

CHAPTER.....

AN ACT relating to the taxation of property; revising the training requirements for certification as an appraiser; allowing a county assessor to waive the monetary penalty for a failure to report the purchase, repossession or entry into this State of a mobile or manufactured home; revising the provisions governing the transfer of certain veterans' exemptions from the governmental services tax; repealing the prospective expiration of certain provisions for the funding of accounts for the acquisition and improvement of technology in the offices of county assessors; and providing other matters properly relating thereto.

**Legislative Counsel's Digest:**

Existing law requires the certification of certain persons who appraise property for taxation purposes. (NRS 361.221) Each person who holds an appraiser's certificate must complete 36 contact hours of appropriate training each fiscal year or, if the person attains a recognized professional designation or accumulates 180 contact hours of accepted training, must complete 36 contact hours every 5 years. (NRS 361.223) **Section 1** of this bill revises this requirement for a person who attains a recognized professional designation or accumulates 180 contact hours of accepted training to require the completion of 36 contact hours of training every 3 years.

A person who purchases, repossesses or brings into this State a mobile or manufactured home is required to report the mobile or manufactured home to the county assessor within 30 days. (NRS 361.562) If the report is not made within that time, the county assessor is required to collect a penalty of 10 percent of the property tax due. (NRS 361.5644) **Section 2** of this bill authorizes the county assessor to waive this penalty if extenuating circumstances justify the waiver.

A veteran is entitled, with respect to the registration of a vehicle and to the extent of \$2,000 determined valuation, to an exemption from the governmental services tax that would otherwise be due and payable on the vehicle. If a veteran has incurred a permanent service-connected disability, existing law authorizes such an exemption in the amount of \$20,000 for a veteran with a total disability, \$15,000 for a veteran with a disability of 80 to 99 percent and \$10,000 for a veteran with a disability of 60 to 79 percent. In lieu of claiming such an exemption in his or her name, a veteran may transfer the exemption to his or her current spouse by filing with the Department of Motor Vehicles an affidavit of transfer made before the county assessor or a notary public. (NRS 371.103, 371.104) **Sections 3 and 4** of this bill require that such an affidavit must instead be made before an authorized employee of the Department of Motor Vehicles or a notary public.

Existing law requires the deposit of 2 percent of the property taxes collected for each county on personal property and the net proceeds of mines into an account for the acquisition and improvement of technology in the office of the county assessor. (NRS 361.530, 362.170) **Sections 5 and 6** of this bill repeal the provisions that would have caused this requirement to expire on June 30, 2013.



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

**Section 1.** NRS 361.223 is hereby amended to read as follows:

361.223 1. ~~Every~~ *Except as otherwise provided in this section, every* person who holds an appraiser's certificate ~~shall~~ *must* complete in each fiscal year at least 36 contact hours of appropriate training conducted or approved by the Department. College or university courses may be substituted upon approval by the Appraiser Certification Board of an application submitted to the Department for such substitution.

2. Any approved hours of training accumulated in any 1 fiscal year in excess of the 36 contact hour minimum ~~shall~~ *must* be carried forward and applied against the training requirements for the following 3 years. ~~Any approved hours accumulated between January 1, 1975, and June 30, 1976, may be carried forward and applied against the training time required in the fiscal year ending June 30, 1977.~~

3. The annual training requirement ~~shall~~ *must* be waived for any person:

(a) Attaining a professional designation or certification recognized by the Appraiser Certification Board; or

(b) Accumulating 180 contact hours of accepted training.

↳ Such persons ~~shall~~ *must* complete 36 contact hours during every ~~5-year~~ *3-year* period thereafter.

**Sec. 2.** NRS 361.5644 is hereby amended to read as follows:

361.5644 1. If the purchaser, reposessor or other owner of a mobile or manufactured home fails to comply with the provisions of subsection 1 of NRS 361.562 within the required time, ~~the county assessor shall collect a penalty, which~~ *there* must be added to the tax and collected therewith *a penalty* in the amount of 10 percent of the tax due. *The county assessor may waive this penalty if he or she finds extenuating circumstances sufficient to justify the waiver.*

2. If any person required to pay a personal property tax under the provisions of NRS 361.562 neglects or refuses to pay the tax on demand of the county assessor, the county assessor or his or her deputy shall seize the mobile or manufactured home upon which the taxes are due and proceed in accordance with the provisions of NRS 361.535.



3. The tax is due and the tax and any penalty must be computed for each fiscal year from the date of purchase within or importation into this state.

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

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

(a) Has served a minimum of 90 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, 1990, and April 11, 1991, or between December 5, 1992, and March 31, 1994, or between November 20, 1995, and December 20, 1996;

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

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

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

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

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

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

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



- (c) The transfer expires upon the earlier of:
- (1) The termination of the marriage;
  - (2) The death of the veteran; or
  - (3) The revocation of the transfer by the veteran as described in paragraph (d); and

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

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

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

(a) The renewal of the exemption; and

(b) The designation of any amount to be credited to the Gift Account for Veterans' Homes established pursuant to NRS 417.145, to the person who claimed the exemption each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption. If so requested by the person claiming the exemption, the county assessor may provide the form to the person by electronic means in lieu of by mail.

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

6. Before allowing any veteran's exemption pursuant to the provisions of this chapter, the Department shall require proof of status of the veteran or, if a transfer has been made pursuant to



subsection 2, proof of status of the veteran to whom the person claiming the exemption is married, and for that purpose shall require production of an honorable discharge or certificate of satisfactory service or a certified copy thereof, or such other proof of status as may be necessary.

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

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

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

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

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

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

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

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

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

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

(c) The transfer expires upon the earlier of:

(1) The termination of the marriage;

(2) The death of the veteran; or



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

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

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

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

(a) The renewal of the exemption; and

(b) The designation of any amount to be credited to the Gift Account for Veterans' Homes established pursuant to NRS 417.145, to the person who claimed the exemption each year following a year in which the exemption was allowed for that person. The form must be designed to facilitate its return by mail by the person claiming the exemption. If so requested by the person claiming the exemption, the county assessor may provide the form to the person by electronic means in lieu of by mail.

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

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

(b) Any one of the following:

(1) An honorable discharge;

(2) A certificate of satisfactory service; or

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

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

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



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

(c) The surviving spouse has not remarried.

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

7. If a tax exemption is allowed under this section, the veteran and his or her current spouse are not entitled to an exemption under NRS 371.103.

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

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

**Sec. 5.** Section 57 of chapter 496, Statutes of Nevada 2005, as last amended by chapter 512, Statutes of Nevada 2011, at page 3531, is hereby amended to read as follows:

Sec. 57. 1. This section and sections 52.1 to 52.8, inclusive, of this act become effective upon passage and approval.

2. Sections 1 to 22, inclusive, 24 to 28, inclusive, 42 to 52, inclusive, and 53 to 56, inclusive, of this act become effective on July 1, 2005.

3. Sections 29 to 41, inclusive, of this act become effective:

(a) Upon passage and approval for the purpose of performing any preparatory administrative tasks that are necessary to carry out the provisions of those sections; and

(b) On July 1, 2006, for all other purposes.



~~[4. Section 23 of this act becomes effective on July 1, 2013.~~

~~—5. Section 43 of this act expires by limitation on June 30, 2013.]~~

**Sec. 6.** Section 23 of chapter 496, Statutes of Nevada 2005, at page 2660, is hereby repealed.

**Sec. 7.** 1. This section and sections 5 and 6 of this act become effective upon passage and approval.

2. Sections 1 to 4, inclusive, of this act become effective on July 1, 2013.

