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Energy

Energy; property tax exemptions for qualified energy systems

NEV. REV. STAT. §361.795 (amended).
AB 292 (Bourne); 1983 STAT. Ch 329
(Effective May 17, 1983)*

Under existing law, tax relief is afforded real property owners who heat or cool residential buildings by using (1) geothermal resources,¹ (2) solar or wind energy, (3) water power, or (4) energy derived from the conversion of solid waste.² Chapter 329 extends the availability of this tax relief to owners of industrial and commercial buildings.³ In addition, Chapter 329 provides that owners of residential, industrial, and commercial buildings are entitled to tax benefits if qualified alternative energy systems⁴ are used to provide electricity, or heat or cool water used in the buildings.⁵

Prior law provided that a tax allowance against an accrued property tax could be obtained by following a complex claims procedure involving the building owner, county assessor, county auditor, *ex officio* tax receiver and Department of Taxation.⁶ Chapter 329 abolishes the entire claims procedure and tax allowance concept⁷ and instead excludes from the assessed value of the building the increase in value of property attributable to the qualified energy system.⁸ To implement the new exemption, persons who filed claims under the previous procedure on or before the first Monday in August 1982 will have the assessed valuation of their property and taxes payable reduced accordingly on the tax roll without further action by the residence owner.⁹ Chapter 329, however, does not specify how the exemption will be obtained by industrial and commercial building owners who previously were ineli-

* Section 2 of Chapter 329 became effective May 17, 1983. The remaining section took effect July 1, 1983.

1. NEV. REV. STAT. §361.027 (definition of geothermal resource).

2. *Id.* §361.795(2) (amended by 1983 Nev. Stat. c. 329, §1, at 802).

3. *Compare id.* §361.795 (amended by 1983 Nev. Stat. c. 329, §1, at 802) with 1977 Nev. Stat. c. 345, §1, at 638 (enacting NEV. REV. STAT. §361.795).

4. NEV. REV. STAT. §361.795(1) (amended by 1983 Nev. Stat. c. 329, §1, at 802).

5. *Id.*

6. 1977 Nev. Stat. c. 345, §1, at 638 (enacting NEV. REV. STAT. §361.795).

7. *Compare* NEV. REV. STAT. §361.795(2) (amended by 1983 Nev. Stat. c. 329, §1, at 802) with 1977 Nev. Stat. c. 345, §1, at 638 (enacting NEV. REV. STAT. §361.795).

8. NEV. REV. STAT. §361.795(2) (amended by 1983 Nev. Stat. c. 329, §1, at 802).

9. *See* 1983 Nev. Stat. c. 329, §2, at 804.

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gible.¹⁰ Nevertheless, Chapter 329 does state that when an assessment is made on or after July 1, 1983, the increased value of the property attributable to the qualified energy system must be excluded from the assessed value of the building regardless of the date the system was installed.¹¹

10. Industrial and commercial building owners may request a hearing on the valuation of their property. *See* NEV. REV. STAT. §§361.355-.360 (Board of Equalization hearing on complaint of excessive valuation).

11. *Id.* §361.795(2) (amended by 1983 Nev. Stat. c. 329, §1, at 802).