

**ADOPTED REGULATION OF THE ADMINISTRATOR OF THE
AGING AND DISABILITY SERVICES DIVISION OF THE
DEPARTMENT OF HEALTH AND HUMAN SERVICES**

LCB File No. R018-12

Effective September 14, 2012

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

AUTHORITY: §1, NRS 427A.070 and section 10 of Senate Bill No. 423, chapter 391, Statutes of Nevada 2011, at page 2468.

A REGULATION relating to the Senior Citizens' Property Tax Assistance Program; repealing regulations relating to the Program; and providing other matters properly relating thereto.

Section 1. NAC 427A.500, 427A.505, 427A.510, 427A.520, 427A.530, 427A.540 and 427A.550 are hereby repealed.

TEXT OF REPEALED SECTIONS

427A.500 Definitions. (NRS 427A.590) As used in NAC 427A.500 to 427A.550, inclusive, unless the context otherwise requires, the words and terms defined in NRS 427A.460 to 427A.505, inclusive, have the meanings ascribed to them in those sections.

427A.505 Eligibility for homeowner's refund. (NRS 427A.590) To be eligible for a homeowner's refund pursuant to NRS 427A.515:

1. The name of the claimant applying for the refund must appear as the owner of the home on the secured or unsecured tax roll, except that the claimant does not become ineligible for a refund if the claimant has:

(a) Placed the title in a trust of which the claimant is a trustee.

(b) Purchased the property under a legal bill of sale.

2. The claimant must not be delinquent in paying the property taxes.

427A.510 Determination of member of household who may file claim. (NRS 427A.590)

In determining which person is to file the claim when the eligible members of the household cannot agree, the Administrator of the Aging and Disability Services Division of the Department of Health and Human Services shall direct that the:

1. Person who, in his or her discretion, is the most appropriate file the claim and that any benefit be made payable to both eligible persons jointly if the Administrator finds that the reason for the disagreement is an inability to agree upon disposition of the payment;

2. Eligible person who desires a benefit file the claim if the Administrator finds that the reason for the disagreement is that the other eligible person in the household does not desire to file for a claim; or

3. Person whom the Administrator deems to be the proper claimant, upon good cause shown, file the claim in any other case where there is a disagreement concerning the inability to procure the requisite consent.

427A.520 Filing of claims: Proof of age and income; income tax returns. (NRS 427A.590)

1. A claimant shall file proof of the claimant's age with his or her first claim by attaching a copy of his or her birth certificate, driver's license, social security letter, Medicare card, military discharge papers or other appropriate document.

2. A claimant may be required to file proof of the claimant's income by attaching a copy of his or her end-of-year statements, including, without limitation, Form 1099, Form 1098, Form W-2 and Form 1099-SA.

3. A claimant may be required to file a copy of his or her income tax returns with his or her annual claim.

427A.530 Extension of time to file claim. (NRS 427A.590) The Aging and Disability Services Division of the Department of Health and Human Services will extend the time to file a claim for a refund in the following situations:

1. If the claimant submits a certificate of a medical doctor, hospital administrator or other similarly responsible official, stating that the claimant was incapacitated by illness or disability for a minimum of 60 days immediately preceding the last day for the filing of claims, the claimant will be allowed an additional 30 days after the incapacity or disability within which to file the claim.

2. If the Aging and Disability Services Division determines that in its judgment good cause exists for a claimant's failure to file a claim timely, the claimant will be allowed such an additional period as the Aging and Disability Services Division determines to be appropriate and reasonable within which to file the claim.

427A.540 Claimant to retain proof of income received, age, residence and name. (NRS 427A.590) Each claimant shall retain:

1. Documentary evidence of proof of all income received, including, but not limited to, receipts or stubs representing tax free interest, wages, salaries, the untaxed portion of pensions or annuities, payments received under the Federal Social Security Act, railroad retirement or veterans' benefits, state and federal old age or welfare assistance benefits, disability payments and life insurance proceeds, for each tax year for which a refund is claimed under the Senior Citizens' Property Tax Assistance Act.

2. Adequate proof of age, residence and name, including, but not limited to, birth certificate, driver's license, Medicare card or military discharge papers.

427A.550 Renters refund: Rent deemed to constitute accrued property tax. (NRS 427A.590) If the amount paid by a claimant pursuant to a bona fide tenancy or leasing agreement for the right to occupy a home or lot during the calendar year immediately preceding the filing of his or her claim includes, without being stated separately, any amount paid:

1. For food, furnishings, nursing services, attendant care or institutional care, the total annual rent paid by the claimant shall be deemed to be 40 percent of the total amount paid pursuant to the tenancy or leasing agreement.

2. Except as otherwise provided in subsection 1, for utilities, the total annual rent paid by the claimant shall be deemed to be 85 percent of the total amount paid pursuant to the tenancy or leasing agreement.

NOTICE OF ADOPTION OF PROPOSED REGULATION
LCB File No. R018-12

The Aging and Disability Services Division of the Department of Health and Human Services adopted regulations assigned LCB File No. R018-12, which pertain to chapter 427A of the Nevada Administrative Code.

INFORMATIONAL STATEMENT

- 1. Statement of need for and purpose of the proposed regulation.**
Program was discontinued by the 2011 Legislature in Senate Bill 423.
- 2. A description of how public comment was solicited, a summary of public response, and explanation how other interested persons may obtain a copy of the summary.**
Notice of public workshop was posted on March 8, 2012, and workshop was held on March 22, 2012. Notice of public hearing was posted on May 7, 2012, and public hearing was held on June 7, 2012. Posting included e-mailing notices to public libraries in all counties in which Aging and Disability Services Division does not have an office, to all Division offices, to a list of other public places where interested parties would see the notice. The notice was also posted on the Division website. There was no public response to the proposed regulation.
- 3. The number of persons who: (a) attended each hearing; (b) testified at each hearing; and (c) submitted to the agency written statements.**
Twenty-three people attended the workshop statewide. No testimony was given. No written statements were received.
Twenty-eight people attended the public hearing statewide. No testimony was given. No written statements were received.
- 4. A description of how comment was solicited from affected businesses, a summary of their response and an explanation of how other interested persons may obtain a copy of the summary.**
Not applicable. Change due to legislative action
- 5. If the regulation was adopted without changing any part of the proposed regulation, a summary of the reasons for adopting the regulation without change.**
Not applicable
- 6. The estimated economic effect of the adopted regulation on the businesses which it is to regulate and on the public. These must be stated separately, and each case must include:**
 - a. Both adverse and beneficial effects;**
 - b. Both immediate and long-term effects;**Not applicable. No businesses were involved.

- 7. The estimated cost to the agency for enforcement of the adopted regulation.**
None
- 8. A description of any regulation of other state or government agencies which the proposed regulation overlaps or duplicates and a statement explaining why the duplication or overlapping is necessary. If the regulation overlaps or duplicates a federal regulation, the name of the regulating federal agency.**
Not applicable
- 9. If the regulation includes provisions that are more stringent than a federal regulation which regulates the same activity, a summary of such provisions.**
Not applicable
- 10. If the regulation provides a new fee or increases an existing fee, the total annual amount the agency expects to collect and the manner in which the money will be used.**
Not applicable