

MINUTES

## ASSEMBLY TAXATION

March 20, 1975

9:30

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

Members Excused: Mr. Mann  
 Mr. Bennett

Guests Present: See attached list.

The meeting was called to order at 9:45 by Chairman May. He explained that this was the final public hearing that would be set for A. B. 317 in this committee.

ASSEMBLY BILL 317

Mr. Robbins Cahill, speaking as a member of the Tax Commission and as a public citizen, was the first to testify. He said that he didn't feel that the Tax Commission had been the special interest board in any degree that it seems to be in the minds of people. He said that A. B. 317 was going the wrong way, that you need more expertise and not less on the Commission. He suggested that someday we should go toward a full time professional board that most states now have. He said that as a member of the Tax Commission, without the expertise of the other members he would have been more confused than he was due to the technicalities that arose. He said that if the committee did decide to accept expertise on the board and amend the bill he said that he agreed with the Dodge amendment of putting mining, utilities, agriculture and transportation representatives on the commission. He added that the Board of Equalization and the Tax Commission does need separated but that three members on the Board of Equalization is not enough because on a three member board one strong member can easily sway a majority. There is safety in numbers. He also added that with the qualifications of the board, one member might have to disqualify himself for reasons of conflict of interest. Then there would only be two people making major decisions. When asked by the committee, he said that he thought a governor appointed chairman was fine, that the assessors should have full subpoena power, and that the changes in the county boards of equalization were fine.

ASSEMBLY TAXATION  
March 20, 1975  
Page Two

Mr. Howard Winn, as a member of the Tax Commission and as a public citizen, spoke next. He agreed with Mr Cahill that there should be more expertise on the Commission and that Nevada should start toward a full time professional board. He suggested that a working member of the industry be put on the Tax Commission from utilities, banking, agriculture, and farming and ranch land. He said that these people would need to know what is going on in the industry today so that a retired person would not do as well. When asked by Mr. Young if he agreed to the stipulation of 10 years of experience for those members, he said yes. When asked by Mr. Mann if mining should have a member on the Tax Commission, he said that it was not as important as the other four he had mentioned previously.

Mr. Bill Dwyer of the United Taxpayers of Washoe County was the next speaker. He supported the changes proposed in the county board of equalization as far as the qualifications of the members went. He thought that the present Tax Commission system was fine. He also thought that this bill was legislation for the assessors, by the assessors.

Mr. Henry Shelly explained that he was a resident of Washoe County now but that he was just recently moved down from Washington where he had served on the various boards of equalization that are set up in Washington. He had been asked to comment as to the make up of those boards and just generally about the way Washington's tax system worked. He told the committee the following: The county boards of equalization in Washington are made up of five members and I think that number is just right. Each of the five members voted for a chairman who then became a nonvoting member except in a case of a tie. The boards were made up of competent citizens from the town. We used to have an appraiser on our board but he always had the problem of conflict of interest. He said that the board made sure that the assessors were taught assessing properly and that helped in lessening the number of claims. When a claim was filed, the assessors went back and assessed the property from the inside-out, to see if they had made any mistakes. We had a member of the District Attorney's office present at all hearings to help on points of law. If people were not happy with the decision of the county board of equalization or the state board of equalization they then could go to the tax court.

When asked if he thought that expertise was needed on the board he said no he did not. He added that the staff of the Tax Commission was paid to be the experts and that extra experts were not needed.

ASSEMBLY TAXATION  
March 20, 1975  
Page Three

Mr. Jack Downey gave a statement, a copy is attached as ATTACHMENT 1.

Mr. Homer Rodriguez, Carson City Assessor, reported to the committee the feelings of the Assessors Association. The results of a poll taken by Mr. Rodriguez are: out of 17 assessors, 10 are opposed to section 44 of the bill in its entirety. One assessor is opposed to sections 44 through 49. Mr. Rodriguez felt that the qualifications should be on the person filling for office and not on the office. He said that the only qualifications on the persons filing for office are U. S. citizenship, residency in Nevada, and 30 day residency in the county.

Mr. Ernest Newton of the Nevada Taxpayers Association wanted to go on record as opposing sections 44-49 and section 94, subsection 2.

There being no further business, the meeting was adjourned at 10:49.

Respectfully submitted,

*Kim Morgan*

Kim Morgan, Secretary

AGENDA FOR COMMITTEE ON TAXATION

203

Date March 20, 1975 Time 9:30 Room 316

Bills or Resolutions to be considered

Subject

Counsel requested\*

A. B. 317

regarding the establishment of a Tax department and other matters relating thereto

\*Please do not ask for counsel unless necessary.

# Guests

March 20

Tommy Rodriguez	Carson City Assessor 208
Micki Blomdal	NTE
Janice Jackson	Carson City
John J. Shuck	NTE
Dani Bergami	Nevada Cattle men Assn
Handheld	Reno Nev.
James R. Anderson	NTE
Blair Atkins	Assessment + Tax Eqty
E.L. Newton	NTE
C.G. Strickland	Nevada Railroad Assn.
W. Mastini	Geo. Beer Wholesalers
John P. Giannotti	Sparks, Nev.
Bill Dwyer	UNITED TAX PAYER ASSOC WASH CO
Mrs Paul Ferguson	" " " "
Jack Durney	" " " "
W. H. Wind	Kennecott Copper Corp.
D. E. Labelle	Nevada Tax Commission
Bob Atkins	Kennecott Copper Corp.
Chuck White	NEV. FARM BUREAU
David Conover	NEV. FARM BUREAU
Walt. Morrish	Washoe Co Assessor office
DON PECKHAM	WASHOE CO. ASSESSOR

MR. CHAIRMAN, DISTINGUISHED MEMBERS OF THE ASSEMBLY  
COMMITTEE ON TAXATION:

SECTION 3 - ITEM #2.

THE PROPOSED CHANGES IN A.B. 317 OFFERED BY THE GOVERNOR'S SPECIAL  
COMMITTEE CREATES A NUMBER OF PROBLEMS.

WE QUESTION THE FEE AND THE TIME INVOLVED.

WE ARE OFFERED A DEAL WHEREBY THE PEOPLE LOSE THEIR RIGHT TO HAVE THE  
SAME REPRESENTATION AS WE NOW HAVE AND THAT HAS SO ABLY SERVED US IN  
THE PAST.

FOR OVER 100 YEARS NEVADANS HAVE BEEN ABLE TO RUN THEIR OWN BUSINESSES.  
CHANGES SUCH AS THESE ONLY TAKE AWAY ONE MORE SEGMENT OF THE PEOPLE'S  
RIGHT TO GOVERN THEMSELVES.

SECTION #4, PAGE 2, NRS.

UP-TO-DATE METHODS ARE COMMENDABLE, BUT TO CHANGE THE NUMBER OF  
MEMBERS FROM 9 TO 7 WOULD LIMIT THE REPRESENTATION THROUGHOUT THE  
STATE. THE DELETION OF THE REQUIREMENT THAT EACH COMMISSIONER BE VERSED  
IN AND POSSESS A PRACTICAL KNOWLEDGE OR EXPERIENCE IN A PARTICULAR FIELD  
OF ECONOMIC ACTIVITY.

THE EXPERIENCE OF THE MEMBERS OF THE PAST AND PRESENT COMMITTEE HAS BEEN  
VERY IMPORTANT TO OUR STATE'S ECONOMY. WITHOUT A PRACTICAL KNOWLEDGE  
OF MINING, REAL ESTATE, TRANSPORTATION, LIVESTOCK, BANKING, GAMING, ETC.,  
WE WOULD BE TAXED OUT OF EXISTENCE — WITHOUT THE WELL-ROUNDED  
REPRESENTATION WE NOW HAVE.

WHAT'S WRONG WITH A COMMITTEE THAT REPRESENTS MORE THAN ONE SEGMENT OF  
GREAT STATE?

A.B. 317 WOULD TAKE THE OPERATION OF THE TAX COMMITTEE OUT OF THE HANDS OF THE PEOPLE AND PUT IT IN THE HANDS AND CONTROL OF A SELECT FEW.

ARE THE MEMBERS OF THIS DISTINGUISHED GROUP WILLING TO TELL THE PEOPLE THEY ARE NOT INTELLIGENT ENOUGH TO INSIST ON GOOD APPOINTMENTS? IT IS DISPLAYING A LACK OF CONFIDENCE IN THE GOVERNOR WHO WAS ELECTED FOR THIS PURPOSE.

SECTION 5 #39.

THE INCREASE FROM 3 TO 4 COMMITTEE MEMBERS FROM ANY ONE COUNTY HAS POLITICAL OVERTONES IN THAT ONE COUNTY OF 17 COULD CONTROL THE COMMISSION. THE COMMISSION COULD BECOME A POLITICAL GRAB BAG.

SECTION 11 #40.

THE APPOINTMENT OF A CHIEF ADMINISTRATIVE OFFICER WOULD DO MORE THAN ADD ANOTHER GROUP TO THE STATE PAYROLL.

THE PASSAGE OF THIS BILL COULD MAKE THE TAX COMMISSION A POTENTIAL RUBBER STAMP GROUP. IS THIS WHAT WE NEED? OR, ARE WE GIVING UP OUR HARD EARNED BIRTHRIGHT TO BE REPRESENTED IN MATTERS AS IMPORTANT AS TAXATION?

THE COMMISSION, AS IT NOW IS, GIVES THE CITIZENS A WELL-ROUNDED SOLUTION TO THE MANY TAX PROBLEMS FACING ALL OF US.

IT IS VERY DOUBTFUL THAT APPOINTMENT OF A SO-CALLED TAX CZAR WOULD DO ANY GOOD.

A NUMBER OF POLLS TAKEN SHOW THAT MOST PEOPLE ARE AGAINST THE PASSAGE OF A.B. 317 TWO TO ONE.

TIMES THE SO-CALLED PROFESSIONAL DOES NOT HAVE THE WONDERFUL 212  
COMMODITY OF GOOD JUDGMENT AND UNDERSTANDING COMBINED.

OUR RECOMMENDATION IS THAT THE SALIENT POINTS OF ASSEMBLY BILL 317  
BE USED TO STREAMLINE THE DEPARTMENT BUT LEAVE THE MEMBERSHIP AND  
MANAGEMENT THE SAME AS IT IS NOW, PLUS THE ADOPTION OF SENATOR  
DODGE'S AMENDMENT.

IN CLOSING, LADIES AND GENTLEMEN, MAY I POINT OUT THE GREAT STATE OF  
NEVADA IS ONE OF THE LAST BASTIONS OF FREE ENTERPRISE, RUGGED  
INDIVIDUALISM, INTESTINAL FORTITUDE SO LACKING IN MOST OF OUR COUNTRY  
TODAY!

LET'S KEEP IT THAT WAY!

DON'T PASS A.B. 317!

THAT'S THE WAY IT IS: MARCH 20, 1975!