



## **NRS 375.250 Taxpayers' Bill of Rights for Taxes on Transfer of Real Property**

1. The Legislature hereby declares that each taxpayer has the right:
  - (a) To be treated by officers and employees of the county recorder with courtesy, fairness, uniformity, consistency and common sense.
  - (b) To a prompt response from the county recorder to each communication from the taxpayer.
  - (c) To provide the minimum documentation and other information as may reasonably be required by the county recorder to carry out his or her duties.
  - (d) To be notified, in writing, by the county recorder whenever an officer or employee of the county recorder determines that the taxpayer is entitled to an exemption or has been taxed more than is required pursuant to this chapter.
  - (e) To written instructions indicating how the taxpayer may petition for a refund for overpayment of any tax, interest or penalties.
  - (f) To recover an overpayment of any tax promptly upon the final determination of such an overpayment.
  - (g) To obtain specific advice from the county recorder concerning any tax.
  - (h) In any meeting with the county recorder, including an audit, conference, interview or hearing:
    - (1) To an explanation by an officer, agent or employee of the county recorder that describes the procedures to be followed and the rights of the taxpayer thereunder;
    - (2) To be represented by himself or herself or anyone who is otherwise authorized by law to represent the taxpayer before the county recorder;
    - (3) To make an audio recording using the taxpayer's equipment and at the taxpayer's expense; and
    - (4) To receive a copy of any document or audio recording made by or in the possession of the county recorder relating to the determination or collection of any tax for which the taxpayer is assessed pursuant to this chapter, upon payment of the actual cost to the county recorder of making the copy.
  - (i) To a full explanation of the authority of the county recorder to collect the tax or to collect a delinquent tax, including, without limitation, the procedures and notices for review and appeal that are required for the protection of the taxpayer. An explanation which meets the requirements of this section must also be included with each notice to a taxpayer that an audit will be conducted by the county.
  - (j) To the immediate release of any lien which the county recorder has placed on real property for the nonpayment of a tax when:
    - (1) The tax is paid;
    - (2) The period of limitation for collecting the tax expires;
    - (3) The lien is the result of an error by the county recorder;
    - (4) The county recorder determines that the taxes, interest and penalties are secured sufficiently by a lien on other real property;
    - (5) The release or subordination of the lien will not jeopardize the collection of the taxes, interest and penalties; or
    - (6) The release of the lien will facilitate the collection of the taxes, interest and penalties.
  - (k) To be free from harassment and intimidation by an officer or employee of the county recorder for any reason.
2. The provisions of this chapter governing the administration and collection of taxes by the county recorder must not be construed in such a manner as to interfere or conflict with the provisions of this section or any applicable regulations.
3. The provisions of this section apply to the administration and collection of taxes pursuant to this chapter.