

LCB File No. R225-03

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: §§1 and 2, NRS 360.090, 360.250 and 361.? SB440.

**Section 1.** Chapter 361 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 through 7 of this regulation.

**Sec. 2. 1.** *An owner of property who wishes to file a claim to postpone the payment of all or any part of the property tax accrued against his residence pursuant to SB 440, Section 9, must apply to the county treasurer for the postponement of payment on or within 10 days following the day the last installment of taxes are due for the current fiscal year. A claim for postponement must be filed for each year in which taxes have accrued. The claim must be on a form approved by the Commission.*

*(a) Any fees, special assessments, or other non-ad valorem tax charges placed on the tax bill are not subject to a claim for postponement.*

*2. Except as otherwise provided in this section, a claim for the postponement of property taxes due pursuant to SB 440, Section 9, must contain information showing:*

*(a) Name, mailing address, and daytime telephone number of the claimant;*

*(b) Name and mailing address of all other owners of the property;*

*(c) Names of persons in household and the relationship and age of each person to the claimant;*

*(d) Street address and assessor's parcel number or identification number of the property for which the claim is made;*

*(e) The length of time the claimant has occupied the property for which the claim is made;*

*(f) Current assessed value of the property for which the claim is made;*

*(g) A list of all other real property in the State of Nevada owned by the claimant and all other owners of the property, including, without limitation, the county, street address, assessor's parcel number or identification number; and current assessed value of each parcel;*

*(h) A statement as to whether any owner of the property is subject to a bankruptcy proceeding, and if so, under what name and social security number;*

*(i) A statement that the property is the residence of the claimant;*

*(j) A statement as to whether the claimant or any owner of the property owes delinquent property taxes on the property for any year other than the year in which the claim is made;*

*(k) A statement by the claimant and all owners of the property explaining the circumstances beyond their control which caused the severe economic hardship;*

*(l) Total annual income of the members of the claimant's household as defined in SB 440, Section 5, with supporting documentation;*

*(m) A statement indicating the length of time the claimant expects the severe financial hardship to continue; and*

*(n) A statement as to whether the property taxes are paid by a mortgage company.*

*3. The following additional documentation must also be attached to the claim:*

*(a) A copy of the tax bill;*

*(b) A copy of the most recent U.S. Individual Income Tax Return filed with the Internal Revenue Service, for each owner of the property and members of the claimant's household; or a copy of the most recent Form W-2 from each employer of the claimant and members of his household and a copy of each Form 1099 and Schedule K-1 received, if the claimant did not file a U.S. Individual Income Tax Return. The treasurer may request a copy of the supporting schedules to the tax return if necessary.*

*(c) Documentation showing the claimant has occupied the residence for the six months immediately preceding the filing of the claim for postponement, such as utility bills; and*

*(d) Documentation showing the nature of the circumstances causing the severe economic hardship may include, but not be limited to, a statement from an attending physician describing the nature of the illness or injury and the estimated time necessary for recovery; or a letter of employee termination.*

**Sec. 3. 1. Upon receipt of the claim, the county treasurer must verify the following information:**

*(a) The last known owner of record by checking the public records;*

*(b) The assessor's parcel number, land use, total assessed value of the real property for which the claim is made, and whether the property is on the secured or unsecured roll by checking the records of the county assessor.*

*(c) Whether the claimant or any named owner is subject to a bankruptcy proceeding by checking the records of the U.S. Bankruptcy Court in Nevada;*

*(d) Whether the claimant or any named owner owes any delinquent property taxes on the residence for any year other than the year in which the claim is submitted; and*

*(e) Total assessed value for other real property in Nevada.*

**2. Based upon the information provided in Section 3 (1) above, the county treasurer shall determine the following:**

*(a) Whether the assessed value of the residence exceeds \$175,000;*

*(b) Whether the claimant and all other owners have one or more parcels of real property in Nevada, which when combined have an assessed value in excess of \$30,000, not including the property that is the subject of the claim;*

*(c) Whether the residence has been occupied by the claimant for the six months preceding the filing of the claim for postponement;*

*(d) Whether any owner is the subject of a bankruptcy proceeding;*

*(e) Whether delinquent taxes are owed on the parcel, including parcels derived from changes associated with lot line adjustments and amended maps as of June 30 of each year;*

*(f) Whether the total annual household income exceeds the federally designated poverty level, based on the immediately preceding 365 days of income; and*

*(g) Whether there is sufficient evidence to support a claim the economic hardship was due to circumstances beyond the control of the claimant.*

**3. If the county treasurer cannot determine whether the criteria of Section 9, SB 440 have been met due to lack of information, the claim will be deemed ineligible until such time as the claimant provides adequate information. If the reason for the determination of ineligibility is**

*due to lack of information, the county treasurer must indicate in his determination letter what additional information is necessary to make a determination of eligibility.*

*(a) The applicant may request a redetermination of eligibility upon submitting the information designated in the letter of determination no later than May 30th of the current fiscal year.*

*4. A claimant and all owners may own multiple parcels of real property so long as the total assessed value of all parcels combined, other than the residence, does not exceed \$30,000 pursuant to SB 440, Section 9(1)(b).*

*5. The property taxes assessed on a mobile or manufactured home meeting the definition of SB 440, Section 8, may be postponed.*

*6. Evidence of occupancy must show the name of the owner or owners, the address of the residence, and be dated such that a determination can be made about whether the residence has been occupied by the claimant for the six months immediately preceding the filing of the claim for postponement. Such evidence may include utility bills for each month of the immediately preceding six-month period. Other documents may also be considered. A driver's license by itself is insufficient evidence of occupancy.*

*7. The residence may be owned by a trust, provided that the claimant or other owners is one of the named trustors, and the claimant and other owners otherwise meet all the requirements of SB 440, Section 9. A certificate of trust must be attached to the claim showing the claimant or owners are one of the trustors.*

*8. In the event any of the criteria enumerated in Section 9 of SB 440 have not been met, the county treasurer must determine the claimant ineligible for the postponement of taxes.*

**Sec. 4. 1.** *Upon a determination of eligibility, the county treasurer must determine the amount of accrued taxes to be postponed and the period for which the accrued property tax will be postponed.*

*(a) If the taxes due for any installment of the current tax year are in arrears, the treasurer may postpone the taxes due for the entire current tax year or any portion thereof.*

*(b) The treasurer shall initially determine the length of time the postponement may continue, up to one year, based on the information contained in the claim.*

*(c) The period of postponement begins on the date the certificate of eligibility is filed with the county recorder.*

*2. A claimant may not receive a postponement of payment of property taxes for more than three consecutive years.*

*3. If the accrued taxes for the current year and in each year of the succeeding two years are postponed, the length of postponement must decrease in each succeeding year. For example, the first year of accrued taxes may be postponed up to three years; the second year of accrued taxes may be postponed up to two years, and the third year of accrued taxes may be postponed only for one year.*

**Sec. 5. 1.** *The form for the certificate of eligibility must be approved by the Nevada Tax Commission.*

*2. The certificate must be designed to meet the recording requirements of county recorders.*

*3. Information from the original claim filed by the claimant may not be shown on the certificate of eligibility, except for the items enumerated in SB 440, Section 13.*

**Sec. 6. 1.** *The Department may audit the information on any claims for postponement.*

*2. The Department must annually provide to the treasurers the current federally designated poverty level, based on the poverty guidelines updated periodically in the Federal Register by the U.S. Department of Health and Human Services under the authority of 42 U.S.C. 9902 (2), when the guidelines are published.*

**Sec. 7. 1.** *Eligibility for postponement of taxes does not confer any right to refund for taxes already paid.*

*2. The recorded certificate of eligibility does not defer or replace the notice of delinquent taxes required by NRS 361.5648, the issuance of a trustee's certificate required by NRS 361.570, or defer or extend the time between first becoming delinquent and the end of the redemption period.*

*3. If a certificate of eligibility is recorded, the notice of delinquency by publication required by NRS 361.565 may be postponed by the tax receiver of the county, and no publication fee will be charged during the period of eligibility.*

*4. In the event the residence is subject to a mortgage, the certificate of eligibility merely conveys a right to postponement of payment. The claimant must independently arrange with the mortgage company for the actual postponement of payment and concurrent adjustments to impound accounts.*

**Sec. 8. 1.** *The statement of total taxes postponed required by Section 16 of SB 440 must show the total taxes actually due as of the date of the statement and the total interest accrued.*

*(a) Penalties incurred for the current fiscal year and prior to the period of postponement effective on the date on which the certificate of eligibility is recorded, must be added to the statement of total taxes due.*

*(b) Interest is calculated in the same manner as provided in NRS 361.5648 during the period of postponement, except the interest rate of 6% provided for in SB 440 replaces the rate of interest provided for in NRS 361.5648 during the period of postponement.*

*(c) In the event a claim has been approved and is afterward revoked because the claimant made a materially false statement or other fraudulent device to secure a postponed payment of property tax, the calculation of interest and penalties will be made pursuant to NRS 361.483 and 361.5648, as though no postponement had taken place, plus a 10% penalty as provided in SB 440, Section 18.*

*2. Pursuant to SB 440, Section 15 (3), the claimant may pay all or part of the total taxes postponed prior to the date the taxes become due and payable. The treasurer must apply all partial payments first to the postponed taxes having the greatest age.*

*3. Any claim found to have been filed with fraudulent intent by the county treasurer will be referred to the county attorney for prosecution.*