

9 (g) The number of persons who participate as advocates for  
10 veterans in this State in a volunteer program sponsored by the  
11 Department of Veterans Services, by zip code;

12 (h) The number of employers in this State who participate in a  
13 program sponsored by the Department of Veterans Services that  
14 facilitates the employment of veterans; and

15 (i) The number of events sponsored or supported by the  
16 Department of Veterans Services held in this State to provide  
17 outreach to veterans regarding benefits, claims and services,  
18 segregated by the geographical location of each event.

19 3. The Department of Administration shall provide:

20 (a) Descriptions of and the total amount of the grant dollars  
21 received for veteran-specific programs;

22 (b) The total combined number of veterans and, to the extent the  
23 information is available, widows and widowers of persons killed in  
24 the line of duty while on active duty in the Armed Forces of the  
25 United States, who are employed by each agency in the State; and

26 (c) The total number of veterans with service-connected  
27 disabilities who are seeking preferences through the Purchasing  
28 Division and the State Public Works Division of the Department of  
29 Administration pursuant to NRS 333.3366 and 338.13844.

30 4. The State Department of Conservation and Natural  
31 Resources shall provide the total number of veterans receiving:

32 (a) Expedited certification for the grade I certification  
33 examination for wastewater treatment plant operators based on their  
34 military experience; and

35 (b) Any discounted fees for access to or the use of state parks.

36 5. The Department of Corrections shall provide:

37 (a) An annual overview of the monthly population of inmates in  
38 this State who are veterans; and

39 (b) The success rates for any efforts developed by the  
40 Incarcerated Veterans Reintegration Council.

41 6. The Office of Economic Development shall provide an  
42 overview of the workforce that is available statewide of veterans,  
43 organized by O\*NET-SOC code from the United States Department  
44 of Labor or the trade, job title, employment status, zip code, county,  
45 highest education level and driver's license class.



1 7. The Department of Education shall provide the distribution  
2 of dependents of service members enrolled in Nevada's public  
3 schools.

4 8. The Department of Employment, Training and  
5 Rehabilitation shall provide a summary of:

6 (a) The average number of veterans served by a veteran  
7 employment specialist of the Department of Employment, Training  
8 and Rehabilitation per week;

9 (b) The average number of initial and continuing claims for  
10 benefits filed per week by veterans pursuant to NRS 612.455 to  
11 612.530, inclusive;

12 (c) The average weekly benefit received by veterans receiving  
13 benefits pursuant to chapter 612 of NRS; and

14 (d) The average duration of a claim by claimants who are  
15 veterans receiving benefits pursuant to chapter 612 of NRS.

16 9. The Department of Health and Human Services shall  
17 provide:

18 (a) The total number of veterans who have applied for and  
19 received certification as an Emergency Medical Technician-B,  
20 Advanced Emergency Medical Technician and Paramedic through  
21 the State Emergency Medical Systems program; and

22 (b) A report from the State Registrar of Vital Statistics setting  
23 forth the suicide mortality rate of veterans in this State.

24 10. The Department of Motor Vehicles shall provide:

25 (a) The total number of veterans who have declared themselves  
26 as a veteran and who applied for and received a commercial driver's  
27 license;

28 (b) The average monthly total of veteran license plates issued;  
29 and

30 (c) An overview of the data on veterans collected pursuant to  
31 NRS 483.292, 483.852 and 483.927.

32 11. The Adjutant General shall provide the total number of:

33 (a) Members of the Nevada National Guard using waivers for  
34 each semester and identifying which schools accepted the waivers;

35 (b) Members of the Nevada National Guard identified by  
36 Military Occupational Specialty and zip code; and

37 (c) Members of the Nevada National Guard employed under a  
38 grant from Beyond the Yellow Ribbon.

39 12. The Department of Public Safety shall provide the  
40 percentage of veterans in each graduating class of its academy for  
41 training peace officers.

42 13. The Department of Taxation shall provide the total number  
43 of veterans receiving tax exemptions pursuant to NRS 361.090,  
44 361.091, 361.155, 371.103 and 371.104 **and section 1 of this act.**



1 14. The Department of Wildlife shall provide the total number  
2 of:

3 (a) Veterans holding hunting or fishing licenses based on  
4 disability; and

5 (b) Service members holding hunting or fishing licenses who are  
6 residents of this State but are stationed outside this State.

7 15. The Commission on Postsecondary Education shall  
8 provide, by industry, the total number of schools in this State  
9 approved by the United States Department of Veterans Affairs that  
10 are serving veterans.

11 16. Each regulatory body shall provide the total number of  
12 veterans and service members who have:

13 (a) Applied for a license from the regulatory body.

14 (b) Been issued a license by the regulatory body.

15 (c) Renewed a license with the regulatory body.

16 17. Each state agency and regulatory body identified in  
17 subsections 2 to 16, inclusive, shall ensure that the form used to  
18 collect data from a veteran, including, without limitation, a digital  
19 form posted on an Internet website, includes the following  
20 questions:

21 (a) "Have you ever served on active duty in the Armed Forces of  
22 the United States and separated from such service under conditions  
23 other than dishonorable?"

24 (b) "Have you ever been assigned to duty for a minimum of 6  
25 continuous years in the National Guard or a reserve component of  
26 the Armed Forces of the United States and separated from such  
27 service under conditions other than dishonorable?"

28 (c) "Have you ever served the Commissioned Corps of the  
29 United States Public Health Service or the Commissioned Corps of  
30 the National Oceanic and Atmospheric Administration of the United  
31 States in the capacity of a commissioned officer while on active  
32 duty in defense of the United States and separated from such service  
33 under conditions other than dishonorable?"

34 18. The Council shall, upon receiving the information  
35 submitted pursuant to this section and NRS 612.237, synthesize and  
36 compile the information, including any recommendations of the  
37 Council, and submit the information with the report submitted  
38 pursuant to subsection 8 of NRS 417.0195.

39 19. As used in this section:

40 (a) "License" has the meaning ascribed to it in NRS 622.030.

41 (b) "Regulatory body" has the meaning ascribed to it in  
42 NRS 622.060.

43 (c) "Service member" has the meaning ascribed to it in  
44 NRS 125C.0635.





1     **Sec. 4.** Chapter 427A of NRS is hereby amended by adding  
2 thereto the provisions set forth as sections 5 to 34, inclusive, of this  
3 act.

4     **Sec. 5.** *As used in sections 5 to 34, inclusive, of this act,*  
5 *unless the context otherwise requires, the words and terms defined*  
6 *in sections 6 to 15, inclusive, of this act have the meanings*  
7 *ascribed to them in those sections.*

8     **Sec. 6.** *“Claim” means an application for property tax*  
9 *assistance filed pursuant to section 21 of this act.*

10    **Sec. 7.** *“Claimant” means a person who files a claim.*

11    **Sec. 8. 1.** *“Home” means residential living quarters located*  
12 *in this State. The quarters may consist of a single dwelling unit, or*  
13 *a unit which is an integral part of a larger complex such as a*  
14 *multidwelling or a multipurpose building, together with the land*  
15 *upon which the unit is built and any surrounding land, not to*  
16 *exceed 2 acres, and any outbuildings and facilities reasonably*  
17 *necessary for use of the unit as residential living quarters.*

18    **2.** *The term includes:*

19    **(a)** *A mobile home or manufactured home.*

20    **(b)** *A home, mobile home or manufactured home or dwelling*  
21 *that the claimant and spouse of the claimant possess under a*  
22 *contract of sale, deed of trust, life estate, joint tenancy or tenancy*  
23 *in common.*

24    **(c)** *A residential facility for groups, as defined in*  
25 *NRS 449.017.*

26    **(d)** *A dwelling within any housing project which has been*  
27 *established pursuant to chapter 315 of NRS and for which the*  
28 *housing authority makes payments in lieu of taxes.*

29    **3.** *The term does not include any part of the building or land*  
30 *which is not used as living quarters by the claimant and spouse*  
31 *and which produces income for the claimant or spouse, if the*  
32 *residential living quarters are part of a multipurpose building.*

33    **4.** *As used in this section:*

34    **(a)** *“Manufactured home” has the meaning ascribed to it in*  
35 *NRS 489.113.*

36    **(b)** *“Mobile home” has the meaning ascribed to it in*  
37 *NRS 489.120.*

38    **Sec. 9.** *“Household” means a claimant and his or her*  
39 *spouse.*

40    **Sec. 10.** *“Household income” means the income received by*  
41 *a claimant and the spouse of the claimant.*

42    **Sec. 11.** *“Income” means adjusted gross income, as defined*  
43 *in the Internal Revenue Code, and includes:*

44    **1.** *Tax-free interest;*



- 1       2. *The untaxed portion of a pension, individual retirement*
- 2 *account or annuity;*
- 3       3. *Railroad retirement benefits;*
- 4       4. *Veterans' pensions and compensation;*
- 5       5. *Payments received pursuant to the federal Social Security*
- 6 *Act, including supplemental security income, but excluding*
- 7 *hospital and medical insurance benefits for persons who are aged*
- 8 *or disabled;*
- 9       6. *Public welfare payments, including allowances for shelter;*
- 10      7. *Unemployment insurance benefits;*
- 11      8. *Payments for lost time;*
- 12      9. *Payments received from disability insurance;*
- 13      10. *Disability payments received pursuant to workers'*
- 14 *compensation insurance;*
- 15      11. *Spousal support;*
- 16      12. *Support payments;*
- 17      13. *Allowances received by dependents of servicemen or*
- 18 *servicewomen;*
- 19      14. *The amount of recognized capital gains and losses*
- 20 *excluded from adjusted gross income;*
- 21      15. *Life insurance proceeds in excess of \$5,000;*
- 22      16. *Bequests and inheritances; and*
- 23      17. *Gifts of cash of more than \$300 not between household*
- 24 *members and such other kinds of cash received by a household as*
- 25 *the Division specifies by regulation.*

26       **Sec. 12.** *"Lot" means a portion of land that is rented to*

27 *accommodate a mobile home or manufactured home owned or*

28 *rented by the claimant.*

29       **Sec. 13.** *"Property taxes accrued" means property taxes,*

30 *excluding special assessments, delinquent taxes and interest,*

31 *levied on the home of a claimant in this State which are due*

32 *during August, immediately preceding the date of filing of a claim.*

33 *If a home is owned by two or more persons or entities as joint*

34 *tenants or tenants in common and one or more persons or entities*

35 *are not members of the household of the claimant, property taxes*

36 *accrued is that part of the property taxes levied on the home which*

37 *reflects the percentage of the residential space occupied by the*

38 *claimant and his or her household.*

39       **Sec. 14.** *"Rent" means the payment a claimant has made*

40 *under a bona fide tenancy or leasing agreement solely for the*

41 *right to occupy a home or lot during the calendar year*

42 *immediately preceding the filing of a claim. The term does not*

43 *include any amount paid for utilities, fuel, furnishings, food,*

44 *nursing services or institutional care.*



1     **Sec. 15.** *“Senior citizen” means any person who is domiciled*  
2 *in this State and will attain the age of 55 years on or before the*  
3 *last day in June immediately succeeding the filing period.*

4     **Sec. 16.** *For the purposes of section 7 of this act, if two*  
5 *members of a household meet the qualifications for a claimant,*  
6 *the members may determine between themselves who will be the*  
7 *claimant. If they are unable to agree, the matter must be referred*  
8 *to the Administrator and the decision of the Administrator is final.*  
9 *Only one claim may be filed for any household.*

10    **Sec. 17.** *A senior citizen whose home is placed upon the*  
11 *secured or unsecured tax roll, who has owned the home and*  
12 *maintained it as his or her primary residence since July 1*  
13 *immediately preceding the filing of the claim of the senior citizen*  
14 *and whose household income is at or below the federally*  
15 *designated level signifying poverty, is entitled to a refund of the*  
16 *property tax accrued against the home in the amount of the 50*  
17 *percent of the accrued property tax or \$1,000, whichever is less.*

18    **Sec. 18.** 1. *A senior citizen who has rented and maintained*  
19 *his or her primary residence in a home or on a lot since July 1 of*  
20 *the preceding calendar year and whose household income is not*  
21 *more than the federally designated level signifying poverty, is*  
22 *entitled to a refund as determined in accordance with the*  
23 *provisions of section 17 of this act.*

24    2. *The amount of the refund provided pursuant to subsection*  
25 *1 must not exceed the lesser of \$1,000 or an amount equal to that*  
26 *portion of the rent which is rent deemed to constitute accrued*  
27 *property tax pursuant to section 20 of this act, even if the rental*  
28 *property is exempt from property tax.*

29    **Sec. 19.** *A senior citizen is entitled to a refund calculated pro*  
30 *rata pursuant to sections 17 and 18 of this act, respectively, for the*  
31 *portion of the year that the senior citizen owned and rented his or*  
32 *her primary residence, if the senior citizen has maintained his or*  
33 *her primary residence in Nevada since July 1 of the preceding*  
34 *calendar year and:*

35    1. *For any portion of that year, owned his or her home and*  
36 *would have otherwise been entitled to a refund pursuant to section*  
37 *17 of this act if he or she had owned the home for the entire year;*  
38 *and*

39    2. *For all the remaining portion of that year, rented a home*  
40 *or lot for his or her primary residence and would have otherwise*  
41 *been entitled to a refund pursuant to section 18 of this act if he or*  
42 *she had rented the home for the entire year.*

43    **Sec. 20.** *Rent deemed to constitute accrued property tax is 8.5*  
44 *percent of the total annual rent which a claimant has paid.*



1     **Sec. 21. 1.** *A claim may be filed with the assessor of the*  
2 *county in which the home or lot of the claimant is located not*  
3 *earlier than February 1, and not later than April 30.*

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

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

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

11     (a) *Process the application;*

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

14     (c) *Submit the claim to the Division.*

15     5. *The Division shall not accept a claim submitted pursuant*  
16 *to subsection 4 after July 1, unless an extension of time to file a*  
17 *claim is provided for by regulation pursuant to section 33 of this*  
18 *act.*

19     **Sec. 22. 1.** *The Division shall examine each claim,*  
20 *granting or denying it, and if granted, shall determine the refund*  
21 *to which the claimant is entitled.*

22     2. *Upon examination, if:*

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

25     (b) *The claim is granted, the Division shall pay the refund to*  
26 *the claimant not later than August 15, unless the Administrator*  
27 *cannot provide for full refunds of all just claims pursuant to*  
28 *subsection 4 of section 34 of this act.*

29     **Sec. 23.** *No claim may be accepted by the Division if the:*

30     1. *Claimant or spouse of the claimant owns real property,*  
31 *other than that claimed as a home, which has an assessed value of*  
32 *more than \$40,000;*

33     2. *Home of the claimant and spouse of the claimant was*  
34 *purchased by the claimant or spouse, or both, for a price of*  
35 *\$500,000 or more; or*

36     3. *Liquid assets of the claimant and spouse of the claimant*  
37 *are more than \$180,000.*

38     **Sec. 24. 1.** *A person may receive assistance pursuant to the*  
39 *provisions of sections 5 to 34, inclusive, of this act while receiving*  
40 *a property tax exemption as a surviving spouse, person who is*  
41 *blind or veteran if the person has filed a claim for the exemption*  
42 *with the county assessor.*

43     2. *The assessed valuation of any property used to determine a*  
44 *refund pursuant to the provisions of sections 5 to 34, inclusive, of*  
45 *this act must be reduced by the amount of such an exemption.*



1       **Sec. 25.** *If the Division determines that an audit of claims is*  
2 *required to determine whether a county assessor accurately*  
3 *processed claims and if employees of the Division are not capable*  
4 *of auditing a sufficient number of the claims, the Division may*  
5 *expend not more than \$20,000 of the money in the Senior*  
6 *Citizens' Property Tax Assistance Account created by section 34 of*  
7 *this act to contract with qualified persons to assist in conducting*  
8 *the audit.*

9       **Sec. 26.** *Only one member of each household may file a*  
10 *claim in any tax year. If more than one member is eligible to claim*  
11 *a refund, any one of the eligible members may file the claim with*  
12 *the written consent of the others. If such consent is not obtainable,*  
13 *the claim may be filed only if criteria regulating such a*  
14 *circumstance have been prescribed by the Division.*

15       **Sec. 27.** *The right to file a claim pursuant to the provisions*  
16 *of sections 5 to 34, inclusive, of this act is personal to the claimant*  
17 *and does not survive the death of the claimant, except the right*  
18 *may be exercised on behalf of the claimant by the legal guardian*  
19 *or attorney-in-fact of the claimant. If a claimant dies after having*  
20 *filed a timely claim, any assistance provided pursuant to the*  
21 *provisions of sections 5 to 34, inclusive, of this act inures to the*  
22 *benefit of the heirs of the claimant or the executor or*  
23 *administrator of the claimant, if one is appointed by a court of*  
24 *competent jurisdiction within 6 months after the claim is made. If*  
25 *no executor or administrator is so appointed, the claim and all*  
26 *benefits thereunder lapse.*

27       **Sec. 28.** *Any grant of assistance under an improper claim*  
28 *may be revoked by the county assessor or Division within 2 years*  
29 *after the filing of the claim. If a grant is revoked, the claimant*  
30 *shall make restitution to the State of Nevada or the county for any*  
31 *assistance the claimant has received pursuant to the improper*  
32 *claim, and the State of Nevada or the county shall take all proper*  
33 *action to collect the amount of the assistance as a debt.*

34       **Sec. 29.** *A claim must be disallowed if the Division finds that*  
35 *the claimant received title to a home primarily to obtain benefits*  
36 *pursuant to the provisions of sections 5 to 34, inclusive, of this act.*  
37 *If such a claimant has received a refund and does not repay it*  
38 *together with a 10 percent penalty to the Division, the amount of*  
39 *the refund and penalty must be assessed against the property*  
40 *claimed by the claimant as a home.*

41       **Sec. 30.** *The Division shall deny any claim for assistance to*  
42 *which the claimant is not entitled or any amount in excess of that*  
43 *to which the claimant is entitled. The Division may deny in total*  
44 *any claim which is filed with fraudulent intent. If any such claim*  
45 *has been paid and is afterward denied, the amount of the claim*



1 together with a 10 percent penalty must be repaid by the claimant  
2 to the Division. If the amount of the refund and penalty is not  
3 repaid, the amount must be assessed against any real or personal  
4 property owned by the claimant.

5 **Sec. 31.** Any person who willfully makes a materially false  
6 statement or uses any other fraudulent device to secure for himself  
7 or herself or any other person the assistance provided pursuant to  
8 the provisions of sections 5 to 34, inclusive, of this act is guilty of a  
9 gross misdemeanor.

10 **Sec. 32. 1.** Any claimant aggrieved by a decision of the  
11 Division or a county assessor which denies the refund claimed  
12 pursuant to the provisions of sections 5 to 34, inclusive, of this act  
13 may have a review of the denial before the Administrator or the  
14 designee of the Administrator, if, within 30 days after the claimant  
15 receives notice of the denial, the claimant submits a written  
16 petition for review to the Administrator or the designee of the  
17 Administrator.

18 2. Any claimant aggrieved by the denial in whole or in part of  
19 relief claimed pursuant to the provisions of sections 5 to 34,  
20 inclusive, of this act, or by any other final action or review of the  
21 Administrator or designee of the Administrator, is entitled to a  
22 judicial review thereof.

23 **Sec. 33. 1.** The Division is responsible for the  
24 administration of the provisions of sections 5 to 34, inclusive, of  
25 this act.

26 2. The Division may:

27 (a) Specify by regulation any other kind of income for the  
28 purposes of section 11 of this act.

29 (b) Prescribe the content and form of claims and approve any  
30 form used by a county assessor.

31 (c) Designate the proof required for substantiation of claims.

32 (d) Establish criteria for determining the circumstances under  
33 which a claim may be filed by one of two eligible spouses without  
34 the consent of the other spouse.

35 (e) Prescribe that the home ownership of a claimant must be  
36 shown of record.

37 (f) Provide by regulation that a vendee that is in possession of  
38 the home under an installment sale contract and responsible for  
39 paying the property taxes on the home is eligible to claim  
40 assistance as a homeowner.

41 (g) Limit the computation of benefits to the nearest dollar and  
42 limit issuance of warrants to \$5 or more.

43 (h) Verify and audit any claims, statements or other records  
44 made pursuant to the provisions of sections 5 to 34, inclusive, of  
45 this act.



1 (i) Adopt regulations to ensure the confidentiality of  
2 information provided by claimants.

3 (j) Provide by regulation for a limited extension of time to file  
4 a claim in cases of hardship.

5 (k) Adopt such other regulations as may be required to carry  
6 out the provisions of sections 5 to 34, inclusive, of this act.

7 **Sec. 34. 1. The Senior Citizens' Property Tax Assistance**  
8 **Account is hereby created in the State General Fund. The Account**  
9 **consists of money which is:**

10 (a) Received by the State Controller for credit to the Account  
11 pursuant to subsection 2; and

12 (b) Appropriated to the Account by the Legislature.

13 2. Notwithstanding any other provision of law, on the third  
14 Mondays of July, October, January and April of each year, each  
15 county treasurer shall deposit with the State Controller for credit  
16 to the Senior Citizens' Property Tax Assistance Account an  
17 amount of the property taxes received by the county treasurer  
18 equal to the amount authorized by the Legislature to be expended  
19 from the Account for that county multiplied by a percentage  
20 determined by dividing:

21 (a) The total ad valorem tax rate levied on a parcel or other  
22 taxable unit of property in the county, excluding:

23 (1) Any ad valorem tax rate levied on a parcel or other  
24 taxable unit of property by this State; and

25 (2) Any ad valorem tax rate levied on a parcel or other  
26 taxable unit of property in the county, the proceeds of which are  
27 pledged to the payment of obligations secured by those proceeds,  
28 unless an independent bond counsel representing the governing  
29 body in connection with the issuance of those obligations has  
30 issued an opinion stating that the use of a portion of the proceeds  
31 of the ad valorem tax rate for the purposes of sections 5 to 34,  
32 inclusive, of this act would not impair the contract for the sale of  
33 those obligations; and

34 (b) The total ad valorem tax rate levied on a parcel or other  
35 taxable unit of property in the county.

36 3. Money in the Senior Citizens' Property Tax Assistance  
37 Account must be used only to administer the provisions of sections  
38 5 to 34, inclusive, of this act and pay refunds granted pursuant to  
39 the provisions of sections 5 to 34, inclusive, of this act. From this  
40 Account, the sum of \$4 must be allowed for each claim which is  
41 received by the county assessor and submitted to the Division.

42 4. The Administrator may, from time to time, obtain from the  
43 State Controller a statement of the balance in the Senior Citizens'  
44 Property Tax Assistance Account. The Administrator shall provide  
45 for full refunds of all granted claims if the total amount of the



1 *claims does not exceed the balance in the Account. If the total*  
2 *amount of the claims exceeds that balance, the Administrator shall*  
3 *proportionately reduce each claim paid pursuant to section 22 of*  
4 *this act.*

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

10 **Sec. 35.** 1. This section becomes effective upon passage and  
11 approval.

12 2. Sections 1 to 34, inclusive, of this act become effective:

13 (a) Upon passage and approval for the purpose of adopting any  
14 regulations and performing any other preparatory administrative  
15 tasks that are necessary to carry out the provisions of this act; and

16 (b) On January 1, 2024, for all other purposes.

