

ASSEMBLY BILL NO. 295—ASSEMBLYMEN YUREK,  
GRAY, D’SILVA; GALLANT, HANSEN AND HARDY

MARCH 14, 2023

Referred to Committee on Revenue

SUMMARY—Revises provisions relating to certain tax exemptions for veterans and surviving spouses of veterans. (BDR 32-691)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.  
Effect on the State: Yes.

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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 taxation; revising provisions relating to certain tax exemptions for veterans and surviving spouses of veterans; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 Existing law exempts from property taxes \$1,000 of the assessed valuation of  
2 property, adjusted each fiscal year using the Consumer Price Index, in which a  
3 surviving spouse who is a resident of this State has an interest. (NRS 361.080)  
4 Existing law also exempts from property taxes \$2,000 of the assessed valuation of  
5 property, as adjusted each fiscal year using the Consumer Price Index, in which a  
6 veteran who served on active duty under certain circumstances has an interest.  
7 (NRS 361.090) **Section 1** of this bill expands this exemption so that a person who  
8 is a resident of this State and is the surviving spouse of such a veteran is entitled to  
9 the veteran’s exemption from property taxes. Under **section 1**, the surviving spouse  
10 of a veteran who receives the veteran’s exemption from property taxes would not  
11 be entitled to an additional exemption under existing law for surviving spouses.

12 Existing law provides a partial exemption from property taxes for a veteran  
13 with a permanent service-connected disability, or the surviving spouse of such a  
14 veteran, and prohibits a person who claims this partial exemption as a disabled  
15 veteran from obtaining the other property tax exemption otherwise allowable for  
16 a veteran. Existing law, however, provides that a person who qualifies as both a  
17 veteran and also the surviving spouse of a veteran with a permanent service-  
18 connected disability may claim both of the veterans’ exemptions from property  
19 taxes. (NRS 361.091) **Section 2** of this bill provides that a person who is the  
20 surviving spouse of a veteran with a service-connected disability is not entitled to  
21 the additional exemption as the surviving spouse of a veteran under **section 1** of  
22 this bill.



Existing law provides an exemption from the governmental services taxes otherwise due on vehicles of surviving spouses, to the extent of \$1,000 of the determined valuation, as adjusted each fiscal year using the Consumer Price Index. (NRS 371.101) Under existing law, veterans who served on active duty under certain circumstances are entitled to an exemption from the governmental services taxes otherwise due on vehicles of veterans, to the extent of \$2,000 of the determined valuation, as adjusted each fiscal year using the Consumer Price Index. (NRS 371.103) **Section 3** of this bill expands this exemption so that a person who is a resident of this State and is the surviving spouse of such a veteran is entitled to the veteran's exemption. Under **section 3**, the surviving spouse of a veteran who receives the veteran's exemption from the governmental services taxes would not be entitled to an additional exemption under existing law for surviving spouses.

Existing law provides a partial exemption from governmental services taxes for a veteran with a permanent service-connected disability, or the surviving spouse of such a veteran, and prohibits a person who claims this partial exemption as a disabled veteran from obtaining the other exemption from governmental services taxes otherwise allowable for a veteran. Existing law, however, provides that a person who qualifies as both a veteran and the surviving spouse of a veteran with a permanent service-connected disability may claim both of the veterans' exemptions from governmental services taxes. (NRS 371.104) **Section 4** of this bill: (1) maintains the authorization of a person who is a veteran and also the surviving spouse of a veteran with a permanent service-connected disability to claim both the exemption for veterans and the exemption for surviving spouses of veterans with a permanent service-connected disability; and (2) provides that a person who is the surviving spouse of a veteran with a service-connected disability is not entitled to an additional exemption as the surviving spouse of a veteran pursuant to **section 3** of this bill.

Under existing law, the partial exemption from property taxes to which a surviving spouse or veteran is entitled is reduced to the extent of any partial exemption from governmental services taxes allowed for the surviving spouse or veteran. Thus, any exemption from property taxes to which a surviving spouse of a veteran is entitled pursuant to **section 1** will be reduced to the extent of any partial exemption from governmental services taxes allowed to the surviving spouse pursuant to **section 3**. (NRS 361.1565)

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

**Section 1.** NRS 361.090 is hereby amended to read as follows:

361.090 1. The property, to the extent of \$2,000 assessed valuation, of any actual bona fide resident of the State of Nevada who:

(a) Has served a minimum of 90 continuous days on active duty, who was assigned to active duty at some time between April 21, 1898, and June 15, 1903, or between April 6, 1917, and November 11, 1918, or between December 7, 1941, and December 31, 1946, or between June 25, 1950, and May 7, 1975, or between September 26, 1982, and December 1, 1987, or between October 23, 1983, and November 21, 1983, or between December 20, 1989, and January 31, 1990, or between August 2,



1 1990, and April 11, 1991, or between December 5, 1992, and  
2 March 31, 1994, or between November 20, 1995, and December 20,  
3 1996;

4 (b) Has served on active duty in connection with carrying out  
5 the authorization granted to the President of the United States in  
6 Public Law 102-1; or

7 (c) Has served on active duty in connection with a campaign or  
8 expedition for service in which a medal has been authorized by the  
9 Government of the United States, regardless of the number of days  
10 served on active duty,

11 ➤ and who received, upon severance from service, an honorable  
12 discharge or certificate of satisfactory service from the Armed  
13 Forces of the United States, or who, having so served, is still serving  
14 in the Armed Forces of the United States, is exempt from taxation.

15 *The property, to the extent of \$2,000 assessed valuation, of any*  
16 *actual bona fide resident of the State of Nevada who is the*  
17 *surviving spouse of a person who satisfied the requirements of*  
18 *paragraph (a), (b) or (c) and who received, upon severance from*  
19 *service, an honorable discharge or certificate of satisfactory*  
20 *service from the Armed Forces of the United States, is exempt*  
21 *from taxation.*

22 2. For the purpose of this section, the first \$2,000 assessed  
23 valuation of property in which an applicant has any interest shall be  
24 deemed the property of the applicant.

25 3. The exemption may be allowed only to a claimant who files  
26 an affidavit with his or her claim for exemption on real property  
27 pursuant to NRS 361.155. The affidavit may be filed at any time by  
28 a person claiming exemption from taxation on personal property.

29 4. The affidavit must be made before the county assessor or a  
30 notary public and filed with the county assessor. It must state that  
31 the affiant is a bona fide resident of the State of Nevada who meets  
32 all the other requirements of subsection 1 and that the exemption is  
33 not claimed in any other county in this State. After the filing of the  
34 original affidavit, the county assessor shall, except as otherwise  
35 provided in this subsection, mail a form for:

36 (a) The renewal of the exemption; and

37 (b) The designation of any amount to be credited to the Gift  
38 Account for the Veterans Home in Southern Nevada or the Gift  
39 Account for the Veterans Home in Northern Nevada established  
40 pursuant to NRS 417.145,

41 ➤ to the person each year following a year in which the exemption  
42 was allowed for that person. The form must be designed to facilitate  
43 its return by mail by the person claiming the exemption. If so  
44 requested by the person claiming the exemption, the county assessor  
45 may provide the form to the person by electronic means in lieu of by



1 mail. The county assessor may authorize the return of the form by  
2 electronic means in accordance with the provisions of chapter 719  
3 of NRS.

4 5. Persons in actual military service are exempt during the  
5 period of such service from filing the annual forms for renewal of  
6 the exemption, and the county assessors shall continue to grant the  
7 exemption to such persons on the basis of the original affidavits  
8 filed. In the case of any person who has entered the military service  
9 without having previously made and filed an affidavit of exemption,  
10 the affidavit may be filed in his or her behalf during the period of  
11 such service by any person having knowledge of the facts.

12 6. Before allowing any veteran's exemption pursuant to the  
13 provisions of this chapter, the county assessor shall require proof of  
14 status of the veteran, and for that purpose shall require production of  
15 an honorable discharge or certificate of satisfactory service or a  
16 certified copy thereof, or such other proof of status as may be  
17 necessary.

18 7. *A surviving spouse claiming an exemption pursuant to this*  
19 *section must file with the county assessor an affidavit declaring*  
20 *that:*

21 (a) *The surviving spouse was married to and living with the*  
22 *veteran for the 5 years preceding his or her death;*

23 (b) *The veteran was eligible for the exemption at the time of*  
24 *his or her death or would have been eligible if the veteran had*  
25 *been a resident of the State of Nevada;*

26 (c) *The surviving spouse has not remarried; and*

27 (d) *The surviving spouse is a bona fide resident of the State of*  
28 *Nevada.*

29 *↪ The affidavit required by this subsection is in addition to*  
30 *the certification required pursuant to subsections 4 and 6. After*  
31 *the filing of the original affidavit required by this subsection, the*  
32 *county assessor shall, except as otherwise provided in this*  
33 *subsection, mail a form for renewal of the exemption to the person*  
34 *each year following a year in which the exemption was allowed for*  
35 *that person. The form must be designed to facilitate its return by*  
36 *mail by the person claiming the exemption. If so requested by the*  
37 *person claiming the exemption, the county assessor may provide*  
38 *the form to the person by electronic means in lieu of by mail. The*  
39 *county assessor may authorize the return of the form by electronic*  
40 *means in accordance with the provisions of chapter 719 of NRS.*

41 8. *If a tax exemption is allowed under this section to a person*  
42 *who qualifies for the exemption as the surviving spouse of a*  
43 *veteran, that person is not entitled to an exemption under*  
44 *NRS 361.080.*



1 9. If any person files a false affidavit or produces false proof to  
2 the county assessor or a notary public and, as a result of the false  
3 affidavit or false proof, the person is allowed a tax exemption to  
4 which the person is not entitled, the person is guilty of a gross  
5 misdemeanor.

6 ~~[8.]~~ 10. Beginning with the 2005-2006 Fiscal Year, the  
7 monetary amounts in subsections 1 and 2 must be adjusted for each  
8 fiscal year by adding to the amount the product of the amount  
9 multiplied by the percentage increase in the Consumer Price Index  
10 (All Items) from July 2003 to the July preceding the fiscal year for  
11 which the adjustment is calculated. The Department shall provide to  
12 each county assessor the adjusted amount, in writing, on or before  
13 September 30 of each year.

14 **Sec. 2.** NRS 361.091 is hereby amended to read as follows:

15 361.091 1. A bona fide resident of the State of Nevada who  
16 has incurred a permanent service-connected disability and has been  
17 honorably discharged from the Armed Forces of the United States,  
18 or his or her surviving spouse, is entitled to an exemption.

19 2. The amount of exemption is based on the total percentage of  
20 permanent service-connected disability. The maximum allowable  
21 exemption for total permanent disability is the first \$20,000 assessed  
22 valuation. A person with a permanent service-connected disability  
23 of:

24 (a) Eighty to 99 percent, inclusive, is entitled to an exemption of  
25 \$15,000 assessed value.

26 (b) Sixty to 79 percent, inclusive, is entitled to an exemption of  
27 \$10,000 assessed value.

28 ➔ For the purposes of this section, any property in which an  
29 applicant has any interest is deemed to be the property of the  
30 applicant.

31 3. The exemption may be allowed only to a claimant who has  
32 filed an affidavit with his or her claim for exemption on real  
33 property pursuant to NRS 361.155. The affidavit may be made at  
34 any time by a person claiming an exemption from taxation on  
35 personal property.

36 4. The affidavit must be made before the county assessor or a  
37 notary public and be filed with the county assessor. It must state that  
38 the affiant is a bona fide resident of the State of Nevada, that the  
39 affiant meets all the other requirements of subsection 1 and that the  
40 exemption is not claimed in any other county within this State. After  
41 the filing of the original affidavit, the county assessor shall, except  
42 as otherwise provided in this subsection, mail a form for:

43 (a) The renewal of the exemption; and

44 (b) The designation of any amount to be credited to the Gift  
45 Account for the Veterans Home in Southern Nevada or the Gift



1 Account for the Veterans Home in Northern Nevada established  
2 pursuant to NRS 417.145,

3 ↪ to the person each year following a year in which the exemption  
4 was allowed for that person. The form must be designed to facilitate  
5 its return by mail by the person claiming the exemption. If so  
6 requested by the person claiming the exemption, the county assessor  
7 may provide the form to the person by electronic means in lieu of by  
8 mail. The county assessor may authorize the return of the form by  
9 electronic means in accordance with the provisions of chapter 719  
10 of NRS.

11 5. Before allowing any exemption pursuant to the provisions of  
12 this section, the county assessor shall require proof of the  
13 applicant's status, and for that purpose shall require the applicant to  
14 produce an original or certified copy of:

15 (a) An honorable discharge or other document of honorable  
16 separation from the Armed Forces of the United States which  
17 indicates the total percentage of his or her permanent service-  
18 connected disability;

19 (b) A certificate of satisfactory service which indicates the total  
20 percentage of his or her permanent service-connected disability; or

21 (c) A certificate from the United States Department of Veterans  
22 Affairs or any other military document which shows that he or she  
23 has incurred a permanent service-connected disability and which  
24 indicates the total percentage of that disability, together with a  
25 certificate of honorable discharge or satisfactory service.

26 6. A surviving spouse claiming an exemption pursuant to this  
27 section must file with the county assessor an affidavit declaring that:

28 (a) The surviving spouse was married to and living with the  
29 veteran who incurred a permanent service-connected disability for  
30 the 5 years preceding his or her death;

31 (b) The veteran was eligible for the exemption at the time of his  
32 or her death or would have been eligible if the veteran had been a  
33 resident of the State of Nevada;

34 (c) The surviving spouse has not remarried; and

35 (d) The surviving spouse is a bona fide resident of the State of  
36 Nevada.

37 ↪ The affidavit required by this subsection is in addition to the  
38 certification required pursuant to subsections 4 and 5. After the  
39 filing of the original affidavit required by this subsection, the county  
40 assessor shall, except as otherwise provided in this subsection, mail  
41 a form for renewal of the exemption to the person each year  
42 following a year in which the exemption was allowed for that  
43 person. The form must be designed to facilitate its return by mail by  
44 the person claiming the exemption. If so requested by the person  
45 claiming the exemption, the county assessor may provide the form



1 to the person by electronic means in lieu of by mail. The county  
2 assessor may authorize the return of the form by electronic means in  
3 accordance with the provisions of chapter 719 of NRS.

4 7. If a veteran or the surviving spouse of a veteran submits, as  
5 proof of disability, documentation that indicates a percentage of  
6 permanent service-connected disability for more than one permanent  
7 service-connected disability, the amount of the exemption must be  
8 based on the total of those combined percentages, not to exceed 100  
9 percent.

10 8. If a tax exemption is allowed under this section to a person  
11 who qualifies for the exemption:

12 (a) As a veteran with a permanent service-connected disability,  
13 that person is not entitled to an exemption under NRS 361.090.

14 (b) Solely as the surviving spouse of a veteran with a permanent  
15 service-connected disability, the allowance of a tax exemption under  
16 this section does not affect the eligibility of that person for an  
17 exemption *as a veteran* under NRS 361.090.

18 9. If any person files a false affidavit or produces false proof to  
19 the county assessor or a notary public and, as a result of the false  
20 affidavit or false proof, the person is allowed a tax exemption to  
21 which the person is not entitled, the person is guilty of a gross  
22 misdemeanor.

23 10. Beginning with the 2005-2006 Fiscal Year, the monetary  
24 amounts in subsection 2 must be adjusted for each fiscal year by  
25 adding to the amount the product of the amount multiplied by the  
26 percentage increase in the consumer price inflation index from July  
27 2003 to the July preceding the fiscal year for which the adjustment  
28 is calculated. The Department shall provide to each county assessor  
29 the adjusted amount, in writing, on or before September 30 of each  
30 year.

31 11. For the purposes of this section, "consumer price inflation  
32 index" means the Consumer Price Index for All Urban Consumers,  
33 West Region (All Items), as published by the United States  
34 Department of Labor or, if that index ceases to be published by the  
35 United States Department of Labor, the published index that most  
36 closely resembles that index, as determined by the Department.

37 **Sec. 3.** NRS 371.103 is hereby amended to read as follows:

38 371.103 1. Vehicles, to the extent of \$2,000 determined  
39 valuation, registered by any actual bona fide resident of the State of  
40 Nevada who:

41 (a) Has served a minimum of 90 days on active duty, who was  
42 assigned to active duty at some time between April 21, 1898, and  
43 June 15, 1903, or between April 6, 1917, and November 11, 1918,  
44 or between December 7, 1941, and December 31, 1946, or between  
45 June 25, 1950, and May 7, 1975, or between September 26, 1982,



1 and December 1, 1987, or between October 23, 1983, and  
2 November 21, 1983, or between December 20, 1989, and  
3 January 31, 1990, or between August 2, 1990, and April 11, 1991,  
4 or between December 5, 1992, and March 31, 1994, or between  
5 November 20, 1995, and December 20, 1996;

6 (b) Has served a minimum of 90 continuous days on active duty  
7 none of which was for training purposes, who was assigned to active  
8 duty at some time between January 1, 1961, and May 7, 1975;

9 (c) Has served on active duty in connection with carrying out  
10 the authorization granted to the President of the United States in  
11 Public Law 102-1; or

12 (d) Has served on active duty in connection with a campaign or  
13 expedition for service in which a medal has been authorized by the  
14 Government of the United States, regardless of the number of days  
15 served on active duty,

16 ➡ and who received, upon severance from service, an honorable  
17 discharge or certificate of satisfactory service from the Armed  
18 Forces of the United States, or who, having so served, is still serving  
19 in the Armed Forces of the United States, is exempt from taxation.

20 *Vehicles, to the extent of \$2,000 determined valuation, registered*  
21 *by any actual bona fide resident of the State of Nevada who is the*  
22 *surviving spouse of a person who satisfied the requirements of*  
23 *paragraph (a), (b) or (c) and who received, upon severance from*  
24 *service, an honorable discharge or certificate of satisfactory*  
25 *service from the Armed Forces of the United States, are exempt*  
26 *from taxation.*

27 2. In lieu of claiming the exemption from taxation set forth in  
28 subsection 1 in his or her name, a veteran may transfer the  
29 exemption to his or her current spouse. To transfer the exemption,  
30 the veteran must file an affidavit of transfer with the Department in  
31 the county where the exemption would otherwise have been  
32 claimed. The affidavit of transfer must be made before an authorized  
33 employee of the Department or a notary public. If a veteran makes  
34 such a transfer:

35 (a) The spouse of the veteran is entitled to the exemption in the  
36 same manner as if the spouse were the veteran;

37 (b) The veteran is not entitled to the exemption for the duration  
38 of the transfer;

39 (c) The transfer expires upon the earlier of:

40 (1) The termination of the marriage;

41 (2) The death of the veteran; or

42 (3) The revocation of the transfer by the veteran as described  
43 in paragraph (d); and

44 (d) The veteran may, at any time, revoke the transfer of the  
45 exemption by filing with the Department in the county where the





1 exemption is claimed an affidavit made before an authorized  
2 employee of the Department or a notary public.

3 3. For the purpose of this section, the first \$2,000 determined  
4 valuation of vehicles in which a person described in subsection 1 or  
5 2 has any interest shall be deemed to belong to that person.

6 4. Except as otherwise provided in subsection 5, a person  
7 claiming the exemption shall file annually with the Department in  
8 the county where the exemption is claimed an affidavit declaring  
9 that he or she is an actual bona fide resident of the State of Nevada  
10 who meets all the other requirements of subsection 1 or 2, as  
11 applicable, and that the exemption is claimed in no other county in  
12 this State. The affidavit must be made before the county assessor or  
13 a notary public. After the filing of the original affidavit of  
14 exemption and after the transfer of the exemption, if any, pursuant  
15 to subsection 2, the county assessor shall, except as otherwise  
16 provided in this subsection, mail a form for:

17 (a) The renewal of the exemption; and

18 (b) The designation of any amount to be credited to the Gift  
19 Account for the Veterans Home in Southern Nevada or the Gift  
20 Account for the Veterans Home in Northern Nevada established  
21 pursuant to NRS 417.145,

22 ↪ to the person who claimed the exemption each year following a  
23 year in which the exemption was allowed for that person. The form  
24 must be designed to facilitate its return by mail by the person  
25 claiming the exemption. If so requested by the person claiming the  
26 exemption, the county assessor may provide the form to the person  
27 by electronic means in lieu of by mail.

28 5. Persons in actual military service are exempt during the  
29 period of such service from filing annual affidavits of exemption  
30 and the Department shall grant exemptions to those persons on the  
31 basis of the original affidavits filed. In the case of any person who  
32 has entered the military service without having previously made and  
33 filed an affidavit of exemption, the affidavit may be filed in his or  
34 her behalf during the period of such service by any person having  
35 knowledge of the facts.

36 6. Before allowing any veteran's exemption pursuant to the  
37 provisions of this chapter, the Department shall require proof of  
38 status of the veteran or, if a transfer has been made pursuant to  
39 subsection 2, proof of status of the veteran to whom the person  
40 claiming the exemption is married, and for that purpose shall require  
41 production of an honorable discharge or certificate of satisfactory  
42 service or a certified copy thereof, or such other proof of status as  
43 may be necessary.



1 7. *A surviving spouse claiming an exemption pursuant to this*  
2 *section must file with the Department in the county where the*  
3 *exemption is claimed an affidavit declaring that:*

4 (a) *The surviving spouse was married to and living with the*  
5 *veteran for the 5 years immediately preceding his or her death;*

6 (b) *The veteran was eligible for the exemption at the time of*  
7 *his or her death or, if not for the transfer of the exemption*  
8 *pursuant to subsection 2, would have been eligible for the*  
9 *exemption at the time of his or her death; and*

10 (c) *The surviving spouse has not remarried.*

11 *↪ The affidavit required by this subsection is in addition to the*  
12 *certification required pursuant to subsections 4 and 6. After*  
13 *the filing of the original affidavit required by this subsection, the*  
14 *county assessor shall, except as otherwise provided in this*  
15 *subsection, mail a form for renewal of the exemption to the person*  
16 *each year following a year in which the exemption was allowed for*  
17 *that person. The form must be designed to facilitate its return by*  
18 *mail by the person claiming the exemption. If so requested by the*  
19 *person claiming the exemption, the county assessor may provide*  
20 *the form to the person by electronic means in lieu of by mail.*

21 8. *If a tax exemption is allowed under this section to a person*  
22 *who qualifies for the exemption as the surviving spouse of a*  
23 *veteran, that person is not entitled to an exemption under*  
24 *NRS 371.101.*

25 9. *If any person files a false affidavit or produces false proof to*  
26 *the Department, and as a result of the false affidavit or false proof a*  
27 *tax exemption is allowed to a person not entitled to the exemption,*  
28 *the person is guilty of a gross misdemeanor.*

29 ~~8.~~ 10. *Beginning with the 2005-2006 Fiscal Year, the*  
30 *monetary amounts in subsections 1 and 3 must be adjusted for each*  
31 *fiscal year by adding to each amount the product of the amount*  
32 *multiplied by the percentage increase in the Consumer Price Index*  
33 *(All Items) from December 2003 to the December preceding the*  
34 *fiscal year for which the adjustment is calculated.*

35 **Sec. 4.** *NRS 371.104 is hereby amended to read as follows:*

36 371.104 1. *A bona fide resident of the State of Nevada who*  
37 *has incurred a permanent service-connected disability and has been*  
38 *honorably discharged from the Armed Forces of the United States,*  
39 *or his or her surviving spouse, is entitled to a veteran's exemption*  
40 *from the payment of governmental services taxes on vehicles of the*  
41 *following determined valuations:*

42 (a) *If he or she has a disability of 100 percent, the first \$20,000*  
43 *of determined valuation.*

44 (b) *If he or she has a disability of 80 to 99 percent, inclusive, the*  
45 *first \$15,000 of determined valuation.*



1 (c) If he or she has a disability of 60 to 79 percent, inclusive, the  
2 first \$10,000 of determined valuation.

3 2. In lieu of claiming the exemption from taxation set forth in  
4 subsection 1 in his or her name, a veteran may transfer the  
5 exemption to his or her current spouse. To transfer the exemption,  
6 the veteran must file an affidavit of transfer with the Department in  
7 the county where the exemption would otherwise have been  
8 claimed. The affidavit of transfer must be made before an authorized  
9 employee of the Department or a notary public. If a veteran makes  
10 such a transfer:

11 (a) The spouse of the veteran is entitled to the exemption in the  
12 same manner as if the spouse were the veteran;

13 (b) The veteran is not entitled to the exemption for the duration  
14 of the transfer;

15 (c) The transfer expires upon the earlier of:

16 (1) The termination of the marriage;

17 (2) The death of the veteran; or

18 (3) The revocation of the transfer by the veteran as described  
19 in paragraph (d); and

20 (d) The veteran may, at any time, revoke the transfer of the  
21 exemption by filing with the Department in the county where the  
22 exemption is claimed an affidavit made before an authorized  
23 employee of the Department or a notary public.

24 3. For the purpose of this section, the first \$20,000 of  
25 determined valuation of vehicles in which a person described in  
26 subsection 1 or 2 has any interest shall be deemed to belong entirely  
27 to that person.

28 4. A person claiming the exemption shall file annually with the  
29 Department in the county where the exemption is claimed an  
30 affidavit declaring that he or she is a bona fide resident of the State  
31 of Nevada who meets all the other requirements of subsection 1 or  
32 2, as applicable, and that the exemption is claimed in no other  
33 county within this State. After the filing of the original affidavit of  
34 exemption and after the transfer of the exemption, if any, pursuant  
35 to subsection 2, the county assessor shall, except as otherwise  
36 provided in this subsection, mail a form for:

37 (a) The renewal of the exemption; and

38 (b) The designation of any amount to be credited to the Gift  
39 Account for the Veterans Home in Southern Nevada or the Gift  
40 Account for the Veterans Home in Northern Nevada established  
41 pursuant to NRS 417.145,

42 ↪ to the person who claimed the exemption each year following a  
43 year in which the exemption was allowed for that person. The form  
44 must be designed to facilitate its return by mail by the person  
45 claiming the exemption. If so requested by the person claiming the



1 exemption, the county assessor may provide the form to the person  
2 by electronic means in lieu of by mail.

3 5. Before allowing any exemption pursuant to the provisions of  
4 this section, the Department shall require proof of the veteran's  
5 status, and for that purpose shall require production of:

6 (a) A certificate from the Department of Veterans Affairs that  
7 the veteran has incurred a permanent service-connected disability,  
8 which shows the percentage of that disability; and

9 (b) Any one of the following:

10 (1) An honorable discharge;

11 (2) A certificate of satisfactory service; or

12 (3) A certified copy of either of these documents.

13 6. A surviving spouse claiming an exemption pursuant to this  
14 section must file with the Department in the county where the  
15 exemption is claimed an affidavit declaring that:

16 (a) The surviving spouse was married to and living with the  
17 veteran with a disability for the 5 years preceding his or her death;

18 (b) The veteran with a disability was eligible for the exemption  
19 at the time of his or her death or, if not for a transfer of the  
20 exemption pursuant to subsection 2, would have been eligible for  
21 the exemption at the time of his or her death; and

22 (c) The surviving spouse has not remarried.

23 ↪ The affidavit required by this subsection is in addition to the  
24 certification required pursuant to subsections 4 and 5. After the  
25 filing of the original affidavit required by this subsection, the county  
26 assessor shall, except as otherwise provided in this subsection, mail  
27 a form for renewal of the exemption to the person each year  
28 following a year in which the exemption was allowed for that  
29 person. The form must be designed to facilitate its return by mail by  
30 the person claiming the exemption. If so requested by the person  
31 claiming the exemption, the county assessor may provide the form  
32 to the person by electronic means in lieu of by mail.

33 7. If a tax exemption is allowed under this section to a person  
34 who qualifies for the tax exemption:

35 (a) As a veteran or as the current spouse of a veteran who  
36 receives a transfer of an exemption pursuant to subsection 2, that  
37 person is not entitled to an exemption under NRS 371.103.

38 (b) Solely as the surviving spouse of a veteran with a permanent  
39 service-connected disability, the allowance of a tax exemption under  
40 this section does not affect the eligibility of that person for an  
41 exemption *as a veteran* under NRS 371.103.

42 8. If any person makes a false affidavit or produces false proof  
43 to the Department, and as a result of the false affidavit or false proof  
44 the person is allowed a tax exemption to which he or she is not  
45 entitled, the person is guilty of a gross misdemeanor.



1 9. Beginning with the 2005-2006 Fiscal Year, the monetary  
2 amounts in subsections 1 and 3 must be adjusted for each fiscal year  
3 by adding to each amount the product of the amount multiplied by  
4 the percentage increase in the consumer price inflation index from  
5 July 2003 to the July preceding the fiscal year for which the  
6 adjustment is calculated.

7 10. For the purposes of this section, "consumer price inflation  
8 index" means the Consumer Price Index for All Urban Consumers,  
9 West Region (All Items), as published by the United States  
10 Department of Labor or, if that index ceases to be published by the  
11 United States Department of Labor, the published index selected by  
12 the Department of Taxation pursuant to subsection 11 of  
13 NRS 361.091.

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