

MOCK-UP

PROPOSED AMENDMENT 3578 TO ASSEMBLY BILL NO. 449

PREPARED FOR ASSEMBLYWOMAN GALLANT
APRIL 6, 2023

PREPARED BY THE LEGAL DIVISION

NOTE: THIS DOCUMENT SHOWS PROPOSED AMENDMENTS IN CONCEPTUAL FORM. THE LANGUAGE AND ITS PLACEMENT IN THE OFFICIAL AMENDMENT MAY DIFFER.

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.

Legislative Counsel's Digest:

Existing law provides a partial abatement of the property taxes levied on property for which an assessed valuation has previously been established, a remainder parcel of real property, ~~ertain~~ single-family residences **that are the primary residence of the owner** and certain residential rental dwellings. These partial abatements have the effect of establishing an annual cap on increases in property taxes. (NRS 361.4722, 361.4723, 361.4724) Under existing law, if ~~a taxpayer is aggrieved by a determination of the applicability of such a partial abatement, the taxpayer is authorized to submit a petition to the county assessor of the county in which the property is located for the review of that determination, and such a petition must be submitted on or before June 30 of the fiscal year for which the partial abatement is applied. (NRS 361.4734) This bill authorizes a taxpayer who, for the immediately preceding fiscal year, paid a greater amount of property taxes than would have otherwise been due because an applicable partial abatement was not applied or claimed, to petition the county assessor for a credit against property taxes due for the next fiscal year. Under this bill, any such credit may be carried forward to subsequent fiscal years.~~ **the county treasurer of a county determines that a taxpayer is entitled, for a fiscal year, to the partial abatement for a single-family residence that is the primary residence of the owner, but that the taxpayer failed to claim that partial abatement within the required period, the county treasurer is authorized, with the concurrence of the county assessor and without the approval of the board of county commissioners, to correct the tax roll during that fiscal year to provide that partial abatement to taxpayer for that fiscal year and provide a credit or refund to the taxpayer, as the county treasurer deems appropriate. This bill: (1) expands this provision by authorizing the county treasurer to make such a correction to the tax roll and issue such a credit or refund to a taxpayer for the immediately preceding fiscal year; and (2) removes the 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 thereto
2 a new section to read as follows:

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

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

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

26 ~~4. A taxpayer who is aggrieved by a determination of the Nevada~~
27 ~~Tax Commission rendered on an appeal made pursuant to subsection 3~~
28 ~~is entitled to a judicial review of that determination.]~~

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

1 abatement pursuant to NRS 361.4723 for the immediately preceding
2 fiscal year.

3 2. If the tax receiver corrects the tax roll of the county pursuant to
4 subsection 1 to indicate that the property of a taxpayer is eligible for a
5 partial abatement from taxation for the immediately preceding fiscal
6 year, the taxpayer is entitled to such a tax credit or refund, or
7 combination thereof, as the tax receiver deems appropriate.

8 **Sec. 1.5. NRS 361.773 is hereby amended to read as follows:**

9 361.773 1. If the tax receiver of a county determines that a taxpayer
10 has claimed and is entitled to a partial abatement from taxation for a fiscal
11 year pursuant to NRS 361.4723, but that the taxpayer ~~for good cause~~
12 failed to claim the partial abatement before the extension of the tax roll for
13 that fiscal year pursuant to NRS 361.465, the tax receiver may, with the
14 concurrence of the tax assessor and without the approval of the board of
15 county commissioners of that county, correct the tax roll of the county at
16 any time during that fiscal year to indicate that the affected property is
17 eligible for that partial abatement for that fiscal year.

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

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