

SENATE BILL NO. 122—SENATORS WOODHOUSE, SCHNEIDER,  
PARKS, CARE, COPENING; BREEDEN AND LEE

FEBRUARY 10, 2009

Referred to Committee on Taxation

SUMMARY—Revises the maximum amount of property tax assistance for certain senior citizens. (BDR 38-104)

FISCAL NOTE: Effect on Local Government: No.

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 senior citizens; revising the maximum amount of property tax assistance that is available for certain senior citizens; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Existing law authorizes a senior citizen who is at least 62 years of age and  
2 whose household income does not exceed a certain amount to receive a refund of  
3 all or a portion of the property tax accrued against his home. If the senior citizen  
4 owns his home, the amount of the refund must not exceed the amount of the  
5 accrued property tax or \$500, whichever is less. (NRS 427A.515) **Section 1** of this  
6 bill increases the maximum refund for such a senior citizen to the amount of the  
7 accrued property tax or \$1,000, whichever is less.

8 If the senior citizen rents his home, the amount of the refund must not exceed  
9 an amount equal to that portion of the rent which is deemed to constitute the  
10 accrued property tax on the rental property. (NRS 427A.520) Currently, 8.5 percent  
11 of the total annual rent paid by such a senior citizen is deemed to constitute accrued  
12 property tax. (NRS 427A.525) **Section 2** of this bill revises the amount of rent that  
13 is deemed to constitute accrued property tax to an amount equal to 8.5 percent of  
14 the total annual rent paid for the year or \$1,000, whichever is less.

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

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

3 427A.515 1. A senior citizen whose home is placed upon the  
4 secured or unsecured tax roll, who has owned the home and



\* S B 1 2 2 \*

1 maintained it as his primary residence since July 1 immediately  
2 preceding the filing of his claim and whose household income is not  
3 more than \$24,016, as adjusted pursuant to subsection 3, is entitled  
4 to a refund of the property tax accrued against his home, except as  
5 otherwise provided in subsection 2, as follows:

6 (a) If the amount of the applicant's household income is at or  
7 below the federally designated level signifying poverty for a family  
8 unit of one or two, the applicant is entitled to a refund of 100  
9 percent of the property taxes accrued.

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

15 2. The amount of the refund must not exceed the amount of the  
16 accrued property tax or ~~[\$500,]~~ \$1,000, whichever is less.

17 3. The maximum allowable income to qualify for a refund set  
18 forth in subsection 1 must be adjusted for each fiscal year by adding  
19 to \$24,016 the product of \$24,016 multiplied by the percentage  
20 increase in the Consumer Price Index from December 2002 to the  
21 November preceding the fiscal year for which the adjustment is  
22 calculated.

23 **Sec. 2.** NRS 427A.525 is hereby amended to read as follows:

24 427A.525 Rent deemed to constitute accrued property tax is  
25 8.5 percent of the total annual rent which a claimant has paid ~~[-]~~ *or*  
26 *\$1,000, whichever is less.*

27 **Sec. 3.** The amendatory provisions of this act apply to claims  
28 for assistance filed pursuant to NRS 427A.450 to 427A.600,  
29 inclusive, on or after January 1, 2010.

30 **Sec. 4.** This act becomes effective on July 1, 2009.

