

# North Lake Tahoe Bonanza

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## County assessor helps with property tax exemptions

By Bob McGowan  
GUEST COLUMN

Along with the requirements of property valuation, the Assessor's Office provides assistance to taxpayers in obtaining the various exemptions provided for by statute. Persons meeting certain requirements, such as surviving spouses, veterans, disabled veterans and blind persons, may be entitled to exemptions. The exemptions can be applied to real property, personal property (mobile homes, etc.) or used to exempt all or part of your vehicle privilege tax. The tax dollar amount of the exemption varies.

The surviving spouse exemption is detailed under NRS 361.080. To receive this exemption a surviving spouse must bring a copy of the death certificate to the assessor's office when initially applying for the exemption and sign an affidavit of six months' residency.

The veterans exemption (NRS 361.090) is applicable to honorably discharged veterans of the Armed Forces of the United States who have six months' residency in Nevada, served a minimum of 90 days of active duty and who were assigned to active duty at some time between Dec. 7, 1941 to Dec. 31, 1946; June 25, 1950 to Jan. 31, 1953; or between Jan. 1, 1961 to May 7, 1975; or 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 (Persian Gulf Crisis which began Aug. 2, 1990). When filing for the first time, it is necessary to bring a copy of your separation papers showing dates of entry and discharge.

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The exemption for blind persons (NRS:361.085) is applicable to any person whose visual acuity

with correcting lenses does not exceed 20/200 in the better eye, or whose vision in the better eye is restricted to a field which subtends an angle of not greater than 200. To qualify for this exemption, it is necessary to furnish a doctor's statement that the above requirements are met and sign an affidavit of six months of residency.

Whichever exemption is applicable to a specific situation, the time frame for filing is as follows: for the exemption to be used on real property, the application must be made and the master exemption card signed on or before June 15, prior to the start of the new tax year. If the exemption is to be applied to personal property or a motor vehicle, the master card may be signed any time on or before the date such taxes are due.

In addition to the above exemptions, Nevada Revised Statute 361 outlines a variety of other exemptions. Statutes can be accessed at the following Web site: <http://www.leg.state.nv.us/NRS/NRS-361.html>. If you have any questions regarding exemptions, please contact our office at (775) 328-2277.

Nevada also offers a senior citizen tax/rental rebate program to persons who have been residents of the state since at least July 1 of the preceding calendar year, are 62 years of age or older on or before June 30, and whose annual income is below a certain level. Please call our office for the most recent income figure: (775) 328-2200. Applicants cannot have liquid assets of more than \$150,000 or own a home with an assessed value of more than \$87,500. This program applies to any person meeting statutory requirements; whether you own your home, rent an apartment or house, or live in a

mobile home. The filing period for the Tax/Rental Rebate program is from Feb. 1 to April 30 of each year. The amount of benefit depends on household income and taxes or rent paid.

The assessor's office provides a public service area for taxpayers to conduct various types of research regarding property. Sales information, ownership information and valuation history is available to the public Monday through Friday, 8 a.m. to 5 p.m.

Our mapping division has a complete and accurate set of Washoe County cadastral maps to show the size, shape and boundary of every land parcel in the county. The office began using Arc/Info Geographic Information System software to generate its maps in January, 1991. These maps are available to the public at no cost for up to 10 copies. Additional copies are 5 cents a sheet for either 8.5x11 or 11x17. These maps can be printed from the Web site as well.

The assessor's office Web site can be accessed at <http://www.co.washoe.nv.us/assesso>. Additional information regarding the assessor's office is available on the Web site, including phone numbers and e-mail addresses. If you have any questions or concerns, please call our office for assistance. Administration, (775) 328-2200; appraisal, (775) 328-2233.

*Bob McGowan is the Washoe County Assessor. This is the fourth and final part of a series of educational columns about the Washoe County Assessors Office.*