

Amendment No. CA7

Conference Committee Amendment to (BDR 32-630)
Senate Bill No. 95 First Reprint

Proposed by: Conference Committee

Amends: Summary: No Title: No Preamble: No Joint Sponsorship: No Digest: No

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.

KRO/MSN



Date: 5/31/2015

S.B. No. 95—Revises provisions governing the publication of property tax rolls.
(BDR 32-630)



SENATE BILL NO. 95—SENATOR PARKS

PREFILED JANUARY 30, 2015

Referred to Committee on Revenue and
Economic Development

SUMMARY—Revises provisions governing the publication of property tax rolls.
(BDR 32-630)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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

AN ACT relating to property tax; revising provisions governing the publication of
property tax rolls; and providing other matters properly relating
thereto.

Legislative Counsel’s Digest:

1 Under existing law, a county assessor is required to prepare and publish in a newspaper of
2 general circulation in the county a list of all the taxpayers on the secured roll in the county and
3 the total value of the property on which they pay taxes or print and deliver or mail such a list
4 and valuations to each taxpayer in the county. (NRS 361.300) This bill requires a board of
5 county commissioners to direct the county assessor to publish this list and valuations on an
6 Internet website maintained by the county assessor or the county. This bill also requires a
7 board of county commissioners to direct the county assessor in a county whose population is
8 less than 100,000 (currently counties other than Clark and Washoe Counties) to make not
9 fewer than 10 copies of this list and valuations available to the public free of charge.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. NRS 361.300 is hereby amended to read as follows:

1 361.300 1. On or before January 1 of each year, the county assessor shall
2 transmit to the county clerk, post at the front door of the courthouse and publish in
3 a newspaper published in the county a notice to the effect that the secured tax roll is
4 completed and open for inspection by interested persons of the county. A notice
5 issued pursuant to this subsection must include a statement that the secured tax roll
6 is available for inspection as specified in paragraph (b) of subsection 3. The
7 statement published in the newspaper must be displayed in the format used for
8 advertisements and printed in at least 10-point bold type or font.

9
10 2. If the county assessor fails to complete the assessment roll in the manner
11 and at the time specified in this section, the board of county commissioners shall
12 not allow the county assessor a salary or other compensation for any day after

1 January 1 during which the roll is not completed, unless excused by the board of
2 county commissioners.

3 3. Except as otherwise provided in subsection 4, each board of county
4 commissioners shall by resolution, before December 1 of any fiscal year in which
5 assessment is made, require the county assessor to prepare a list of all the taxpayers
6 on the secured roll in the county and the total valuation of property on which they
7 severally pay taxes and direct the county assessor:

8 (a) To cause, *on or before January 1 of the fiscal year in which assessment*
9 *is made*, such list and valuations to be:

10 (1) Printed and delivered by the county assessor or mailed by him or her
11 ~~on or before January 1 of the fiscal year in which assessment is made~~ to each
12 taxpayer in the county; ~~or~~

13 (2) Published once ~~on or before January 1 of the fiscal year in which~~
14 ~~assessment is made~~ in a newspaper of general circulation in the county; *or*

15 (3) *Published on an Internet website that is maintained by the county*
16 *assessor or, if the county assessor does not maintain an Internet website, on an*
17 *Internet website that is maintained by the county; and*

18 (b) To cause, *on or before January 1 of the fiscal year in which assessment*
19 *is made*, such list and valuations to be:

20 (1) Posted in a public area of the public libraries and branch libraries
21 located in the county;

22 (2) Posted at the office of the county assessor; and

23 (3) ~~Published~~ *If the list and valuations are printed and delivered or*
24 *mailed pursuant to subparagraph (1) of paragraph (a) or published in a*
25 *newspaper of general circulation pursuant to subparagraph (2) of paragraph (a),*
26 *published on an Internet website that is maintained by the county assessor or, if the*
27 *county assessor does not maintain an Internet website, on an Internet website that is*
28 *maintained by the county* ~~H~~;

29 (c) *In a county whose population is less than 100,000, to make not fewer*
30 *than 10 copies of such list and valuations available to the public free of charge*
31 *during normal business hours at the main administrative office of the county for*
32 *at least 60 days after the date on which the list and valuations are made available*
33 *to the public pursuant to paragraph (b); and*

34 (d) *If the county assessor publishes the list and valuations on an Internet*
35 *website that is maintained by the county assessor or the county pursuant to*
36 *subparagraph (3) of paragraph (a), to provide notice in a newspaper of general*
37 *circulation in the county four times each year which:*

38 (1) *Indicates that the list and valuations have been made available to the*
39 *public on the Internet website maintained by the county assessor or the county;*

40 (2) *Provides the address of the Internet website on which the list and*
41 *valuations may be accessed or retrieved;*

42 (3) *Is displayed in the format used for advertisements and printed in at*
43 *least 10-point bold type or font;*

44 (4) *Provides an explanation of how property tax rates are determined;*

45 (5) *Provides an explanation of how property tax abatements are applied*
46 *and how tax relief may be obtained;*

47 (6) *Provides information on how often assessed values change;*

48 (7) *Provides information on how to file an appeal to the county board of*
49 *equalization and the State Board of Equalization;*

50 (8) *Provides the due dates for payments;*

51 (9) *Provides an explanation of exemptions and how to apply for an*
52 *exemption; and*

1 ***(10) Includes a statement of certification by the assessor that the roll is***
2 ***complete and accurate.***

3 4. A board of county commissioners may, in the resolution required by
4 subsection 3, authorize the county assessor not to deliver or mail the list, as
5 provided in subparagraph (1) of paragraph (a) of subsection 3, to taxpayers whose
6 property is assessed at \$1,000 or less and direct the county assessor to mail to each
7 such taxpayer a statement of the amount of his or her assessment. Failure by a
8 taxpayer to receive such a mailed statement does not invalidate any assessment.

9 5. The several boards of county commissioners in the State may allow the bill
10 contracted with their approval by the county assessor under this section on a claim to
11 be allowed and paid as are other claims against the county.

12 6. Whenever:

13 (a) Any property on the secured tax roll is appraised or reappraised pursuant to
14 NRS 361.260, the county assessor shall, on or before December 18 of the fiscal
15 year in which the appraisal or reappraisal is made, deliver or mail to each owner of
16 such property a written notice stating the assessed valuation of the property as
17 determined from the appraisal or reappraisal. A notice issued pursuant to this
18 paragraph must include a statement that the secured tax roll ~~is~~ ***will be*** available for
19 inspection ***on or before January 1*** as specified in paragraph (b) of subsection 3 ~~+~~
20 ***and subparagraph (3) of paragraph (a) of subsection 3, if applicable, and must***
21 ***specify the locations at which the secured tax roll will be available for inspection,***
22 ***including the address of the Internet website on which the secured tax role may***
23 ***be accessed or retrieved.*** If such a statement is published in a newspaper, the
24 statement must be displayed in the format used for advertisements and printed in at
25 least 10-point bold type or font.

26 (b) Any personal property billed on the unsecured tax roll is appraised or
27 reappraised pursuant to NRS 361.260, the delivery or mailing to the owner of such
28 property of an individual tax bill or individual tax notice for the property shall be
29 deemed to constitute adequate notice to the owner of the assessed valuation of the
30 property as determined from the appraisal or reappraisal.

31 7. If the secured tax roll is changed pursuant to NRS 361.310, the county
32 assessor shall mail an amended notice of assessed valuation to each affected
33 taxpayer. The notice must include:

34 (a) The information set forth in subsection 6 for the new assessed valuation.

35 (b) The dates for appealing the new assessed valuation.

36 8. Failure by the taxpayer to receive a notice required by this section does not
37 invalidate the appraisal or reappraisal.

38 9. In addition to complying with subsections 6 and 7, a county assessor shall:

39 (a) Provide without charge a copy of a notice of assessed valuation to the
40 owner of the property upon request.

41 (b) Post the information included in a notice of assessed valuation on a website
42 or other Internet site, if any, that is operated or administered by or on behalf of the
43 county or the county assessor.

44 **Sec. 1.5.** Section 1 of this act is hereby amended to read as follows:

45 Section 1. NRS 361.300 is hereby amended to read as follows:

46 361.300 1. On or before January 1 of each year, the county assessor
47 shall transmit to the county clerk, post at the front door of the courthouse
48 and publish in a newspaper published in the county a notice to the effect
49 that the secured tax roll is completed and open for inspection by interested
50 persons of the county. A notice issued pursuant to this subsection must
51 include a statement that the secured tax roll is available for inspection as
52 specified in paragraph (b) of subsection 3. The statement published in the

1 newspaper must be displayed in the format used for advertisements and
2 printed in at least 10-point bold type or font.

3 2. If the county assessor fails to complete the assessment roll in the
4 manner and at the time specified in this section, the board of county
5 commissioners shall not allow the county assessor a salary or other
6 compensation for any day after January 1 during which the roll is not
7 completed, unless excused by the board of county commissioners.

8 3. Except as otherwise provided in subsection 4, each board of county
9 commissioners shall by resolution, before December 1 of any fiscal year in
10 which assessment is made, require the county assessor to prepare a list of
11 all the taxpayers on the secured roll in the county and the total valuation of
12 property on which they severally pay taxes and direct the county assessor:

13 (a) To cause, on or before January 1 of the fiscal year in which
14 assessment is made, such list and valuations to be:

15 (1) Printed and delivered by the county assessor or mailed by him
16 or her to each taxpayer in the county;

17 (2) Published once in a newspaper of general circulation in the
18 county; or

19 (3) Published on an Internet website that is maintained by the
20 county assessor or, if the county assessor does not maintain an Internet
21 website, on an Internet website that is maintained by the county; and

22 (b) To cause, on or before January 1 of the fiscal year in which
23 assessment is made, such list and valuations to be:

24 (1) Posted in a public area of the public libraries and branch
25 libraries located in the county;

26 (2) Posted at the office of the county assessor; and

27 (3) If the list and valuations are printed and delivered or mailed
28 pursuant to subparagraph (1) of paragraph (a) or published in a newspaper
29 of general circulation pursuant to subparagraph (2) of paragraph (a),
30 published on an Internet website that is maintained by the county assessor
31 or, if the county assessor does not maintain an Internet website, on an
32 Internet website that is maintained by the county;

33 (c) In a county whose population is less than 100,000, to make not
34 fewer than 10 copies of such list and valuations available to the public free
35 of charge during normal business hours at the main administrative office of
36 the county for at least 60 days after the date on which the list and valuations
37 are made available to the public pursuant to paragraph (b); and

38 (d) If the county assessor publishes the list and valuations on an
39 Internet website that is maintained by the county assessor or the county
40 pursuant to subparagraph (3) of paragraph (a), to provide notice in a
41 newspaper of general circulation in the county ~~four times each year~~, *on*
42 *or before January 1 of the fiscal year in which assessment is made*,
43 which:

44 (1) Indicates that the list and valuations have been made available
45 to the public on the Internet website maintained by the county assessor or
46 the county;

47 (2) Provides the address of the Internet website on which the list
48 and valuations may be accessed or retrieved; *and*

49 (3) Is displayed in the format used for advertisements and printed
50 in at least 10-point bold type or font. †

51 ~~(4) Provides an explanation of how property tax rates are~~
52 ~~determined;~~

~~(5) Provides an explanation of how property tax abatements are applied and how tax relief may be obtained;~~
~~(6) Provides information on how often assessed values change;~~
~~(7) Provides information on how to file an appeal to the county board of equalization and the State Board of Equalization;~~
~~(8) Provides the due dates for payments;~~
~~(9) Provides an explanation of exemptions and how to apply for an exemption; and~~
~~(10) Includes a statement of certification by the assessor that the roll is complete and accurate.]~~

4. A board of county commissioners may, in the resolution required by subsection 3, authorize the county assessor not to deliver or mail the list, as provided in subparagraph (1) of paragraph (a) of subsection 3, to taxpayers whose property is assessed at \$1,000 or less and direct the county assessor to mail to each such taxpayer a statement of the amount of his or her assessment. Failure by a taxpayer to receive such a mailed statement does not invalidate any assessment.

5. The several boards of county commissioners in the State may allow the bill contracted with their approval by the county assessor under this section on a claim to be allowed and paid as are other claims against the county.

6. Whenever:

(a) Any property on the secured tax roll is appraised or reappraised pursuant to NRS 361.260, the county assessor shall, on or before December 18 of the fiscal year in which the appraisal or reappraisal is made, deliver or mail to each owner of such property a written notice stating the assessed valuation of the property as determined from the appraisal or reappraisal. A notice issued pursuant to this paragraph must include a statement that the secured tax roll will be available for inspection on or before January 1 as specified in paragraph (b) of subsection 3 and subparagraph (3) of paragraph (a) of subsection 3, if applicable, and must specify the locations at which the secured tax roll will be available for inspection, including the address of the Internet website on which the secured tax role may be accessed or retrieved. If such a statement is published in a newspaper, the statement must be displayed in the format used for advertisements and printed in at least 10-point bold type or font.

(b) Any personal property billed on the unsecured tax roll is appraised or reappraised pursuant to NRS 361.260, the delivery or mailing to the owner of such property of an individual tax bill or individual tax notice for the property shall be deemed to constitute adequate notice to the owner of the assessed valuation of the property as determined from the appraisal or reappraisal.

7. If the secured tax roll is changed pursuant to NRS 361.310, the county assessor shall mail an amended notice of assessed valuation to each affected taxpayer. The notice must include:

(a) The information set forth in subsection 6 for the new assessed valuation.

(b) The dates for appealing the new assessed valuation.

8. Failure by the taxpayer to receive a notice required by this section does not invalidate the appraisal or reappraisal.

9. In addition to complying with subsections 6 and 7, a county assessor shall:

1 (a) Provide without charge a copy of a notice of assessed valuation to
2 the owner of the property upon request.

3 (b) Post the information included in a notice of assessed valuation on a
4 website or other Internet site, if any, that is operated or administered by or
5 on behalf of the county or the county assessor.

6 **Sec. 2.** 1. This section and section 1 of this act become effective on July 1,
7 2015.

8 2. Section 1.5 of this act becomes effective on July 1, ~~2017,~~ 2016.