

MINUTES

146

ASSEMBLY TAXATION
February 27, 1975
9:30

Members Present: Chairman May
Mr. Mann
Mr. Christensen
Mr. Harmon
Mr. Murphy
Mrs. Ford
Mr. Young

Members Excused: Mr. Demers, chairing a subcommittee
Mr. Bennett, subcommittee work

Guests Present: Mr. Bob Warren, Nevada League of Cities
Mr. Jim Lien, Nevada Tax Commission
Mr. Don Peckham, Washoe County Assessor
Assemblyman Virgil Getto

The meeting was called to order at 9:37 by Mr. Mann, who conducted the meeting at the request of Mr. May. Mr. Mann explained that this meeting was the second meeting to discuss AB224, 297, 298, 299, 300, and ACR 18 & 19.

ASSEMBLY CONCURRENT RESOLUTION 18

No testimony was given.

ASSEMBLY CONCURRENT RESOLUTION 19

No testimony was given.

ASSEMBLY BILL 297

No testimony was given.

ASSEMBLY BILL 298

No testimony was given.

ASSEMBLY BILL 299

Mr. Jim Lien spoke in opposition to this measure in behalf of Mr. John Moschetti, Elko County Assessor. He said that Mr. Moschetti and the Assessors Association felt that A. B. 299 put an undue burden on the assessors. He said that presently there are two tax roles and if this bill passes there will have to be three entirely separate tax rolls.

ASSEMBLY BILL 300

Mr. Jim Lien spoke again in behalf of Mr. John Moschetti.

He said that A. B. 300 would be burdensome for the assessor. He added that there^y are too many problems for the time involved.

ASSEMBLY BILL 224

Mr. Jim Lien of the Tax Commission answered questions of the committee members regarding this bill.

When asked by Mr. May, what would the Tax Commission prefer, A. B. 224 or ACR 18 and 19. He was answered that the Tax Commission now feels that it is at the point knowledge wise to handle the stratification without the study and therefore they would like A. B. 224.

There being no further testimony Mr. Mann excused the witnesses after thanking them for their contribution to the meeting.

COMMITTEE ACTION

Assembly Concurrent Resolutions 18 and 19 - Mr. Mann motioned to hold these resolutions, this was seconded by Mr. May. Passed unanimously.

Assembly Bill 224 - Mrs. Ford motioned for a recommendation of DO PASS, seconded by Mr. May. Passed unanimously.

Assembly Bill 297 - Mr. May motioned a DO PASS, seconded by Mr. Murphy, passed unanimously.

Assembly Bill 298 - Mr. Murphy motioned a DO PASS, seconded by Mr. Harmon, passed unanimously.

Assembly Bill 299 - Mr. Young motioned an INDEFINATELY POSTPONE rcommendation, seconded by Mr. Christensen, passed unanimously.

Assembly Bill 300 - No action taken. Bill to be rescheduled for committee action.

There being no further testimony, Mr. Mann adjourned the meeting at 10:17.

Respectfully submitted,

Kim Morgan

Kim Morgan, Secretary

AGENDA FOR COMMITTEE ON TAXATION

Date Feb. 25 & 27 Time 9:30 Room 316

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Bills or Resolutions to be considered	Subject	Counsel requested*
ACR 18	Directs Nevada tax commission to budget for computerized property valuation program.	
ACR 19	Directs the Nevada tax commission to study the stratification method of depreciating mobile homes.	
A. B. 297	Provides an election to pay property tax levied against certain mobile homes in quarterly installments.	
A. B. 298	Provides for distribution of portion of county-city relief tax from sale of mobile homes to county of its location if different from county of sale.	
A, B. 299	Provides option of assessing and taxing mobile homes as real property.	
A. B. 300	Provides redemption period for mobile homes prior to seizure and sale for delinquent taxes.	

ADDITION TO AGENDA

A. B. 224 Provides for stratified depreciation of mobile homes for property tax assessment purposes.