



**Nevada Association of Counties
2025 Legislative Session
PROPOSED CONCEPTUAL AMENDMENT – AB 377**

Date: March 19, 2025

Proposed Conceptual Amendment to Bill No.: Assembly Bill No. 377

Submitted by: Vinson W. Guthreau

Cell Phone: (775) 527-4888

vinsonguthreau@nvnaco.org

Purpose:

To allow for the Assessors' Offices in all counties to be able to accept the form from the Records office regarding declaration of value. The updated amendment clarifies and streamlines this proposed process in NRS.

We would add a section to allow for the updates to the following:

NAC 361.606 Claim for primary residential abatement: Form and contents; execution; action by county assessor; change in ownership or occupation of property. ([NRS 360.090](#), [361.4722](#), [361.4723](#))

FORMAT EXPLANATION: Matter in (1) ***blue bold italics*** is new language in the original bill; (2) ~~red strikethrough~~ is deleted language in the original bill; (3) **green bold underlining** is new language proposed to be added in this amendment; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) **orange double underlining** is deleted language in the original bill proposed to be retained in this amendment.

A claim for a primary residential abatement must be:

(a) Submitted on a form provided by the county assessor **or declaration of value recorded by the County Recorder** of the county in which the property is located; and

(NOTE: As provided for in NAC 361.606, pursuant to NRS 360.090, 361.4722, 361.4723)