

MINUTES

ASSEMBLY TAXATION  
March 27, 1975  
9:30

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

Guests Present: Mr. Jim Lien, Nevada Tax Commission  
Ms. Micki Blomdal, Nevada Tax Commission  
Mr. John Ciardella, DMV

The meeting was called to order at 9:32 by Chairman May.

COMMITTEE ACTION

Assembly Bill 346- After hearing that Mr. Ciardella of the Department of Motor Vehicles had no problems with the bill, the committee moved to amend and DO PASS. The list of amendments is ATTACHMENT 1. Vote was unanimous.

Assembly Bill 182- Mr. Mann moved to Indefinitely Postpone the bill, seconded by Mr. Harmon, passed with 6 aye votes, Mr. Murphy and Mrs. Ford being absent, and Mr. Demers not voting due to conflict of interest.

Assembly Bill 181- Mr. Bennett moved for the adoption of amendment 5802, resolve the conflict, rerefer to Ways and Means, with a recommendation of DO PASS. Motion passed with 6 aye votes, Mr. Murphy being absent, Mr. Demers not voting, and Mrs. Ford voting no.

Mr. Jim Lien then brought it to the attention of the committee that some of the language in amendment 5802 was redundant and said that it should be changed.

There was a motion to rescind the previous action that gave a DO PASS recommendation to A. B. 181 after it was amended. Motion passed unanimously with Mr. Murphy and Mr. Demers not voting due to conflict of interest.

Another motion was made to resolve conflict, amend amendment 5802 and then amend A. B. 181 and then rerefer to Ways and Means with a recommendation of DO PASS. Motion was passed with 6 aye votes, Mrs. Ford voting no, and Mr. Murphy and Mr. Demers not voting.

Assembly Bill 317- Mr. Mann moved to amend and rerefer to committee,

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seconded by Mr. Christensen. Passed unanimously. Amendments are ATTACHMENT 2.

Assembly Bill 62- Mrs. Ford raised a question as to a possible conflict with another bill as to the definition of "mine". Chairman May asked her to look into the matter and report back to the committee with her findings.

There being no further business, the meeting was adjourned at 10:01.

Respectfully submitted,

*Kim Morgan*

Kim Morgan, Secretary

AGENDA FOR COMMITTEE ON Taxation 219

Date Thursday, Mar 27 Time 9:30 a.m. Room 316

<u>Bills or Resolutions to be considered</u>	<u>Subject</u>	<u>Counsel requested*</u>
A.B. 346	Clarifies statutory language relating to taxation and transfers of unregistered vehicles, requires tax sticker for movement of certain slide-in campers and applies specified fee to certain vehicles.	
A.B. 181	Authorizes payment of privilege tax and registration fees for national guardsmen.	
A.B. 182	Exempts certain vehicles from privilege tax and registration fee.	
A.B. 62	Adds definitions and revises procedures and penalties relating to taxation of mines.	

~~A.B. 266~~

A.B. 317

AMENDMENTS TO AB 346

Page 2, line 38, delete "slide-in" and substitute camper

Page 2, line 39, delete "camper" and substitute shell

Page 2, line 41, delete "slide-in camper" and substitute camper shell

*Page 4, line 44, after "every" add motor*

1. Page 1, line 3, after "chapters" insert 364
2. Page 2, section 4 shall read "NRS 360.020 is hereby amended to read as follows:  
360.020 1. Four of the commissioners shall respectively have at least 10 years' experience in the following fields:  
(a) One, in real property.  
(b) One, in the utility business.  
(c) One, in the agriculture and livestock business.  
(d) One, in finance.  
2. The remaining commissioners shall be versed in other areas of property taxation and have had sufficient experience in business generally to bring knowledge and sound judgement to the deliberations of the Nevada tax commission.
3. Page 4, line 4. Delete the words "during the hours the department is open for business." and substitute "which detracts from the full and timely performance of his duties."
4. Page 4, line 9, after commission insert the State Board of Equalization
5. Page 5, between/line 35 and 36 add 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 appraisal cost.
6. Page 6, line 15, delete "the" and substitute its local government.
7. Page 8, delete lines 35 through 40.
8. Page 8, line 41, change "3" to 2
9. Page 8, line 45, after the word "the" insert manuals and
10. 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,
11. Page 10, line 25, delete "by it"
12. Page 11, line 12, add with appraisal responsibility
13. Page 11, line 47, delete "July 1" and substitute January 1
14. 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.
15. 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.

16. Page 12, line 12, delete language following "of", and substitute documentation necessary for determining the value of property.
17. Page 12, line 13, delete "purposes"
18. 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.
19. Page 12, line 21, after shall insert prepare and
20. 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
21. 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.
22. Page 14, line 2, delete "10" and add 30
23. Page 19, delete lines 1 through 5
24. Page 19, line 10 delete "true"
25. Page 19, line 40, delete entire line and substitute "wherein the ratio of assessed value to full cash value is less than 30% or more than 37 1/2% within each of the several classes of property of the county.
26. Page 19, line 41, delete "assessed valuation"
27. Page 22, line 50, delete "three" and substitute five
28. Page 23, line 5, add or registered public accountant
29. Page 23, delete lines 6 through 12 and substitute  
 (b) one shall be a property appraiser with a professional designation.  
 (c) one shall be versed in the valuation of centrally assessed properties  
 (d) two shall be versed in business generally
30. Page 23, line 13, delete "two" and substitute three and after "party" add and no more than two may be from the same county
31. Page 23, line 15, delete "one" and substitute two
32. Page 23, after line 17 insert (d) one member for 1 year
33. Page 23, line 21, add no member may serve more than two full

terms consecutively

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34. Page 24, between lines 34 and 35 add a new 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.

35. Page 25, line 18, change to read Nevada tax commission or the department

36. Page 26, line 23, after "case: delete language and substitute both the Nevada tax commission and

37. Page 34, line 27, after "by" insert regulation of

38. Page 34, line 28, delete "at its October meeting for use in the next calendar year."

39. 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.

40. Page 107, delete lines 4 and 5

41. Page 107, line 8, delete "and 329"