SENATE TAXATION COMMITTEE

MEETING: WEDNESDAY, FEBRUARY 21, 1973

The meeting was called to order at 1:00 p.m. by Chairman B. Mahlon Brown.

PRESENT:

Senator B. Mahlon Brown Senator Archie Pozzi Senator Thomas Wilson Senator Gene Echols Senator Carl Dodge Senator Coe Swobe

Senator Mel Close

GUESTS

Eugene F. Walkoma, Deputy Legislative Auditor, Counsel Bureau Richard Bunker, Clark County Robert Warren, Nevada Municipal Association Shirlee Weden, Nevada P.T.A. W. E. Adams, City of Las Vegas

Chairman Brown informed the members the purpose of the meeting was to initiate action on the list of bills now before the Taxation Committee and suggested we begin with the senior citizen property exemption bills.

S.B. 31 AND S.B. 136: Chairman Brown reiterated the main points of discussion from the hearing held February 19, 1973, on these two bills.

Additional information was available through the office of Eugene Walkoma on the number that would be eligible for assistance; this was presented as follows:

	\$	No. of Claimants
Home owners	501,000	4,400
Mobile home owners	264,700	3,576
Rentors fixed homes	209,200	4,498
Rentors mobile homes	21,004	<u>574</u>
	\$996,300	13,048

These figures represent eligible claimants with an income maximum of \$5,000; if this figure were raised to \$7,000, an estimated 41,800 would be eligible.

Chairman Brown asked for an indication from the committee members on their preference in the two bills and it was the general consensus of opinion that <u>Senate Bill 31</u> was the better approach.

It was pointed out that some provision should be made for administration cost as reimbursement to the county assessor's office; Chairman Brown advised he had been given an approximate figure of \$2 for each claimant and suggested this be used as a guideline in establishing a budget appropriation within the bill.

It was definitely determined that the provision to allow rentors is to be included, and that the maximum level of income will remain at \$5,000 as first suggested.

Some questionable language was found in Section 17, page 4, line 5 which might be confusing as this section relates to Section 14, page 3, lines 14 and 15, involving the amount of percent discount allowed for rentals.

Chairman Brown indicated he will clarify the language when the amendments are drawn.

There being no further discussion, a motion was introduced by Senator Swobe to recommend Senate Bill 31 for 'do pass,' as amended, seconded by Senator Pozzi and carried unanimously.

SENATE BILL 106:

Chairman Brown briefly reviewed the previous discussion on <u>S.B. 106</u> in which it was determined to raise the assessed valuation of property from \$5,000 to \$10,000, and to eliminate the specific listing for qualifications under this program, as outlined on page one, Section 1, subparagraphs (a) and (b) lines 5 through 15, and inserting, "service connected disability as described pursuant to 38 U.S.C. Ch. 21."

Senator Close had expressed a desire to submit suggested amendments relative to the type and degree of disability and presented his suggestions to the Committee members. There was no action taken on Senator Close's proposed amendments.

It was suggested that a residency requirement should be included in the bill and, after consideration, a motion was introduced by Senator Swobe to further amend the bill by inserting, "claimant must have been a resident of Nevada at the time of entering service;" motion seconded by Senator Close and carried unanimously. Senator Swobe moved the bill be passed as amended, seconded by Senator Close and carried unanimously.

There being no further business, the meeting was adjourned.

Respectfully submitted,

Kinsley,

APPROVED:

B. Mahlon Brown, Chairman

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SENATE TAXATION COMMITTEE AGENDA FEBRUARY 21, 1973

P.M. ADJOURNMENT

ROOM 231

SENATE BILLS 31 AND 136 SENIOR CITIZENS TAX RELIEF

SENATE BILL 106 Provides increased property tax exemption for severely disabled veterans