

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

LCB File No. R018-12

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

Authority: SB 423, 2011 Legislative Session

Delete Sections 427A.500 through 427A.550 pertaining to Senior Citizens' Property Tax Assistance Program.

NAC 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.

NAC 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.

NAC 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.

NAC 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.

NAC 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.

NAC 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.

NAC 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.