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Property; Landlord-Tenant

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18. Id.
19. Id. §6 ¶1 (adding to NRS Ch. 10).
20. Id. §9 (adding to NRS Ch. 10).
21. Id. §3 ¶1 (adding to NRS Ch. 10).
22. Id. §3 ¶2 (adding to NRS Ch. 10).
23. Id. §3 ¶3 (adding to NRS Ch. 10).
24. Id. §3 ¶4 (adding to NRS Ch. 10).
25. Id. §5 ¶1(a) (adding to NRS Ch. 10).
26. Id. §5 ¶1(b) (adding to NRS Ch. 10).
27. Id. §5 ¶1(c) (adding to NRS Ch. 10).
28. Id. §4 (adding to NRS Ch. 10).
29. Id. §4 ¶2 (adding to NRS Ch. 10).
30. Id. §4 ¶1(e) (adding to NRS Ch. 100).
31. Id. §5 ¶2 (adding to NRS Ch. 10). See also, NRS §§111.310 to 111.365 (recording property deeds).
32. Id. §5 ¶2 (adding to NRS Ch. 10).
33. Id. §6 ¶2 (adding to NRS Ch. 10).
34. Id.
35. Id.
36. Id. §10 (adding to NRS Ch. 10).

PROPERTY; LANDLORD-TENANT

Adds sections to NRS Chapter 118

SB 204 (Committee on Taxation); STATS 1979, Ch 593

Chapter 593 places statutory limits on state and local expenditures¹ and on the general tax rate² and requires rent reductions in proportion to property tax reduction.³ This analysis is limited to the landlord-tenant aspects of Chapter 593.

Any landlord who fails to reduce the periodic rent will be liable to the rent for an amount three times the amount overpaid by the tenant.⁴ Although Chapter 593 requires the landlord to reduce rent by an amount equal to any reduction in property taxes,⁵ it does not attempt to regulate the total amount of rent payable.⁶

Chapter 593 requires that landlords give their tenants an annual statement disclosing the amount of their periodic rent used to pay property taxes and the

remainder of the rental payment.⁷ The 1979 statment must also show the amount of the periodic rent that was used to pay property taxes in 1978.⁸

Chapter 593 does not apply to (a) any property which is covered by a written agreement which requires the tenant to pay taxes; (b) any lodging unless it contains its own cooking and toilet facilities which are separate from other living quarters; (c) any room in a hotel or motel; (d) any concession within a larger commercial enterprise, or any other property not customarily used separately from adjacent units; or (4) any property for which rent is a share of sales or profit.⁹

Chapter 593 will expire by limitation on June 30, 1981, if before that date the constitution of Nevada is amended to limit the amount of general (ad valorem) taxes on real property to one dollar for each one hundred dollars of full cash value, or to any lesser amount.¹⁰

Don H. Gallian

FOOTNOTES

1. 1979 Nev. Stats. ch. 593 §11 (adding to NRS Ch. 353).
2. Id. §2 (adding to NRS Ch. 361).
3. Id. §6 ¶ 4 (adding to NRS Ch. 118).
4. Id. §6 ¶ 6 (adding to NRS Ch. 118).
5. Id. §6 ¶ 4 (adding to NRS Ch. 118).
6. Id. §6 ¶ 5 (adding to NRS Ch. 118).
7. Id. §6 ¶ 1 (adding to NRS Ch. 118).
8. Id. §6 ¶ 4 (adding to NRS Ch. 118).
9. Id. §6 ¶ 3 (adding to NRS Ch. 118).
10. Id., §39 ¶ 4.

PROPERTY; AFFIDAVITS IN EVICTION PROCEEDINGS

Amends NRS 40.253

AB 769 (Committee on Commerce); STATS 1979, Ch 648