

MINUTES

199

ASSEMBLY TAXATION  
March 18, 1975  
9:30

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

Members Excused: Mr. Bennett

Guests Present: Bill Dwyer, United Taxpayers of Washoe County  
J. A. Downey, " " " " "  
John Sheehan, Nevada Tax Commission  
Micki Blomdal, " " "  
Homer Rodriguez, Carson City Assessor  
James Anderson, Nevada Tax Commission  
Jim Lien, " " "  
Ernest Newton, Nevada Taxpayers Association

The meeting was called to order at 9:42 by Chairman May. He told the audience that this meeting was to continue discussion on A. B. 317 and to discuss A. B. 411.

ASSEMBLY BILL 411

Mr. Jack Sheehan of the Tax Commission told the committee that this bill makes the penalties on the 1% sales tax and the 1/2% county city relief tax conform. The voters at the last election voted to allow the Nevada Tax Commission to have discretion with regard to the amount of penalty charged on late tax payments. This bill simply makes that change.

ASSEMBLY BILL 317

Mr. Jack Sheehan and Mr. Jim Lien of the Tax Commission passed out a list of proposed amendments that the Tax Commission and the assessors had gotten together and made up. They discussed these changes with the committee. The proposed amendments are ATTACHMENT 1.

Mr. Young suggested another point for consideration. He thought that the Governor should not appoint the Chairman of the Tax Commission but that the members of the commission themselves should decide who should be chairman.

Mr. Homer Rodriguez, Carson City Assessor, made another suggestion as to a proposed amendment. He said that the Assessor's Association

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would like Section 44 of the bill entirely deleted.

Mr. May then said that the committee would discuss specific major issues at the next meeting. Included in those issues will be: qualifications of commissioners, number of commissioners, appraisers' certification and training requirements, subpoena power for the assessors, ratio study requirements, composition of the county and state boards of equalization, chairman of the Tax Commission not being appointed by the Governor, and the parceling system.

COMMITTEE ACTION

Assembly Bill 411- Mr. Mann moved for a DO PASS, seconded by Mr. Christensen, motion passed unanimously by the members present.

There being no further business, the meeting was adjourned at 10:52.

Respectfully submitted,



Kim Morgan, Secretary

AGENDA FOR COMMITTEE ON TAXATION

Date March 18, 1975 Time 9:30 Room 316

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Bills or Resolutions to be considered

Subject

Counsel requested\*

A. B. 317 - regarding the establishment of a Tax department and other matters relating thereto.

AB 411

## PROPOSED AMENDMENTS TO AB 317

201

- 1) c Page 1, line 3, after "chapters" insert 364
- 2) c Page 4, line 9, after commission insert the State Board of Equalization
- 3) Page 5, line 35/36, add section 1 9. One half of the costs of such appraisal shall be paid by the county. In lieu of a cash payment, the county may provide labor, material or services having a value equal to one-half of the appraised cost. 21
- 4) c Page 6, line 15, delete "the" and substitute its local government
- 5) c Page 8, delete lines 35 through 40
- 6) c Page 8, line 41, change "3" to 2
- 7) c Page 8, line 45, after the word "the" insert manuals and
- 8) c Page 10, line 22, after the word "payment" insert of a tax imposed by Title 32, Nevada Revised Statutes, except for chapters 364, 366, and 371,
- 9) c Page 10, line 25, delete "by it"
- 10) a Page 11, line 12, add with appraisal responsibility
- 11) c Page 11, line 47, delete "July 1" and substitute January 1
- 12) c Page 11, line 43, add For each course offered through the department, 1.5 contact hours shall constitute one credit hour. Approved college or university courses may be substituted on a two for one credit hour basis.
- 13) c&a Page 11, add after line 49, The annual training requirement shall be waived for any person: 1) attaining a professional designation or certification recognized by the department, or 2) who has accumulated 120 hours of accepted training. Such persons shall complete 24 hours during every five year period thereafter.
- 14) a Page 12, line <sup>11</sup>~~10~~, delete language following <sup>06</sup> ~~evidence~~, and substitute documentarily necessary for determining the value of property.
- 15) a Page 12, line 13, delete "purposes"
- 16) c Page 12, line 20, add NRS 361.190 through 361.220 will remain applicable until the county has established and implemented the prescribed parceling system.

- 17) c Page 12, line 21, after shall insert prepare and 202
- 18) c Page 12, line 23, after department delete language and substitute The department may assist any county in preparing the maps required by subsection 1, if it is shown to the satisfaction of the department that the county does not have the ability to prepare such maps. The county
- 19) c Page 12, line 37 add If it is determined that such maps are not properly updated the department may order the board of county commissioners to employ forthwith one or more qualified persons approved by the department who shall prepare the required maps. The payment of all costs incidental thereto shall be a proper charge against the funds of the county notwithstanding such funds were not budgeted according to law.
- 20) a Page 14, line 2, delete "10" and add 30
- 21) c&a Page 19, delete lines 1 through 5
- 22) a Page 19, line 10, delete "~~true~~" + true
- 23) ~~c&a Page 19, line 40, delete "5" and add 10~~
- 24) a Page 2~~4~~<sup>4</sup>, line 34/35, add section. NRS 361.390 is hereby amended to read as follows: On or before the 1st Monday in [February] April, each county assessor shall:  
1. Prepare and file with the secretary of the state board of equalization a report showing the segregation of property and the assessment thereof shown on the tax roll for the current year; and  
2. File with or cause to be filed with the secretary of the state board of equalization the tax roll, or a true copy thereof, of his county for such current year as corrected by the county board of equalization.
- 25) c Page 25, line 18, change to read Nevada tax commission or the department
- 26) c Page 26, line 23, after "case" delete language and substitute both the Nevada tax commission and
- 27) c&a Page 107, delete lines 4 and 5.
- 28) Page 106, following line 49 add new section: Those persons with matters pending before the Nevada tax commission, its hearing officers or staff shall retain all prior rights and status with the department of taxation.