

SENATE TAXATION COMMITTEE

MINUTES OF MEETING

MONDAY, FEBRUARY 5, 1973

The meeting was called to order at 2:10 p.m. by Chairman B. Mahlon Brown.

PRESENT: Senator B. Mahlon Brown Senator Gene Echols
Senator Carl Dodge Senator Thomas Wilson
Senator Archie Pozzi Senator Melvin Close
Senator Coe Swobe

Senator S. J. Drakulich, appearing on S.B. 106
Senator Chic Hecht, appearing on S.B. 90 & 91
Senator Warren Monroe, appearing on S.B. 145

GUESTS:

Homer Rodriguez, Carson City Assessor's Office
Robert Warren, Nevada Municipal Association
K. J. Henrikson, Peace Officers - Firefighters
L. Lorentzen, Legislative Intern

SB 106: Provides increased property tax exemption for severely disabled veterans.

Senator Drakulich speaking in behalf of SB 106 stated they are interested in making two changes in the proposed bill:

1. Increasing the exemption from \$5,000 to \$10,000 of assessed value of property, and
2. Extending the exemption benefits to unmarried widows of veterans covered under this Bill.

Senator Drakulich urged favorable consideration of this Bill, however, he requested a hearing in order that representatives of the Veterans Administration could present their request.

In discussion, questions were raised by all members of the Committee, on various aspects of the legislation. Points to be determined prior to taking formal action are:

- a. Number of people involved if this bill should pass;
- b. Age group;
- c. Level of benefit payments now received by those who would qualify;
- d. Requirements for eligibility pursuant to 38 U.S.C. ch.21

ACTION: Chairman Brown will request, through Senator Drakulich, representatives from the Veterans Administration to appear at a hearing on the proposed S.B. 106

SB 90: Removes affidavit for property tax exemption to be made before county assessor.

Senator Hecht appeared on this Bill upon the request of the Clark 1

County Assessor's Office, in cooperation with all Nevada assessors and introduced Mr. Homer Rodriguez, Carson City Assessor as spokesman for the group. A.B.106 is a similar bill to the one requested.

The purpose of the bill, according to Mr. Rodriguez, is to eliminate the necessity of appearing in person before the county assessor, when applying for tax exemption benefits. This is primarily for the senior citizens, invalids, etc.

Committee members were in agreement with the provisions of the Bill and felt the only question was one of verbiage to insure the affidavit provided by the assessors office is a legally-recognized document.

It was concluded that the affidavit is to be a sworn affidavit and all forms are to be provided by the assessors' offices.

MOTION: Senator Dodge introduced a motion recommending Senate Bill 90, as amended, be returned to the Senate Floor with a "do pass" recommendation; motion seconded by Senator Wilson and carried unanimously.

S.B. 91: Removes charge for property tax sticker issued to owners of mobile homes and campers.

Senator Hecht, and Carson City Assessor Homer Rodriguez appeared in behalf of S.B. 91.

Mr. Rodriguez explained the assessors are in complete agreement in removing the \$1.00 charge for the property tax sticker; this, in their opinion, penalizes individuals for paying their property tax on mobile homes and campers.

MOTION: A motion was introduced by Senator Dodge, seconded by Senator Close, that Senate Bill 91 receive a "do pass" recommendation; carried unanimously.

S. B. 145: Provides for certain apportionments of county-city relief tax moneys.

This bill, introduced by Senator Monroe, would change the tax distribution formula to what, in his opinion, would be a more equitable manner. He requested a hearing on this proposal in order that the residents of the incorporated cities and townships can be heard.

Mr. Robert Warren, representing the Nevada Municipal Association, spoke on the bill, explaining that the representatives he has spoken with from the county, have generally agreed that the cities are in need of assistance in this area. He requested a hearing on the proposed bill.

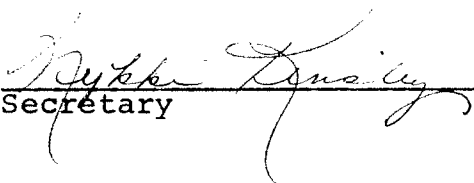
Chairman Brown requested Senator Monroe to discuss this suggested legislation with representatives of the cities and counties involved and notify him when a hearing can be set.

NO ACTION: The Committee will take no further action until notified by Senator Monroe.

Senator Brown informed the Committee members of a joint hearing with the Assembly Taxation Committee on Senate Bills 31 and 136 (senior citizen tax assistance bills), to be held February 19, 1973.

There being no further business, the meeting was adjourned.

Respectfully submitted,


Secretary

APPROVED:


Senator B. Mahlon Brown, Chairman

Initiation 2/6/7
2:00 p.m.

<u>Name</u>	<u>Organization</u>	<u>Address</u>
Joe Jackson	Press	
Eric Necht	Senator	
Tommy Rodriguez	Canon City Council	198 N. Carson St.
Robert Starren	Nav. Mun. Assn	212 No Fall Canyon
K. J. Henikson	Peace Officer - Firefighter	360 So. Sierra Blvd
H. LORENTZEN	Leg. INTERN	RENO

Senator Drakulich was present
as a witness on SB 106

TAXATION COMMITTEE MEETING - MONDAY, FEBRUARY 5, 1973

LIST OF BILLS IN COMMITTEE AND THOSE TO BE CONSIDERED AT THAT TIME

S.B. 31 Senior Citizens Tax Assistance

Introducer (Brown, Gibson, Dodge, Pozzi, Swobe, Foley & Close)

Hold for joint public hearing with Assembly Taxation
for February 19, 1973, also SB 136 - (Governor's
Committee Bill)

S.B. 90 Removes Affidavit for Property Tax Exemption

Introducer (Hecht)

* For consideration on February 5, 1973

S.B. 91 Removes Charge for Property Tax Sticker Issued on Mobile
Homes and Campers

Introducer (Hecht)

* For consideration on February 5, 1973

S.B. 106 Provides increase Property Tax Exemption for Severely
Disabled Veterans

Introducer (Drakulich and Lamb)

* For consideration on February 5, 1973. If approved,
refer to Finance

S.B. 116 Payments Under Boulder Canyon Act

Introducer (Bryan, Brown, Foley, Walker, Close, Herr,
Hecht, Lamb and Gibson)

S.B. 136 Senior Citizens Tax Assistance (Governor's Committee)

Introducer (Committee on Taxation)

See Note on S.B. 31

S.B. 145 Provides New Apportionments for County-City Relief Tax Monies

Introducer (Monroe)

* For consideration on February 5, 1973