

MINUTES

ASSEMBLY COMMITTEE ON TAXATION
MARCH 10, 1977
9:30 a.m.

Members Present: Chairman May
Mr. Schofield
Mr. Craddock
Mr. Dreyer
Mr. Harmon
Mr. Horn
Mr. Jacobsen
Mr. Murphy

Members Excused: Mr. Mann

Guests Present: David W. Baker
Hattie Becker
Kenneth Buck, RPEN
Mrs. Kenneth Buck, RPEN
Fred E. Callahan
Malva V. Callahan
Stan Cooper, Nevada Division for Aging
Services
Steven A. Coulter, Assemblyman
A. L. Dale
Daniel J. Demers, Assemblyman
Diana Dreyer
Harold Horn
Madge Horn
Gladys Huddleston
Edith Kelly
Ray Knisley
Nellie S. Laird, AARP/NRTA State Joint
Legislative Committee
T. J. Landorf, RPEN
Bob Lewis
James C. Lien, Department of Taxation
Earl Mayes
Gary Milliken, Clark County Assessor's and
Treasurer's Offices
Sue Morrow, Nevada Appeal
Ernest Newton, Nevada Taxpayers Association
Earl Nicholson, Retired Citizens
Marilyn Paoli, Department of Taxation
J. T. Patterson
Orvis Reil
Dr. Robert E. Robinson, Assemblyman
Homer Rodriguez, Carson City Assessor
Vera G. Sale, RPEN

(THIS PAGE IS AN AMENDED PAGE OF THE ORIGINAL MINUTES.)

ASSEMBLY COMMITTEE ON TAXATION
MARCH 10, 1977
PAGE TWO

John J. Sheehan, Department of Taxation
Alice Smith
Steven Stucker, North Las Vegas
R. E. Walker, Retired Citizens
Peggy Westall, Assemblyman
Hugh M. White, AARP/NRTA State Joint Legis-
lative Committee
Tom Young, Sierra Pacific Power Company

Vice Chairman Schofield called the meeting to order at 9:34 a.m.

Note: The five bills on the agenda were not considered individually and in order; therefore, the subheading will attempt to reference the subject area actually being discussed, and a bill may be discussed more than once in these minutes.

ASSEMBLY BILL 317

Danny Demers, Assemblyman, said that this bill had come from an interim study concerning utility costs for the elderly. There was a proposition that utility bills for the elderly be reduced, but it was felt that this would only be a shift of the economic burden and cause an increase in utility bills for the rest of the population. The subcommittee doing the study discussed allowing the Department of Taxation to use the remaining balance after administration and refunds from the Senior Citizens' Property Tax Assistance Act and use this for the insulation of senior citizens' homes, thereby reducing their utility bills. He said that the bill does not require an appropriation. It only says that if there is any money left over, it may be used for the benefit of senior citizens.

Mr. Demers said that the interim committee had learned that \$1,200,000 had been appropriated for the Senior Citizens' Property Tax Assistance Act (SCPTAA), and only \$700,000 was actually spent. Mr. Horn asked what happened to the money in the past. Mr. Demers answered that it reverted to the general fund.

Jim Lien of the Department of Taxation was the next speaker, and his first subject was A.B. 317. He said that as the bill is written, he does not see the Department getting involved with building codes and so forth. He said that he felt that this type of legislation should be on a supplemental program which would return money directly to senior citizens. He said that the present bills concerning senior citizens, if passed, would leave no surplus in the administration of the SCPTAA.

ASSEMBLY BILL 310

Mr. Lien stated that this bill provides a direct property exemption for persons owning their home. There is a \$1,000 exemption on the assessed valuation of a home of a person 62 years of age or older, or if an individual owns a home with a senior citizen living in the home. He said that the exemption applies to anyone who has an ownership interest in the home. This would be in addition to any other type of assistance an individual might receive.

Mr. Lien said that the fiscal impact would be about \$1,600,000 in the first year according to the number of senior citizens presently receiving assistance. The refund program would grow at about 10% a year. He said that an individual with a \$2,000 income would receive the same benefit as a person with a \$10,000.

ASSEMBLY BILL 395

Mr. Lien said that this bill makes only one amendment to the SCPTAA, and that is to raise the income level to \$15,000. He said that this bill is the simplest of the bills being considered. An information sheet was distributed to Committee members on A.B. 395, A.B. 304, and A.B. 322 and is attached as Exhibit A.

ASSEMBLY BILL 304
ASSEMBLY BILL 322

Mr. Lien said that these two bills can be considered together because they are almost identical. The difference is that A.B. 322 places a \$10,000 limit on the property tax deferral program.

These bills offer a new concept. An individual can choose one of two options. He may apply for the present refund, or he may go to a deferral program which would allow him to defer payment of the amount of taxes over 7% of his annual income. This amount becomes a lien against the property and is not due until the property is sold or the individual dies. Under the refund program, an individual would be allowed 50% of the tax. Mr. Lien showed a chart with the following information:

<u>Deferred Program</u>		<u>Refund Program</u>	
Maximum		Maximum	
Assessed Tax	\$525	Assessed Tax	\$525.00
7% Limitation	420	50% Allowance	262.50
	<u>\$105</u> Deferred		<u>\$262.50</u> Refund

ASSEMBLY COMMITTEE ON TAXATION
MARCH 10, 1977
PAGE FOUR

The taxpayer would have a benefit of \$262.50 instead of \$105 under the deferral program. This is a direct benefit. Mr. Lien stated that there is little or no benefit for taxpayers as far as opting for the deferral program.

Mr. Lien said that Section 9 of the bills eliminates renters from the refund benefit. He said that this would eliminate about 2600 senior citizens now receiving benefits. However, the bill as written still allows as the definition of a home, "Group care facilities" and "A dwelling within any housing project."

Mr. Lien suggested three amendments to the bills. In Section 4, delete "The redetermination is the final administrative action on the claim." In Section 13, delete the reference to the "U.S. Internal Revenue Code." In Section 16, paragraph 1, delete the words "and occupied."

Ken Buck, representing the Retired Public Employees of Nevada, spoke next. He passed out information attached as Exhibit B. He discussed information on the page and some of the hardships that retired persons are facing. He suggested to the Committee not a total deferral of taxes, but a deferral of the increase in taxes caused by reassessments. He said that he believed that this could be done without any loss of revenue, and it would be a break for many retired persons.

ASSEMBLY BILL 310

Steve Coulter, Assemblyman and primary sponsor of the bill, spoke concerning A.B. 310. He said the bill came from the bill drafter different than was intended and said that the fiscal impact would not have been as great under his original intentions. He said that what he was trying to do was to help individuals that would take senior citizens into their homes.

Mr. May asked if this would only be blood relatives. Mr. Coulter said that he would see this as taking any senior citizen into a home.

Ray Knisley was the next speaker. He said that the Committee was not recognizing what the tax structure would be in a few years. He said that the present proposed bills could not fail to be in violation of the constitutional provision that states that all taxes must be assessed uniformly. He said that these bills are making a mess of the taxing structure. He further stated that if they pass, there will be a terrific mess all through the county governments.

ASSEMBLY COMMITTEE ON TAXATION
MARCH 10, 1977
PAGE FIVE

Mr. Dreyer said that he, Mr. Murphy, and Mr. Coulter had all been on the committee looking at the problems of the aged and the aging. He told Mr. Knisley that there are some real problems out there. He said that individuals on a fixed income can only sit and watch everything go sky high. He said that the work they did only scratched the surface. He said that people have nothing, and we see each day getting worse.

Mr. Knisley maintained that he felt there would be a violation of the Constitution if these bills passed. He said that the bills are absolutely impossible to administer.

ASSEMBLY BILL 317

Stan Cooper spoke next. He said that he was in favor of the concept of A.B. 317. However, he informed the Committee that there are several programs presently doing what A.B. 317 proposes.

Nellie Laird spoke briefly saying that she was there representing 30,000 older people in the State. She said that they hoped that in the wise judgment of the Committee, that there would be some tax relief to these people who are suffering from the inability to stretch their income to cover taxes and all the other problems.

ASSEMBLY BILL 304

Dr. Bob Robinson, Assemblyman and primary sponsor of this bill, spoke next. He said that this bill did not come from the bill drafters as he requested. He said that he had requested a bill without limitation on income or on the amount of tax to be deferred. He said that he was in favor of the option for a total tax deferment. He said that for an individual over 62 years of age to have his deferment reach the value of his home, he would have to live 60 to 70 years more.

Orvis Reil spoke next. His concern was expressed about the deferral that would be passed to the children of senior citizens. He felt that these children would be quickly forced to sell the home with a deferral lien on it at a price that would be less than the actual market value when the parent died. He said that for a senior citizen that did not have any family, it would be just a matter of settling up the debts.

ASSEMBLY COMMITTEE ON TAXATION
MARCH 10, 1977
PAGE SIX

ASSEMBLY BILL 304
ASSEMBLY BILL 322

Ernest Newton of the Nevada Taxpayers Association spoke next. He said that he was very much in favor of the concept of A.B. 304 and A.B. 322 and felt that the bills could be amended to reflect the original concept. He said that this was the most equitable and most adequate method for providing tax relief without eroding the tax base.

Mr. Newton stated that the average life expectancy of a person that reaches 62 years of age is 16 more years. He said that this would mean that the deferral lien could never on an average go over 26% of the value of the property. He stated that at the death of the owner, there was a 16-month period in which to close the lien.

Alice Smith spoke next. She said that the elderly need a little relief, but whatever was done would need careful scrutiny. She said that she was at the low end of the totem pole, and she requested Committee members to think what you can do for that little fellow down there.

Gary Milliken read a statement from W. W. Galloway, Clark County treasurer which is attached as Exhibit C.

Mr. Milliken further stated that Bill Rayson of the Las Vegas City Housing Authority had asked him to relate to the Committee that the Housing Authority objected to the new addition in A.B. 304 and A.B. 322 of Section 12, paragraph 2, part d.

Mr. Milliken further spoke as representative of the Clark County assessor. He expressed concern that these bills excluded renters. He said that the County felt that deferral payments would cause real problems.

Homer Rodriguez spoke next and said that an item to help senior citizens would be to freeze assessed valuations when they reach a certain age so that they will be able to meet the payments on the taxes.

ASSEMBLY BILL 322

Mr. Coulter returned to speak on this bill as the primary sponsor. He said that under the rebate program a person must come up with the huge tax bill and then get a refund. He said that a lot of people do not have the money to begin with. The deferral program would do more good. He said that the problem is mainly with the persons with extremely low income.

ASSEMBLY COMMITTEE ON TAXATION
MARCH 10, 1977
PAGE SEVEN

ASSEMBLY BILL 304
ASSEMBLY BILL 322

Mr. Cooper spoke again and said that John McSweeney of the Nevada Division for Aging Services was in favor of the concepts of the bills. He said that they would like to see some kind of income limitation kept in the bill. He also said that they would like to see renters and mobile home owners kept in the bill.

Mr. Schofield said that the Committee would take no action at this meeting on the bills, but would plan to take action on them at the next meeting.

The Committee adjourned at 11:47 a.m.

Respectfully submitted,

Carl R. Ruthstrom, Jr.

Carl R. Ruthstrom, Jr.
Secretary

COMPARISON OF ASSEMBLY BILLS FOR
SENIOR CITIZENS PROPERTY TAX ASSISTANCE

	AB 304 DEFERRAL	AB 304 ALLOWANCE	AB 322 DEFERRAL	AB 322 ALLOWANCE	AB 395	
Income Maximum	No limit	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000	
Application Filed	Tax Receiver	Assessor	Tax Receiver	Assessor	Assessor	
Filing Dates	1/15 - 4/30	1/15 - 4/30	1/15 - 4/30	1/15 - 4/30	1/15 - 3/15 7/1 - 8/15	Homeowners Renters
Renters	Eliminated	Eliminated	Eliminated	Eliminated	Included	
Permits County Refund Program	Yes	Yes	Yes	Yes	No	
Applications Processed	Tax Receiver	Department	Tax Receiver	Department	Assessor	
Number Eligible Applicants						
1977-78	1,325	7,320 5,995	1,268	7,263 5,995	11,786	
1979-80	1,415	7,817 6,402	1,354	7,756 6,402	12,587	
Fiscal Impact 1977-78	\$ 100,000	\$ 500,461	\$ 91,213	\$ 500,461	\$ 1,642,226	
	\$	600,461	\$	591,674		
Fiscal Impact 1979-80	\$ 110,000	\$ 550,507	\$ 100,334	\$ 550,507	\$ 1,806,447	
	\$	660,507	\$	650,841		

These figures are based on a 6.8 percent per year growth in the number of claimants and a 10 percent growth in refunds or deferrals.

Renters are eliminated in all but AB 395 except those living in Adult Group Care Facilities or Housing Authorities who make payments "in lieu of" property tax which is inconsistent with the repeal 361.803(d) and (e).

EXHIBIT B

EFFECTS OF INFLATION
ON RETIRED PERSONS
ON FIXED INCOMES

The Year 1967 is usually used as a base of 100.0 in estimating cost-of-living increases. In 10 years the overall cost of living index had risen to 167.2 on January 1, 1977. Food costs had climbed to 182.0. The allowance of a public employee retired in 1967 had reached 118.5 on January 1, 1977. His allowance - which is much smaller than that now available to his successor - had suffered an actual cut of 48.7 percent on the cost of living and 63.5 percent on the food index.

In the 1970's the retired public employee has fared as follows:

	Cost of Living Increase (Washoe Co. Library)	Allowance Increase (Based on Orig- inal Allowance)	Active Employee Salary Increase (Based on Current Salary)
1970	6.0%	0	7/1/70 7.5%
1971	4.3%	1.5%	1/1/71 5.0%
1972	3.3%	1.5%	1/1/72 4.17%
1973	6.2%	1.5%	1/1/73 5.0%
1974	11.0%	1.5%	1/1/74 5.0%
1975	9.1%	3.2%	1/1/75 15.0%
1976	<u>6.2%</u>	<u>3.2%</u>	1/1/76 <u>6.0%</u>
	46.1% <i>56.0 compounded</i>	12.4%	47.67% <i>58.0</i>

(The situation of the retired public employee is even worse than shown above. The increases in retirement allowance are based upon the allowance originally received. The increases in cost-of-living and salaries of active employees are based upon current figures)

PLEASE DO NOT CONSTRUCT THE FOREGOING AS A PLEA FOR SPECIAL CONSIDERATION FOR RETIRED PUBLIC EMPLOYEES. WE SPEAK FOR ALL PERSONS IN RETIREMENT ON FIXED INCOMES. Our research was naturally only in our own situation and is used only to illustrate the factors affecting all retired persons.

EXHIBIT C

February 28, 1977

TO: George Ullom

FROM: W. W. Galloway

SUBJECT: Assembly Bill No. 304 and 322

From our brief review of these two ^{Assembly} Senate-Bills, they appear to be almost identical and we are not in favor of either one of them, as we stated in a previous memorandum. On Senate Bill No. 113, we definitely favor additional help for the elderly and can support any Bill liberalizing the benefits of the current Law as it is presently being administered. In our memorandum on Senate Bill No. 113, we stated that we supported the liberalized benefits contained in that Bill, but we are definitely opposed to the changes that are being proposed in the way the program is being administered. In Senate Bill No. 113, the Assessors office that has been supplying a valuable, efficient service related to the Senior Citizens Property Tax Assistance Act is being removed and responsibility, to a great extent, is being transferred to the Department of Taxation in Carson City. We were opposed to this. In Assembly Bill No. 304 and 322, we have the same situation as in Senate Bill No. 113, the administering of the program is being taken away from the Assessors office and being transferred to the Department of Taxation in Carson City. While we might support any liberalized benefits in Bills 304 and 322, we cannot support this transfer of responsibility.

Another point in regards to Bills 304 and 322, it is our understanding from our reading that these Bills would eliminate renters and we feel that renters have just as much need to be assisted as elderly property owners. We cannot find any justification for removing the renters from participation in the Senior Citizens Property Tax Assistance Act. Therefore, we also oppose this provision.

Assembly Bills No 304 and 322, also introduce a complete new concept as far as the State of Nevada is concerned. This new concept is tax deferrals and in effect provides that an individual can enter into an agreement with the State or the County whereby he does not have to pay a certain part of his accrued property taxes, but can defer those payments until he dies or until his property is sold. The way the Bill is written it becomes quite involved and complex and places a great deal of responsibility and burden upon the Tax Receiver. We personally believe that the Legislature in its attempt to help the Senior Citizen is developing a Law that is becoming to complicated to be adequately administered. We also believe that since the Assessors office currently has the staff of personnel set up to handle the Senior Citizens Property Tax Assistance Act, as it is now established, that if the deferred property tax portion of this Bill should be approved by the Legislature it would be more reasonable for the Assessor to handle the details related to this than the Tax Receiver. If we assume the responsibilities set forth in these Bills, it would mean quite a few additional staff members for our office since we do not have adequate personnel to handle something of this magnitude.

In summary then, we can say that we support any liberalized benefits for the elderly under the Senior Citizens Property Tax Assistance Act as it is now established and is now administered, but we are not in favor of the tax deferral; we are not in favor of transferring the program from the Assessor to the Department of Taxation and we are not in favor of any of the additional work load that is placed upon the Tax Receiver as set forth in these two Bills.

INDEX OF MEASURES IN ASSEMBLY COMMITTEE ON TAXATION
March 10, 1977

<u>Bill or Resolution Number</u>	<u>Date Referred To Committee</u>	<u>Introducer's Name</u>	<u>Summary</u>	<u>Date Scheduled Hearing</u>	<u>Committee Action</u>	<u>Assembly Action</u>	<u>Senate Action</u>	<u>Governor's Signature</u>
A.B. 53	1/19/77	Howard	Authorizes deduction of property taxes from taxable mine proceeds.	2/3/77	Ind. Post.			
A.B. 99	1/20/77	Committee on Taxation	Deletes requirement for Multistate Tax Compact advisory committee to hold annual meetings.	1/27/77 2/10/77	Do Pass	Passed 2/14/77	Passed 3/9/77	
A.B. 100	1/20/77	Committee on Taxation	Places cigarette taxes directly upon ultimate consumer.	2/22/77 3/1/77	Amend; Do Pass as Amended	Passed 3/10/77		
A.B. 101	1/20/77	Committee on Taxation	Creates Department of Taxation Bond Trust Fund and raises bond limits for motor vehicle fuel dealers.	1/27/77 2/10/77	Amend; Do Pass as Amended	Passed 2/17/77		
A.B. 102	1/20/77	Committee on Taxation	Creates intergovernmental trust fund and aviation fuels tax revolving account.	2/3/77 2/4/77	Do Pass; Rerefer to Ways/Mean Do Pass	Passed 2/8/77		
A.B. 103	1/20/77	Committee on Taxation	Requires sales and use tax collections to be deposited to account of State Treasurer.	1/27/77	Do Pass	Passed 1/31/77	Passed 2/8/77	2/11/77
A.B. 104	1/20/77	Committee on Taxation	Changes prescribed boat lights; requires counties to pay Fish and Game Department for boat registration and tax services.	2/8/77	Amend; Do Pass as Amended	Passed 2/21/77		
A.B. 161	1/26/77	Committee on Taxation	Clarifies administrative powers of Department of Taxation.	2/10/77	Do Pass	Passed 2/14/77		

<u>Bill or Resolution Number</u>	<u>Date Referred To Committee</u>	<u>Introducer's Name</u>	<u>Summary</u>	<u>Date Scheduled Hearing</u>	<u>Committee Action</u>	<u>Assembly Action</u>	<u>Senate Action</u>	<u>Governor's Signature</u>
A.B. 174	1/27/77	Committee on Taxation	Changes latest dates for county assessors to file tax roll and segregation of roll with State Board of Equalization.	2/10/77	Do Pass	Passed 2/14/77	Passed 2/28/77	3/3/77
A.B. 175	1/27/77	Weise	Provides abatement of taxes on all real property acquired by State.	2/10/77 3/1/77	Amend; Do Pass as Amended	Passed 3/7/77		
A.B. 262	2/2/77	Kosinski	Provides an election to pay property tax levied against certain mobile homes in quarterly installments.	3/1/77 3/8/77	Motion to Do Pass Failed			
A.B. 277	2/7/77	Wagner	Provides property tax allowance for structures with renewable resource heating or cooling systems.	2/15/77 2/17/77 2/21/77* 3/2/77*				
A.B. 292	2/9/77	Robinson	Provides tax exemption for certain property used to conserve or produce energy.	2/15/77 2/17/77 2/21/77* 3/2/77*				
A.B. 304	2/14/77	Robinson	Provides alternative system of property tax relief to senior citizens without regard to income and makes other extensive revisions to Senior Citizens' Property Tax Assistance Act.	3/10/77				
A.B. 310	2/15/77	Coulter	Provides property tax exemption to elderly.	3/10/77				

<u>Bill or Resolution Number</u>	<u>Date Referred To Committee</u>	<u>Introducer's Name</u>	<u>Summary</u>	<u>Date Scheduled Hearing</u>	<u>Committee Action</u>	<u>Assembly Action</u>	<u>Senate Action</u>	<u>Governor's Signature</u>
A.B. 317	2/16/77	Demers	Permits Department of Taxation to provide for insulation of certain senior citizens' homes.	3/10/77				
A.B. 322	2/18/77	Coulter	Provides alternative system of property tax relief to senior citizens qualified by income and makes other extensive revisions to Senior Citizens' Property Tax Assistance Act.	3/10/77				
A.B. 348	2/24/77	Committee on Taxation	Provides standard for determining assessed value of improvements under construction and clarifies which standards may be used in assessing agricultural land.	3/8/77	Do Pass	Passed 3/10/77		
A.B. 364	2/25/77	May	Renames and expands duties of certification advisory board in Department of Taxation and alters certification and training requirements for certain appraisers.	3/8/77	Do Pass	Passed 3/10/77		
A.B. 368	2/28/77	Goodman	Proposes to amend Sales and Use Tax Act of 1955 to provide for recoupment of taxes paid on uncollectible accounts.	3/8/77	Ind. Post.			
A.B. 395	3/1/77	Mello	Changes income limitation and allowances of Senior Citizens' Property Tax Assistance Act.	3/10/77				

<u>Bill or Resolution Number</u>	<u>Date Referred To Committee</u>	<u>Introducer's Name</u>	<u>Summary</u>	<u>Date Scheduled Hearing</u>	<u>Committee Action</u>	<u>Assembly Action</u>	<u>Senate Action</u>	<u>Governor's Signature</u>
A.J.R. 7	1/18/77	Harmon	Proposes constitutional amendment to permit property tax exemption for conservation of energy.	2/15/77 2/17/77 2/21/77* 3/2/77*				
A.J.R. 9	1/19/77	Robinson	Proposes constitutional amendment to permit property tax exemption for conservation of energy or production of energy from renewable natural resources.	2/15/77 2/17/77 2/21/77* 3/2/77*	Amend*			
A.J.R. 12	1/20/77	Committee on Taxation	Proposes to amend Nevada Constitution by authorizing Legislature to impose tax upon motorboats in lieu of property tax.	1/27/77 2/8/77 3/1/77	Amend; Do Pass as Amended	Passed 3/9/77		
A.J.R. 10/ 58th Session	1/17/77	Committee on Commerce	Proposes constitutional amendment to exempt business inventories from property taxation and allow Legislature to exempt any other personal property from such taxation.	2/1/77 2/8/77	Do Pass	Passed 2/10/77		
A.J.R. 21/ 58th Session	1/17/77	Committee on Taxation	Proposes constitutional amendment for progressive exemption of business inventories from property taxation and legislative exemption of other personal property.	2/1/77 2/8/77				
A.C.R. 8	1/27/77	May	Directs Legislative Commission to study assessment and taxation of geothermal resources.	2/1/77	Be Adopted; Rerefer to Leg. Func.			

*In Subcommittee

GUEST LIST

<u>NAME</u> (Please print)	<u>REPRESENTING</u>	<u>WISH TO SPEAK</u>	
		Yes	No
FRED E. CALLAHAN		?	
MALVA V. CALLAHAN			X
Harold Horn			X
MADGE HORN			
Edith (Mrs. W.H.) Kelly		X	
Hugh M. White	AARP/NRTA State Joint Legislative Committee	?	
Nellie S. Laird	AARP/NRTA State Joint Legislative Committee	?	
Hattie Becker			X
E. L. Dale			X
J. J. Johnson			
Bob Lewis			X
Diana Dreyer			X
David W. Baker			
Vna C. Sals	R PEN		X
Gladys Huddleston	Reno		X
Earl Mayes	Reno Nov 2015 W-6 th		X
Smith Burk	R PEN	X	
J. Landorf	R PEN		
Wm. Beck	"		
Stan Cooper	Nevada Division for Aging Services	X	
Ray Kinsley		X	
John J. Sheehan	FAX		
Morrow	Appeal		X
M. Kim	totalcom	X	

GUEST LIST

<u>NAME</u> (Please print)	<u>REPRESENTING</u>	<u>WISH TO SPEAK</u>	
		Yes	No
MARILYN PAOLI	TAXATION		
R. E. Walker	Retired Citizens	No	✓
Earl Nicholson	Retired Citizens		✓
Steve Coulter	Assembly Dist 27	✓	
Gary Milliken	Clark County Assessor & Treasurer	✓	
Home Rodriguez	Canon City Assen	✓	
Robert Tom Young	S.P.C.		
Danny Desher	Assemblyman	✓	
Jeggy Westall	"		
Steven Stueker	North Las Vegas		
Ernest Newton	Nev. Taxp. Assoc.		
Orvis Reil			
Dr. Robert E. Robinson	Assemblyman	✓	

ASSEMBLY COMMITTEE ON TAXATION
 FIFTY-NINTH SESSION, 1977

MEETING ROLL CALL

MEETING DATE: THURSDAY, MARCH 10, 1977

	PRESENT	ABSENT	LATE	EXCUSED
Chairman May	✓			
Mr. Schofield	✓			
Mr. Craddock	✓			
Mr. Dreyer	✓			
Mr. Harmon	✓			
Mr. Horn	✓			
Mr. Jacobsen	✓			
Mr. Mann		✓		✓ Per PWM 3/15/77
Mr. Murphy	✓			