XIV. APPENDIX B2 – PROPERTY TAX EXEMPTIONS GRANTED UNDER STATUTE FOR A PORTION OF A PROPERTY'S ASSESSED VALUE

1. **Radioactive Fallout Shelters** – Certain residential property to the extent of $1,000 assessed valuation if the property contains a shelter for protection against radioactive fallout. **NRS 361.078**

2. **Property of Surviving Spouses and Orphans** – The property of resident surviving spouses, not to exceed the amount of $1,000 of assessed valuation, multiplied by the percentage change in the Consumer Price Index between July 2004 and the July preceding the fiscal year for which the adjustment is calculated. The exemption may only be claimed in one county, and may not be claimed following the remarriage of the surviving spouse. **NRS 361.080**

3. **Property of Blind Person**s – The property of all blind residents, including community property (to the extent only of the blind person's interest therein), not to exceed the amount of $3,000 of assessed valuation, multiplied by the percentage change in the Consumer Price Index between July 2003 and the July preceding the fiscal year for which the adjustment is calculated. The exemption may only be claimed in one county. **NRS 361.085**

4. **Veterans' Property** – The value of property of certain residents of the state who have served on active duty in the military or who are in actual military service, not to exceed the amount of $2,000 of assessed valuation, multiplied by the percentage change in the Consumer Price Index between July 2003 and the July preceding the fiscal year for which the adjustment is calculated. **NRS 361.090 (See also NRS 361.0905)**

5. **Property of Veterans With Total Permanent Disabilities** – The value of property of a resident of the state of Nevada who has incurred a total permanent service-connected disability and has been honorably discharged from the Armed Forces of the United States, or his surviving spouse, not to exceed the amount of $20,000 of assessed valuation, multiplied by the percentage change in the Consumer Price Index between July 2003 and the July preceding the fiscal year for which the adjustment is calculated. **NRS 361.091**

6. **Property of Veterans With Eighty to Ninety-Nine Percent Permanent Disabilities** – The value of property of a resident of the state of Nevada who has incurred a permanent service-connected disability of 80 to 99 percent and has been honorably discharged from the Armed Forces of the United States, or his surviving spouse, not to exceed the amount of $15,000 of assessed valuation, multiplied by the percentage change in the Consumer Price Index between July 2003 and the July preceding the fiscal year for which the adjustment is calculated. **NRS 361.091**

7. **Property of Veterans With Sixty to Seventy-Nine Percent Permanent Disabilities** – The value of property of a resident of the state of Nevada who has incurred a permanent service-connected disability of 60 to 79 percent and has been honorably discharged from the Armed Forces of the United States, or his surviving spouse, not to exceed the amount of $10,000 of assessed valuation, multiplied by the percentage change in the Consumer Price Index between July 2003 and the July preceding the fiscal year for which the adjustment is calculated. **NRS 361.091**

8. **Property of Veterans With Multiple Permanent Disabilities** – If a veteran or the surviving spouse of a veteran submits, as proof of disability, documentation that indicates a percentage of permanent service-connected disability for more than one permanent service-connected disability, the amount of the exemption must be based on the total of those combined percentages, not to exceed 100 percent. **NRS 361.091**

9. **Property of Veterans' Organizations** – The value of funds, furniture, paraphernalia and regalia owned and used exclusively by any post of any national organization of ex-servicemen or ex-servicewomen for the legitimate purposes and customary objects of such posts, not to exceed the amount of $10,000 of assessed valuation, multiplied by the percentage change in the Consumer Price Index between July 2003 and the July preceding the fiscal year for which the adjustment is calculated. Real property of any such organization is totally exempt. **NRS 361.095**

NOTE: Under NRS 361.1565, the personal property tax exemption to which a surviving spouse, orphan child, blind person, veteran or surviving spouse of a disabled veteran is entitled pursuant to NRS 361.080, 361.085, 361.090 or 361.091 is reduced to the extent that he is allowed an exemption from the governmental services tax pursuant to Chapter 371 of NRS.