

MINUTES

ASSEMBLY COMMITTEE ON TAXATION  
APRIL 21, 1977  
9:30 a.m.

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

Members Excused: Mr. Murphy

Guests Present: Bryn Armstrong, Las Vegas Sun  
David W. Baker  
Ray A. Crosby, Disabled American Veterans,  
Nevada  
J. L. Fletcher, Department of Motor Vehicles  
Allen Gibson, Legislative Counsel Bureau  
Norman D. Glaser, Senator  
Barbara Guzman, Developmental Disabilities  
Council  
Harold Harmon, Department of Motor Vehicles  
James C. Lien, Department of Taxation  
Gary Milliken, Clark County Assessor's  
Office  
Homer Rodriguez, Carson City Assessor  
W. J. Slocum, Douglas County

Chairman May called the meeting to order at 9:35 a.m.

ASSEMBLY BILL 703

Mr. Jacobsen stated that after reviewing delinquent taxes in Douglas County it appeared that a large amount of these taxes were coming from subdivisions in the county. Evidently the subdividers hold off paying the taxes hoping to recover them when the property is sold. He said that a subdivider should not be able to start another subdivision when he already has one that has delinquent taxes on it. The county clerk would have to show proof to the Board of Commissioners that no taxes were due. He said that this bill will not allow a subdivider to continue using money that is due to the county or the State. He said that he thought this was corrective legislation.

Jim Lien said that the Department of Taxation would like to be on record as supporting this measure.

The fiscal note to the bill was read, and it states, "Since most taxes are eventually collected, the increase in revenue to local governments will be minimal."

Mr. Mann moved to give A.B. 703 a Do Pass recommendation; Mr. Schofield seconded. The vote was unanimous in favor of the motion with Mr. Dreyer, Mr. Harmon, and Mr. Murphy absent.

SENATE BILL 19

Ray Crosby said that the DAV is in accord with the bill. He said that the only suggestion he would make is to change the provision in the bill which applies to only about 20 wheelchair veterans to include 100% disabled veterans.

Mr. Mann stated that he would prefer not changing the bill because if it was changed, it would have to be rereferred to the Committee on Ways and Means. He said he would not want to see its fate after the other committee had just passed a different bill benefiting veterans.

Homer Rodriguez stated that the assessors have no objection to the bill. Also Harold Harmon appeared before the Committee and stated that the Department of Motor Vehicles recommends the bill.

Chairman May asked Mr. Lien to explain what the bill does. Mr. Lien stated that the bill amends the existing exemptions in NRS 361 concerning property tax to set forth the ending date of the hostilities in Vietnam. On Page 2, Section 2, this indicates that anyone who uses part of the exemption for privilege tax can only use the remainder of that exemption for property tax. He said that NRS 371 sets forth the same type of exemptions for privilege tax as in NRS 361 does for property tax.

It was the decision of the chair to hold the bill for action until the next meeting.

SENATE BILL 140

Mr. Harmon of the Department of Motor Vehicles stated that this bill will require mobile home dealers to submit a report of the sale of a mobile home within ten days after the sale to the county assessor. He said that the current law

requires that the report be sent to the Department of Motor Vehicles who then forwards the same to the county assessor. He said that sometimes there is a time lag, and the owner of the mobile home does not get the property tax paid on time for the mobile home that he has purchased. He said that with this bill, there should be less problems.

Mr. Rodriguez stated that there is no objection from the assessors. Mr. Lien stated that the Department of Taxation accepts the bill as written.

It was again the decision of the chair to hold the bill until the next meeting.

SENATE BILL 399

Mr. Lien said that the Greenbelt Bill passed last session was unclear and confusing whether or not it should be applied to properties that are in rural areas and not in danger of immediate encroachment. However, he stated that the Attorney General's office said that it did apply, and Senator Glaser agreed that it did. Presently the law requires the assessors to give agricultural properties two values and bring both of those assessments onto the roll.

Mr. Lien said that the bill defines what is called "higher use areas." If an assessor feels that certain agricultural property is not in a higher use area, he only has to establish the agricultural use value. This also allows the assessor not to carry both values on the roll.

Senator Glaser stated that Elko County objected to the different assessments on every parcel in Elko County. He said the bill has about three major thrusts. The most important is the one that allows the assessor to implement the dual assessment only in those higher use areas where he begins to see the effect of a differentiated value between agricultural land and land of higher use. This would apply when a parcel of land is being broken off and starting to be divided. He said that the bill defines higher use area. He stated that he had worked with the assessors and the Department of Taxation on this bill, and it worked with them.

Mr. Lien stated that of the 41 states that use this type of legislation, a majority of them only have to use the one value on the rolls, and the second is determined at the time the change takes place. The property owner is aware of the two values and has the same appeal as before with the County and State Boards of Equalization.

Mr. Rodriguez stated that the assessors are in favor of the bill. Mr. Milliken stated that Clark County would also be in favor of this bill.

Action was delayed on the bill until the next meeting.

Chairman May presented to the Committee the idea for a bill for Committee introduction. He stated that the legislative department of the government is charged with the appropriation of money. The executive department is charged with the enforcement of laws. The bill would propose that any new rules or regulations created by the executive department would require a fiscal note much like legislative bills require fiscal notes. The fiscal note would have to be prepared by the executive department and concurred with in reverse order by the Legislative Counsel Bureau. If the fiscal note has an impact in excess of \$2,000 as an arbitrary figure, before it could become effective under 233B, it would be required permission from either the Interim Finance Committee or the Legislative Commission. He requested that Committee members think about such a proposal.

SENATE BILL 241

Mr. Lien stated that at the present time, the county treasurer must deliver to the district attorney the accumulation of property taxes on property that \$3,000 or more in arrears. The bill will make it optional so that a county treasurer could submit these tax accounts to the district attorney when they are between \$1,000 and \$3,000. He said that this will not preclude the use of other types of collection procedures.

Mr. Schofield moved to give S.B. 241 a Do Pass recommendation; Mr. Jacobsen seconded. The vote was unanimous in favor of the motion with Mr. Dreyer, Mr. Harmon, and Mr. Murphy absent.

ASSEMBLY BILL 348

Chairman May presented the Senate amendment to the bill which states that any major improvement on real property must be 100% complete before it can be entered on the tax roll.

Mr. Mann said that the bill will only benefit contractors and people with the money. He said that it will not do a thing for the people of the State except to delay the collection of taxes.

Mr. Lien stated that the Department's attorney feels that the Senate amendment is not proper. He said that as soon as something is placed on the property, there is value even if it is just salvage value, and the Constitution says that property must be valued.

Mr. Schofield said that there could be two examples of this. One would be the MGM being constructed which under the Senate amendment could not be taxed until its completion. Presently, it is able to be taxed for a percentage of its final construction. He also mentioned a structure at Lake Tahoe that had been prohibited to continue construction. He said that the metal used in that structure still has salvage value.

Mr. Lien said that the basic problem to begin with was that there has not been a consistency in the valuation of properties that are not complete in their construction.

Mr. Mann was asked to work with the Senate committee to try to work something out on the bill and to see if a conference committee would be needed. Mr. Mann asked Mr. Craddock and Mr. Jacobsen to work with him.

Chairman May adjourned the meeting at 10:37 a.m.

Respectfully submitted,



Carl R. Ruthstrom, Jr.  
Secretary

INDEX OF ALL MEASURES IN AND REFERRED TO ASSEMBLY COMMITTEE ON TAXATION

April 22, 1977

<u>Bill or Resolution Number</u>	<u>Date Referred To Committee</u>	<u>Introducer's Name</u>	<u>Summary</u>	<u>Date Discussed In Committee</u>	<u>Committee Action</u>	<u>Assembly Action</u>	<u>Senate Action</u>	<u>Governor' Signatur</u>
A.B. 11	1/17/77	Mann	Provides for submission at next general election of question proposing certain changes in Sales and Use Tax Law.					477
A.B. 53	1/19/77	Howard	Authorizes deduction of property taxes from taxable mine proceeds.	2/3/77 2/8/77	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	3/11/77
A.B. 100 1st Reprint	1/20/77	Committee on Taxation	Places cigarette taxes directly upon ultimate consumer.	2/22/77 3/1/77  3/31/77 4/5/77	Amend; Do Pass as Amended	Passed 3/10/77		
A.B. 101 1st Reprint	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	Passed 3/22/77	3/24/77
A.B. 102 1st Reprint	1/20/77	Committee on Taxation	Creates intergovernmental trust fund and aviation fuels tax revolving account.	2/3/77  2/8/77	Do Pass; Rerefer to Ways/Mean Do Pass	Passed 2/8/77	Passed 3/22/77	3/25/77
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 1st Reprint	1/20/77	Committee on Taxation	Changes prescribed boat lights; requires counties to pay Fish and Game Department for boat registration and tax services.	1/27/77 2/8/77	Amend; Do Pass as Amended	Passed 2/21/77	Passed 3/15/77	3/18/77

Bill or Resolution Number	Date Referred To Committee	Introducer's Name	Summary	Date Discussed In Committee	Committee Action	Assembly Action	Senate Action	Governor's Signature
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	Passed 3/16/77	3/21/77
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 1st Reprint	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	Passed 4/1/77	4/7/77
A.B. 262 4th Reprint	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 3/15/77	Motion to Do Pass Failed Amend; Do Pass as Amended	Passed 4/15/77		
A.B. 277 2nd Reprint	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* 3/29/77 4/7/77a	Amend; Do Pass as Amended	Passed 4/15/77		
A.B. 292 2nd Reprint	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* 3/29/77 4/7/77a	Amend; Do Pass as Amended	Passed 4/19/77		

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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 3/15/77 3/29/77				
A.B. 310	2/15/77	Coulter	Provides property tax exemption to elderly.	3/10/77 3/15/77 3/29/77				
A.B. 317	2/16/77	Demers	Permits Department of Taxation to provide for insulation of certain senior citizens' homes.	3/10/77 3/15/77	Ind. Post.			
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 3/15/77 3/29/77				
A.B. 347	2/24/77	Committee on Taxation	Excludes combustible gases from taxation as a special fuel.	3/17/77  3/22/77 3/24/77	Majority: Do Pass; Minority: Do Not Pass  Do Pass	Passed 4/13/77		
A.B. 348 1st Reprint	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 4/21/77	Do Pass	Passed 3/10/77	Passed 4/19/77	

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A.B. 363 2nd Reprint	2/25/77	Vergiels	Provides for imposition of county cigarette tax to finance certain recreational projects.	3/17/77 3/31/77 4/5/77	Amend; Do Pass as Amended	Passed 4/13/77		480
A.B. 364 1st Reprint	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	Passed 4/1/77	4/12/77
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. 374 2nd Reprint	3/1/77	May	Makes various changes in law relating to property taxes and to special taxes on livestock.	3/22/77 3/29/77 4/7/77a 4/12/77	Amend; Rerefer to Taxation Amend; Do Pass as Amended	Passed 4/15/77		
A.B. 395 1st Reprint	3/1/77	Mello	Changes income limitation and allowances of Senior Citizens' Property Tax Assistance Act.	3/10/77 3/15/77 3/29/77 4/14/77	Do Pass; Rerefer to Ways/Means			
A.B. 399	3/2/77	Schofield	Provides abatement of taxes on all real property acquired by state, local government or University of Nevada.					

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A.B. 447	3/11/77	Dini	Eliminates interest charge on certain deferred taxes against agricultural and open-space property.	3/29/77	Do Pass	Passed 3/31/77		
A.B. 463	3/15/77	Committee on Taxation	Modifies requirement to report value of transferred real property and increases penalty for false declarations.	3/22/77	Do Pass	Passed 3/24/77		
A.B. 478	3/17/77	Committee on Taxation	Makes various changes in law relating to taxes on bees and livestock.	3/22/77	Ind. Post.			
A.B. 482 1st Reprint	3/17/77	Demers	Permits taxation of certain interests in tax-exempt property.	3/22/77 3/31/77 4/7/77a	Amend; Do Pass as Amended	Passed 4/14/77		
A.B. 500 1st Reprint	3/22/77	Jacobsen	Requires hearing by State Board of Equalization on value changes for certain utility property.	3/29/77  4/7/77a	Amend; Do Pass as Amended	Passed 4/13/77		
A.B. 532 1st Reprint	3/24/77	Committee on Taxation	Makes various amendments to law relating to property taxes and taxes on mines and mine proceeds.	4/12/77 4/14/77 4/19/77				
A.B. 533	3/24/77	Committee on Taxation	Adds Trust for Public Land to charitable corporations; broadens exemption for land held for charitable purposes.	3/29/77 4/7/77a	Do Pass	Passed 4/12/77		
A.B. 534	3/24/77	Committee on Taxation	Imposes additional excise taxes on motor vehicle fuel and special fuels.	4/12/77	Ind. Post.			
A.B. 575	3/30/77	Committee on Govt. Aff.	Provides for recovery of costs of nuisance abatement on certain property.	4/7/77a	Do Pass	Passed 4/12/77	Passed 4/20/77	

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A.B. 576	3/30/77	Committee on Govt. Aff.	Provides for use of unrefunded county tax collected on aviation fuel.	4/7/77a	Do Pass	Passed 4/12/77	Passed 4/20/77	482
A.B. 577	3/30/77	Committee on Govt. Aff.	Provides for counties to receive entire real property transfer tax.	4/12/77	Do Pass; Rerefer to Ways/Means			
A.B. 578	3/30/77	Committee on Govt. Aff.	Changes terminology and maturity of short-term financing under county motor vehicle fuel tax law.	4/7/77a	Do Pass	Passed 4/12/77	Passed 4/20/77	
A.B. 579	3/30/77	Committee on Govt. Aff.	Provides criteria for property tax refunds from county treasuries.	4/7/77a	Do Pass	Passed 4/12/77	Passed 4/20/77	
A.B. 581	3/30/77	Hayes	Extends veterans' property tax exemption to additional veterans.	4/12/77	Ind. Post.			
A.B. 582	3/30/77	May	Extends veterans' tax exemption to additional veterans.	4/12/77 4/12/77* 4/14/77				
A.B. 586 1st Reprint	3/31/77	Brookman	Changes limitation on value of property exempt from execution under homestead law.	4/12/77 4/14/77 4/19/77	Amend; Do Pass as Amended			
A.B. 589	3/31/77	Kosinski	Permits reimbursement of local governments for certain property tax losses.	4/12/77	Motion to Do Pass Failed			
A.B. 612 1st Reprint	4/5/77	May	Regulates distribution of slot machine tax money in excess of \$10 million per year; specifies construction projects for universities.	4/14/77	Amend; Do Pass as Amended	Passed 4/15/77		

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A.B. 622 1st Reprint	4/6/77	Kosinski	Reduces property tax exemptions for partly disabled veterans.	4/12/77 4/12/77* 4/14/77	Amend; Rerefer to Ways/Means	Passed 4/21/77		
A.B. 636 1st Reprint	4/6/77	Banner	Extends homestead exemption commensurate with increase in value of property for which the exemption was claimed.	4/14/77 4/19/77	Amend; Do Pass as Amended			
A.B. 692	4/12/77	Jacobsen	Increases penalties for property tax delinquencies and provides discount for full payment of taxes in first quarter.	4/19/77				
A.B. 700	4/13/77	May	Provides additional procedure for collecting gaming taxes.	4/19/77				
A.B. 703	4/13/77	Jacobsen	Requires certification of no delinquent taxes before governing body may approve subdivision tentative map.	4/21/77	Do Pass			
A.B. 729	4/15/77	May	Provides for imposition of casino entertainment tax based on printed value of show tickets.	4/19/77				
A.J.R. 7 1st Reprint	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* 3/29/77 4/7/77a	Amend; Do Pass as Amended	Passed 4/13/77		

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A.J.R. 9 1st Reprint	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* 3/29/77 4/7/77a	Amend; Do Pass as Amended	Passed 4/13/77		484
A.J.R. 12 1st Reprint	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	Passed 4/15/77	To Sec. of State 4/18/77
A.J.R. 40	3/24/77	Committee on Taxation	Proposes to amend Nevada Constitution by allowing a separate tax classification for assessment of residential property of elderly persons.	3/29/77	Motion to Do Pass Failed			
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 3/24/77	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 3/24/77 4/7/77a	Do Pass	Passed 3/28/77	Passed 4/20/77	
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.	Adopted 4/19/77		
S.B. 19 1st Reprint	4/1/77	Sheerin	Amends provisions affecting certain property tax exemptions.	4/21/77			Passed 3/31/77	

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S.B. 140 1st Reprint	4/4/77	Raggio	Provides for disposition of copies of dealer's report of sale of mobile homes and proof of payment of taxes.	4/21/77			Passed 4/1/77	
S.B. 145 2nd Reprint	3/31/77	Committee on Trans.	Amends provisions of special fuel tax laws.	4/7/77a	Do Pass	Passed 4/13/77	Passed 3/30/77	4/18/77
S.B. 241 1st Reprint	4/17/77	Committee on Taxation	Lowers threshold for collection of delinquent property taxes by legal action.	4/21/77	Do Pass		Passed 4/16/77	
S.B. 297	3/23/77	Raggio	Exempts from assessment improvements to property of handicapped persons which remove architectural barriers.	4/7/77a	Do Pass	Passed 4/13/77	Passed 3/22/77	4/18/77
S.B. 399 1st Reprint	4/14/77	Glaser	Makes various changes in law relating to taxes on agricultural and open-space real property.	4/21/77			Passed 4/13/77	
S.B. 420	4/21/77	Committee on Govt. Aff.	Permits county gaming tax for hospital purposes.				Passed 4/20/77	
S.B. 491/ 57th Session		Wilson	Provides for assumption and retrocession of state jurisdiction over Indian country.	2/22/77		Passed 4/19/73	Passed 4/3/73	4/25/73
S.J.R. 5/ 58th Session	3/23/77	Brown	Proposes to amend Nevada Constitution to allow imposition of estate tax not to exceed credit allowable under federal law.	4/7/77b	Ind. Post.		Passed 3/22/77	

\*In Subcommittee

GUEST LIST

<u>NAME</u> (Please print)	<u>REPRESENTING</u>	<u>WISH TO SPEAK</u>	
		Yes	No
JL Fletcher	DMU		✓
HAROLD HARMON	Dm.v.	✓	
Allen Gibson	LCB		—
David Baker			
James C. Lien	Dept. of Taxation		
Lomer Rodriguez	Carson City Assessor		
W. J. Sloren	Douglas County		
Gary Milliken	Clark City Assessor		
Ray A. Crosby	DAU, Nevada		
Barbara Guggan	DDC		✓
Norman Glasser	Senator		
Bryn Armstrong	L.V. Sun		

ASSEMBLY COMMITTEE ON TAXATION  
FIFTY-NINTH SESSION, 1977

MEETING ROLL CALL

MEETING DATE: THURSDAY, APRIL 21, 1977

	PRESENT	ABSENT	LATE	EXCUSED
Chairman May	✓			
Mr. Schofield	✓			
Mr. Craddock	✓			
Mr. Dreyer	✓			
Mr. Harmon	✓			
Mr. Horn	✓			
Mr. Jacobsen	✓			
Mr. Mann	✓			
Mr. Murphy				✓