



Pacific Law Journal Review of Selected Nevada Legislative

Volume 1983 | Issue 1

Article 95

1-1-1983

Taxation; Uncollectable Personal Property Taxes

University of the Pacific, McGeorge School of Law

Follow this and additional works at: <https://scholarlycommons.pacific.edu/nlr>



Part of the [Legislation Commons](#)

Recommended Citation

University of the Pacific, McGeorge School of Law, *Taxation; Uncollectable Personal Property Taxes*, 1983
U. PAC. L. REV. (2019).

Available at: <https://scholarlycommons.pacific.edu/nlr/vol1983/iss1/95>

This Legislative Review is brought to you for free and open access by the Journals and Law Reviews at Scholarly Commons. It has been accepted for inclusion in Pacific Law Journal Review of Selected Nevada Legislative by an authorized editor of Scholarly Commons. For more information, please contact mgibney@pacific.edu.

Taxation

Taxation; uncollectable personal property taxes

NEV. REV. STAT. §361.540 (repealed); §361.— (new); §§361.545, 361.560 (amended).

AB 525 (Beyer); 1983 STAT. Ch 353

Prior to the enactment of Chapter 353, the county assessor was required to bring a taxpayer who owed a delinquent personal property tax before the court for the purpose of discovering the existence of personal property that could be seized and sold to satisfy the tax debt.¹ A county assessor who was unable to collect the tax after this examination process was absolved from future liability.² Chapter 353 repeals these provisions³ and establishes a new procedure for declaring delinquent personal property taxes uncollectable.⁴

Chapter 353 provides that upon petition from the county treasurer, the Board of County Commissioners may declare all or part of the tax uncollectable if (1) the tax is more than five years delinquent,⁵ (2) the amount owing is twenty-five dollars or less,⁶ and (3) all appropriate collection procedures⁷ have proven to be unsuccessful.⁸ In addition, if the tax is declared uncollectable, it will be removed from the tax rolls,⁹ relieving the county assessor of liability for the failure to collect the tax¹⁰ and protecting the county treasurer from claims against the treasurer's professional bond.¹¹

1. 1981 Nev. Stat. c. 239, §7, at 471 (amending NEV. REV. STAT. §361.540).

2. *Id.* c. 239, §7(7), at 471 (amending NEV. REV. STAT. §361.540).

3. 1983 Nev. Stat. c. 353, §4, at 847 (repealing NEV. REV. STAT. §361.540).

4. *Id.* c. 353, §1, at 845.

5. *Id.* c. 353, §1(1)(a) at 845.

6. *Id.* c. 353, §1(1)(b) at 845.

7. *See* NEV. REV. STAT. §§361.535 (seizure and sale), 361.560 (amended by 1983 Nev. Stat. c. 353, §3, at 846) (a county assessor may bring a civil action against the delinquent taxpayer).

8. 1983 Nev. Stat. c. 353, §1(1)(c) at 845; *see also* NEV. REV. STAT. §360.265. Existing law allows the state tax commission to declare any tax uncollectable after five years delinquency, without regard to the amount, where collection is impracticable. *Id.*

9. NEV. REV. STAT. §§361.490, 361.545 (tax receiver's duty to swear to assessment roll and to payments made against the roll).

10. 1983 Nev. Stat. c. 353, §1(2), at 845; *see also* NEV. REV. STAT. §361.550.

11. *See* NEV. REV. STAT. §361.615.