

MINUTES

ASSEMBLY COMMITTEE ON TAXATION  
MARCH 8, 1977  
9:30 a.m.

Members Present: Chairman May  
Mr. Craddock  
Mr. Dreyer  
Mr. Horn  
Mr. Jacobsen  
Mr. Mann

Members Excused: Mr. Schofield  
Mr. Harmon

Members Absent: Mr. Murphy

Guests Present: David W. Baker  
Daniel J. Demers, Assemblyman  
Oran Grayson  
James C. Lien, Department of Taxation  
Russ McDonald, Washoe County  
Gary Milliken, Clark County Assessor's  
Office  
Marilyn Paoli, Department of Taxation  
Homer Rodriguez, Carson City Assessor  
Jim Slark, Clark County Assessor's Office  
Steven Stucker, North Las Vegas  
Robert Warren, Nevada League of Cities

Attached as Exhibit A is the Committee's authorization for introduction of B.D.R.'s 32-884 and 32-538 on February 24, 1977.

Chairman May called the meeting to order at 9:32 a.m.

ASSEMBLY BILL 368

Danny Demers, Assemblyman and co-sponsor of the bill, spoke first. He said that the bill was requested by small businessmen from Washoe County and Clark County. He said that the bill attempts to overcome an inequity in the Sales and Use Tax area. As an example, he said that he knows a gentleman in the printing business. In one month, this man may do \$10,000 in business. For whatever reason, one of his customers may go bankrupt or leave town and the businessman is left with the bill, including the payment of sales tax. This bill would allow the businessman to file for a refund on the amount paid for uncollectible accounts. He said that this was a simple bill and asked for the Committee to give it favorable consideration.

Mr. Mann asked how the assessors would be able to audit these claims. Mr. Demers said that the businesses would be filing as deductions the same bad debts that would be submitted for refund of the sales tax paid. He said that these same audit trails would be available for the Department of Taxation.

Mr. Jacobsen said he could remember a similar bill request by liquor dealers in a past session. He asked Mr. Demers if he would have any feeling to broaden the bill to include them. Mr. Demers said that this would be something for the Committee to decide.

Mr. Jacobsen said that in his business he writes off a number of bad accounts on his income tax, sales tax included. He felt that possibly the benefits of this deduction should be only claimed once. Mr. Mann agreed. He said that it seems like enough advantage to be able to write bad debts off.

Mr. Horn asked when a small businessman pays his tax. Mr. Demers said at the end of every month. The Department of Taxation sends out a form that must be filled out and returned. Mr. Horn asked if the businessman must pay taxes on items sold whether or not the income has been received. Mr. Demers said that he did. Mr. Horn then said that if this was the case, he would be in favor of helping the small businessman in any way he could.

Mr. Mann said that he remembered setting up his tax account and he thought that he had had the choice of either monthly payment of sales taxes or quarterly payment. Mr. Lien confirmed that this choice is given.

Mr. Lien spoke next. He said that the bill is contrary to the whole concept of a businessman's approach to business. He said that when a businessman has a debt that goes bad, he is able to deduct the whole amount from his income tax, including the sales tax. He said that if this bill passed, businessmen would be getting dual benefits. He further stated that the door was being open again as Mr. Jacobsen had mentioned for liquor dealers and all individuals who must pay taxes. He said that the approach of these types of businesses would be "All should have the same opportunity." He said that this would be something that would support them.

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Mr. Lien said that the Department of Taxation has no way of knowing what the fiscal effect would be. He said that \$300,000 is a rough guess.

Robert Warren spoke concerning the fiscal impact. From figures he had seen, the projected fiscal impact would be approximately \$700,000 instead of \$300,000.

Steven Stucker spoke next. He said that he was concerned about the impact of the bill. He said that he had not seen the fiscal note. He said that if a businessman has so many losses that the passage of this bill would give him a "shot in the arm," then perhaps that person should evaluate his method of doing business. He said that he was concerned about the frequency of audit that would be needed, and the criteria of when an account becomes uncollectible.

Mr. Mann stated that in his business the losses in the six months before coming to the legislative session were possibly \$100 which would entitle him to a refund of \$3.50 if the bill passed. He said that to him the bill appears to help the big department store and not the small businessman.

Mr. Dreyer moved that the Committee indefinitely postpone A.B. 368; Mr. Mann seconded. Roll call on the motion:

Ayes - 5.

Nays - Horn - 1.

Absent - Schofield, Harmon, Murphy - 3.

ASSEMBLY BILL 262

Gary Milliken distributed a six-page report attached as Exhibit B concerning the fiscal impact of A.B. 262 to Clark County, and he discussed the aspects of the report.

Jim Slark said that Clark County writes over 5,000 notices for non-payment of taxes each year. He said that this also includes about 500 notices of intent to seize mobile homes.

Chairman May said that he thought it was the intent of the Committee to help those with large tax bills. He was not aware of the large number of mobile homes with tax bills under \$100.

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Mr. Craddock questioned the \$223,000 figure the report addresses itself to concerning the cost of administering a quarterly tax on mobile homes. Mr. Slark said there would be an additional amount of billing, receipting, and collections necessary. He said that if these steps were quarterly that he was probably a little conservative in the figure.

Mr. Horn said that he was confused because there appear to be two questions arising: 1. The concept of the bill is to help the mobile home owner; and 2. The county says it will cost too much.

Mr. Slark said that he was not opposed to the concept the bill is presenting. He said that he has to deal with the people who have to come up with the tax bill at one time. He said that there are about 7,000 mobile homes that could be placed on the secured rolls. Legally, all they would have to do is submit a request to the assessor's office for the home to be attached to the secured property roll.

Mr. Mann said that he had thought this bill would help several thousand people. From Clark County's figures, he said it would only help about 800 people. He said that if they were only helping 800 people, would this be enough to warrant a \$200,000 increase of costs.

Mr. Horn said that the question is whether we are helping people or helping government.

Mr. Craddock said that the \$223,000 figure seems to address the total number of mobile homes. He said that of those mobile homes where the tax bill was over \$100, how much trouble did the assessor's office have with the owners moving around. Mr. Slark said that there was very little trouble with these. Mr. Craddock asked if there was any idea of how much the cost would be to administer the smaller number of homes. Mr. Slark said that his office would need two more people.

Chairman May asked if Clark County had ever sent out the information to mobile home owners of the option to place their homes which are situated on secured property on the secured rolls. Mr. Slark said that this had not been done. He said that in Clark County, only 70 individuals had taken advantage of this option.

Mr. Horn said that he felt there were two basic principles being faced. He asked if the choice was to help the people or to help the government. He said that he would like to see all types of legislation passed for the convenience of the people.

Mr. Dreyer said that he had to agree with Mr. Horn. He said that it seems like every time a bill comes up that will affect Clark County, the county claims that they are going to have to double their staff and double their costs.

Mr. Slark said that the estimate of increased costs that had been submitted was the bare minimum. He said that he would love to be able to administer this program with less people.

Mr. Mann said that he agreed with Mr. Horn in passing all types of legislation to help people, and that would be his reason for voting no because he did not want to be paying the extra costs incurred by the program.

Russ McDonald spoke next. He said that the bill is badly cast. He said that the bill does not instruct the assessor to place mobile homes on the secured tax rolls. He further stated that many mobile homes are in mobile home parks. He said that a lot of these owners, as they get into trouble in one park, will move to another park. He said that this is a standard operating procedure for many people in this area. He said that the Committee should consider the mobility of many mobile homes. His last concern was the effective date of the bill. He said that as it presently stands, it will cause the assessors a lot of trouble. He suggested that the language be changed to allow the assessors to be able to gear up to the change.

Homer Rodriguez reported to the Chairman that he had spoken to Mr. Peckham about the bill. Mr. Rodriguez said that Mr. Peckham was opposed to the bill. He further stated that he had asked Mr. Peckham to contact the Chairman to express his views. He said that the assessors in general are not in favor of the bill. He said that the bill if passed would not be a concern in Carson City.

Mr. Lien said that he wanted to make an observation. He said that the administration of the bill was not with the assessor, but with the county treasurer. He said that there is a series of problems in the two offices.

Mr. Dreyer moved for a Do Pass recommendation on A.B. 262; Mr. Horn seconded. Roll call on the motion:

Ayes - 3.

Nays - May, Jacobsen, Mann - 3.

Absent - Schofield, Harmon, Murphy - 3.

As the motion did not receive approval of a majority of the Committee, Mr. Dreyer indicated that he would request another vote on A.B. 262 when the full Committee was present. Chairman May said that at the next consideration of A.B. 262, it would not be a matter of agenda discussion.

Mr. Craddock indicated the possibility of an amendment. Chairman May acknowledged that it had been the intent of the Committee to exempt the smaller counties from the effect of the bill.

ASSEMBLY BILL 348

Mr. Lien said that this bill has two very distinct proposals. He said that action needs to be taken on each one. The attempt of the first part of the legislation is to standardize the assessment of properties under construction so that the 17 assessors do it the same way. He said that the second part of the bill is a different thing. It is the clarification of the classification of agriculture lands as related to NRS 361A.

Mr. Milliken said that Clark County had no problem with the second section, but he felt that the first section was redundant to what was already being done.

Mr. Mann said that he did not see where the bill changed anything. Mr. Lien said that what the bill is attempting to do is already being done in Washoe and Clark Counties. He said that his problem was that he had 17 counties to deal with and that they are not all doing it. He said that the bill will have impact on the counties that have been ignoring the law as it is presently written.

Mr. Mann moved for a Do Pass recommendation on A.B. 348; Mr. Dreyer seconded. The motion received unanimous approval of the members present.

ASSEMBLY BILL 364

Chairman May explained the circumstances that caused his name to be listed as the sponsor of the bill and said that he had no actual connection with the bill.

Mr. Rodriguez said that he was a member of the certification board which this bill deals with. He said that the board agreed with all of the changes being made and that he thought it was for the better application of everything concerned on this certification board.

Mr. Jacobsen said that he did not like the change in the temporary appraiser's certificate from one year to two years. He asked if one year would be sufficient. Mr. Rodriguez said that this test for the appraiser was a rough one. A person coming in and taking the test and failing would not meet the requirements.

Mr. Horn asked if there was anyone in the State who can teach for these requirements. Mr. Rodriguez said that there are a few teachers here. The Department of Taxation contracts with the Assessors' Association. He said that there is not a permanent teacher for this however.

Mr. Horn said that the word he had received was that the people from SRA and SREA did not like the universities and community colleges in Nevada and did not want to pursue this program with them. Mr. Rodriguez said that the institutions had to have the basics first. He said that they then could move on into the field. Mr. Mann said that he thought the problem was that this is a highly technical field.

Mr. Lien said that the Department of Taxation accepts university courses as a part of the continuing education requirement. He said that the question is what is the content of the course. He said that the Department helped to develop a course here, and they knew what the content was.

Mr. Jacobsen asked if the appraisers just work in one area or in varied areas. Mr. Rodriguez said that in the smaller counties the appraisers must do residential, business, industrial, and gaming properties. In the larger counties, he said that these are different departments.

Mr. Mann moved for a Do Pass recommendation for A.B. 364; Mr. Jacobsen seconded. The motion received unanimous approval of the members present.

Chairman May adjourned the meeting at 10:42 a.m.

Respectfully submitted,

*Carl R. Ruthstrom, Jr.*

Carl R. Ruthstrom, Jr.  
Secretary

EXHIBIT A

MEMORANDUM

February 24, 1977

TO: Members of the Assembly Committee on Taxation  
FROM: Paul May, Chairman  
SUBJECT: Introduction of Bills

Permission is requested from the Committee for introduction of the following bills noted by B.D.R. number and Summary:

- B.D.R. 32-884 Provides standard for determining assessed value of improvements under construction and clarifies which standards may be used in assessing agricultural land.
- B.D.R. 32-538 Excludes combustible gases from taxation as a special fuel.

The bills will be referred back to the Committee on Taxation.

Approval is shown by initialing below:

Chairman May	<u>PM</u>
Mr. Schofield	<u>JS</u>
Mr. Craddock	<u>NC</u>
Mr. Dreyer	<u>DD</u>
Mr. Harmon	<u>TH</u>
Mr. Horn	<u>HH</u>
Mr. Jacobsen	<u>L.E.</u>
Mr. Mann	<u>MM</u>
Mr. Murphy	<u>MM</u>





# clark county assessor's office

CLARK COUNTY COURTHOUSE  
200 EAST CARSON AVENUE • LAS VEGAS, NEVADA 89155  
(702) 386-4011



JEAN E. DUTTON, County Assessor

JAMES L. SLARK, Personal Property Division

## RAMIFICATIONS OF AB 262 PROVISION FOR QUARTERLY PAYMENT OF MOBILE HOME TAXES

### Administrative Aspects

#### Pros.

1. Alleviates hardship for mobile home owner who must pay a substantial tax billing in one lump sum each year.
2. Alleviates difference in method of tax payment on a residence.

#### Cons.

1. Mobile homes are just that - mobile. If taxes were to be collected on a quarterly basis, the already burdensome task of enforcement would become a virtual impossibility with our current field staff. We are now hard pressed to cover the 7,900+ square miles of the county once. Quarterly payment would mean that each of our county's 200 mobile home parks and all other areas would have to be physically checked each quarter. Unless a decal is issued each quarter the determination of delinquencies would be impossible unless the field representative contacted each mobile home dweller. If a four section decal were issued, the already numerous complaints of the taxpayer who claim the decal disfigures his coach would be magnified. If a cut-off amount is determined, how is a field agent to know if the taxes would exceed the minimum amount?
2. The adoption of AB 262 would mean that the data processing section would require more programs and computer time. Data entry would increase threefold. A task that is already time consuming and expensive would be quadrupled. (See fiscal comments).
3. Budgeted staff size would have to increase. (See fiscal comments).
4. Postage - already a substantial sum would increase threefold. (See fiscal comments).
5. Would necessitate a huge amount of money to be spent for additional billing supplies - bills, envelopes, receipts, decals. (See fiscal comments).

RAMIFICATIONS OF AB 262  
PROVISION FOR QUARTERLY PAYMENT OF MOBILE HOME TAXES

Cons. (Cont.)

6. If a set tax amount determines who would be allowed to pay quarterly, then those whose tax amount is slightly less than the minimum amount are going to be very vocal with their screams of "discrimination."
7. Office space within the personal property division is limited. Additional space would be required for new personnel, equipment and supplies.
8. The Senior Citizens Property Tax/Rental Assistance Act would have to undergo numerous changes since the senior citizens who pay their taxes quarterly could only be issued their credit memo or check after ALL of the taxes are paid. This would delay their receipt of the benefits provided by a year. The only alternative would be a new system where the memos could be issued after each payment. This alternative would involve quadrupling the clerical work that is done by our senior citizen staff and require at least two more clerks.
9. The question as to the administration of exemptions would no doubt come up. Would the exemption be applied to the whole assessed value or all at once against the 1st and 2nd payments dependent on the amount of the billing?

Fiscal Impact  
On Clark County Assessor's Office if AB 262 Passed

1. Loss of Revenue

NRS 361.505 states that taxes on unsecured property will be collected by the Assessor upon assessment of the subject property if the party liable for the taxes does not own real property sufficient to cover the tax amount. As the statutes now exist, a person who owns real property may request that the taxes on personal property be placed on the secured property roll. In fact, of the 19,235 mobile home in Clark County, 12,840 are in mobile home parks. The balance are on either estate lots or private land. Most of these coaches could be attached to the secured roll as personal property if the owners were to come in to the office.

Our office cancelled 1,694 mobile home assessments at the end of fiscal 1975/76. Because of our method of mobile home enforcement, we must assume that the vast majority of these coaches have left our jurisdiction. Total assessed value of these coaches was \$1,016,320. If we were to assume that 3/4 of these coaches left the county after the first quarter, then a loss of assessed value on which taxes were collected would have been \$762,240 or -38,112.00 tax dollars.

2. Additional personnel needed if AB 262 passed.

At the present time, one man is assigned full time to mobile home enforcement. In addition, during the year it is necessary to use one other person for at least 3 months of the year to insure that all mobile homes are physically checked. If we were to check all mobile homes quarterly, a minimum of 4 full time enforcement personnel would be needed. First year salary for an Appraiser I including a 6 month merit raise is \$10,494; or an additional \$31,482 not including insurance and other benefits.

Under the current method, we estimate that we can bill and receipt just under 50,000 tax payments per year. This is accomplished with a clerical staff of 17. If we were to bill quarterly, our billing load would increase from 50,000 to 110,000. This would necessitate more than doubling our clerical staff. Based on budget performance indicators, a minimum of 20 additional clerical personnel would be need. (110,000 = 220% of 50,000,  $17 \times 2.20 = 37.4$ ) Current annual salary for our clerical staff is approximately \$183,000. Allowing for merit increases and lower salaries for new employees a conservative estimate of additional salaries would be \$140,000. (+75% of current amount).

Fiscal Impact

3. Additional Space

OHSA requires a minimum of 36 square feet of working area in an office environment. These standards are being strained now and so an additional 720 square feet would be needed. At a minimum monthly rental of 65¢ per square foot, an additional annual rental, if space were available, would be \$5,616. This figure does not include any improvements, modifications or moving fees and does not take into consideration the fact that the whole division would have to be relocated.

4. Capital Outlay

For each of these personnel equipment will be needed. For each of the clerical staff a desk, chair, typewriter and calculator are necessities. For the additional field staff a desk, chair and calculator. Each cashier clerk must have a microfiche viewer and access to a computer terminal. Six additional viewers would be needed and at least 2 computer terminals would be a must. Necessary additional capital would be as follows.

Salesman's desks	24 each at \$135	\$ 3,240
Steno chairs	24 each at \$ 49	1,176
Calculators	24 each at \$149	3,576
Electric Typewriter	20 each at \$585	11,700
Microfiche Viewers	6 each at \$118	708
Computer terminals	2 each at \$2200	4,400
	Total Necessary Capital	<u>\$24,800</u>

This would be a one time expense.

5. Misc. Necessary Supplies/Services

	At Present	Expenditure	If Pd Quarterly	Expenditure	Price
Bills	20,000	\$155.40	80,000	\$621.60	\$7.77M
Decals	20,000	847.00	80,000	3,388	42.35M
Receipts	20,000	250.60	80,000	1,002.40	12.53M
Envelopes	20,000	360.00	160,000	2,880.00	18.00M
Postage	40,000	5,200.00	160,000	20,800.00	130.00M

TOTALS: CURRENT \$6,813 IF AB 262 PASSED \$28,692

ADDITIONAL SUNDRIE ITEMS \$21,879

RECAP Fiscal Effect AB 262 on Clark County Assessor's Office

Additional Cost	
Salaries - Field Staff	\$ 31,482
Salaries - Clerical Staff	140,000
Space/Rental	5,616
Sundrie (Postage-Supplies)	21,879
	<hr/>
Additional Annual Expense	\$ 198,977
Additional Capital (One time expense)	24,800
Additional Total Cost - First Year Implemented	<u>\$ 223,777</u>

Fiscal Year to March 4, 1977

Mobile Home Tax Amounts

Under \$100	13,920
101 - 250	4,476
251 - 300	421
301 - 400	328
401 - 500	73
501 - UP	17

INDEX OF MEASURES IN ASSEMBLY COMMITTEE ON TAXATION  
March 8, 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		
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			
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. 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			
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			



<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. 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.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			
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



ASSEMBLY COMMITTEE ON TAXATION  
 FIFTY-NINTH SESSION, 1977

MEETING ROLL CALL

MEETING DATE: TUESDAY, MARCH 8, 1977

	PRESENT	ABSENT	LATE	EXCUSED
Chairman May	✓			
Mr. Schofield	✓ <del>X</del>			✓
Mr. Craddock	✓			
Mr. Dreyer	✓			
Mr. Harmon				✓
Mr. Horn	✓			
Mr. Jacobsen	✓			
Mr. Mann	✓			
Mr. Murphy		✓		