

MINUTES

WAYS AND MEANS COMMITTEE
NEVADA STATE LEGISLATURE - 59TH SESSION

April 20, 1977

The meeting was called to order by Chairman Mello at 8:10 a.m.

PRESENT: Chairman Mello, Mr. Bremner, Mr. Glover, Mr. Hickey, Mr. Howard, Mr. Kosinski, Mr. Rhoads, Mr. Serpa, and Mr. Vergiels. Mrs. Brookman was excused due to illness.

ALSO PRESENT: John Meder, Administrator, Nevada State Park System; James Lien, Department of Taxation; Bill Hancock, Jim Cashman, and Dick Baker of the Public Works Board; Clark Gribben, consulting engineer; Senator Floyd Lamb; John Dolan, Assembly Fiscal Analyst; and Bill Bible, Budget Division.

S.B. 314 TULE SPRINGS

Mr. Meder said they met in Las Vegas last January with representatives of the city and Senator Lamb and were advised at that time that the city of Las Vegas was interested in turning over the Tule Springs area to the state on the condition that the state would develop the property, operate it, and manage it. (Attached to these minutes is a copy of a letter from John Meder to Senator Lamb.) At that time, Senator Lamb requested that they put together a development program as well as an operation and maintenance budget.

Mr. Meder said Tule Springs is located approximately 10 miles north of Las Vegas just off the Tonopah Highway. Pointing out the area on an aerial map, he said the area includes about 640 acres and that the main complex at present is right in the middle of this area. He went on to stress that the area is potentially very good for a park. He showed Committee members slides of the various existing facilities that have to be upgraded to meet the code requirements. Play areas need to be constructed and improvement of the lake need to be made.

Mr. Meder said they would do as much as possible with the money that is available. They have estimated this will run about \$2 million, and of that, \$1.4 million would be state money, because they feel they can get about \$600,000 in federal matching funds. In order to operate the area, they need six positions at Tule Springs and one clerical position located in the district office to take care of the additional paperwork. Additionally, they are requesting 48 man-months of seasonal personnel, and the new equipment necessary to manage an operation such as this one.

Referring to the bottom of the operating budget under "training" Mr. Mello asked if these people were new people, and Mr. Meder said they were. He said they would be put through the normal training programs, such as the police officers training course. Mr. Mello asked if they do that every year, that the budget before showed both years, and Mr. Wood explained that they have various training sessions for their people. They don't send people to the same training sessions every year, and there are several programs going on at different times that are often offered by state park systems in other states.

Mr. Rhoads asked whether this land purchased by the city of Las Vegas in 1964 had been from a federal agency or from an ongoing ranch, and Senator Lamb said they had bought it from Cashman and Mike Hines. He said they had a chance then to buy it, and didn't do it, but it was cheaper this way anyway. Mr. Rhoads asked if they would purchase some federal land if this deal is completed, and Mr. Meder said they will have an application in and that a bill passed by the Senate authorizes them to try to acquire additional federal lands.

Minutes

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Mr. Howard questioned the seasonal people, and Mr. Meder explained that this was not 24 people, but 24 man-months. He said if you had those people on a 12 month basis, this means about 4 people.

Mr. Kosinski commented that in the Division of Parks budget for the coming biennium, there are 41 existing positions and 6 new positions. The training budget request is for \$1,500 for each year of the biennium. But they are asking for almost \$4,000 for the six new positions. Mr. Meder and Mr. Wood explained that the training for the new people is different than that for the other employees, and when Mr. Mello asked where these figures came from, Mr. Wood said from the district supervisor in Las Vegas who was setting up the training program.

A.B. 395

Jim Lien of the Department of Taxation distributed the attached material. He said A.B. 395 needs amending to include correction of some of the administrative problems that the County Assessors Association and the Taxation Department have considered over the past two years. As the package has included, it will reflect the original level of income projected by the original bill, the \$15,000 ceiling. And the same formula for distribution of the refunds.

Mr. Lien said that basically, A.B. 395 would increase renters benefit from 15% of his rent to 17% of his rent as being property taxes. Also, it would make the administration of the Senior Citizens Act an optional program either by the county or by the Department of Taxation. The majority of small counties wish to get rid of the administration of the Senior Citizens Act and ask the the Department take it back. Clark County wished to retain its program, and so an optional program was devised.

The counties cost for administering the program was approximately \$10 per claim, and the Department's cost under the proposal of A.B. 395 as amended would be approximately \$7 per claim. So, partly there is a cost benefit because of the smaller counties. Referring to the last two pages of the handout, he noted a couple of alternatives that the Committee would be interested in. He said alternative proposal "B" would change the refund categories somewhat as far as percentage is concerned which would reduce the cost over the biennium to about \$3.2 million but would retain the \$15,000 level. If for some reason the Committee wished to reduce the income level to \$12,000, they have project out what it would cost., the categories of 90% to 25% at \$3 million approximately. This is alternative "C". The Senate chose alternative "D". It left the income level at \$10,000 and came in with a cost figure of \$2.5, almost \$2.6 million. Mr. Lien said that alternatives "A" and "B" would have approximately 11,790 senior citizens. Alternative "C" would reduce that to approximately 10,700 eligibles, and plan "D" approximately 9,800 eligibles. He said they are presently serving 9,400 eligibles under the current year.

Mr. Mello commented that he personally preferred alternative "C". He pointed out that the Committee is going to have to start carefully watching what is passed out because of the budget. He asked how many more people would be helped by choosing alternative "C" over "D", and Mr. Lien said approximately 1,100 more people, and that you would add another 1,000 between "C" and "B".

After more discussion about the different alternatives, Mr. Mello said the program of the Governor's was probably very fine until particularly in Washoe County, the tax assessor went in and evaluated the homes and the taxes went up over 100%. He said he didn't believe their program had gone up that much. Mr. Lien pointed out that between alternatives "C" and "D", the income levels shift. The "D" program runs from 0-1,999 for the first refund, while the "C" program runs from 0-2,999, in order to give greater benefit to the lower income levels.

A.B. 723

Mr. Bremner said the Subcommittee reviewed the bill yesterday, and it was not exactly the way they had requested it. They would like to come back later with some proposed amendments.

A.B. 724

The Committee decided to hold this bill for now.

A.B. 734

This is a general capital improvement bill. Mr. Mello said he could see no problem with this as it appears to be the same projects that were approved by both committees.

A.B. 737

This is the Higher Education Capital Construction Fund bill. Bill Hancock said there is one stipulation in Section 3 that is somewhat unusual which requires the construction of three projects to be deferred until the Legislature authorizes the construction. He said as he understood it, the purpose of that is to allow the 1979 Session to consider the community college projects if they desire.

A.B. 738

Mr. Hancock said this is a revenue bond authorization for three university projects: the Western Community College Phase III in Reno; the addition to the Dixon Library at UNLV; and the College of Business Administration Building. This is the bill which will permit the University to issue revenue bonds in addition to the other funds that are allocated for these projects. He said this particular bill has been reviewed by the University Bond Council and found to be legally satisfactory.

S.B. 298

Bill Hancock said this bill would authorize \$6 million in general obligation bonds to finance the reconstruction of the State Capitol building in Carson City. He said they have analyzed many different schemes. This particular solution is in accordance with the direction of the 1975 Session of the Legislature to make the building safe, to preserve its exterior appearance and interior decor, and to convert it into an efficiently functioning administrative office for the four elected officials.

The plans have been prepared, and the bid documents can be ready for bid within two weeks after the funds are available. The work would take approximately two years to complete. Included in the \$6 million is \$300,000 for the relocation of the existing Governor's office, Secretary of State, Treasurer, and Comptroller's office. They feel that the solution is the best of the four alternatives. They have done a number of testing projects there and know the condition of the building. They feel it is dangerous and should be rehabilitated.

Mr. Glover asked if they would try to preserve as many trees as possible, and Mr. Hancock said the drawings in existence now require a fence around the construction site which will be from the east side of the main entrance to the back fence on Fall Street. The trees within that area will be boxed and watered by the contractor, and the contractor will replace the lawn and sprinkler system when he is finished.

Mr. Glover asked what they would do about the balcony when moving the Senate chambers to the other side, and Mr. Hancock said the balcony will be closed off, but it will still have the appearance it has today.

Mr. Kosinski asked how many square feet of usable space will there be after the renovation and Mr. Hancock said close to 48,000 or 50,000; about 16,000 sq. ft. per floor. He said they will be taking

up about 10% of that area in wall space, so it will end up around 50,000 sq. ft. Mr. Kosinski then asked what it would cost if they were to build another office building with that amount of square footage, and Mr. Hancock said they have a figure of \$2,145,000, but that would be for 30,000 sq. ft. because the basement area under that scheme is considered to be wasted space. It is now only used for storage, and the revised scheme will be usable.

Mr. Mello pointed out that both committees had approved this and other capital improvement programs in joint session, even though action had not been taken on the bill.

Mr. Mello asked where the employees were going to be housed, and how much of the \$6 million would be for that. Mr. Hancock said about \$299,000. He said there are several schemes, and that of course, Buildings and Grounds has the responsibility for housing them. But they are talking about the Governor going into the remodeled Heroes Memorial Building, and having the Attorney General stay in the court building, or vice versa. The Secretary of State's offices and others will be moved to the Plaza Building which is owned by the Retirement Board. But they will be renting vaults, etc. in private financial institutions.

S.B. 459

Mr. Hancock said this would appropriate \$216,000 in general funds to allow the state to pay for the installation of power facilities of the southern Nevada prison. This is a reimbursable fund which is currently estimated to be about \$240,000, but the \$216,000 was the figure that was developed when the Public Works Board approved it. This money will be reimbursed to the state over a period of ten years by reductions in power bills. Under the original agreement with Peter Simon, he said, there is a clause in there that says that Peter Simon is to "arrange" to have power brought to the prison site. The attorneys have indicated that this is vague in the bill, and there is a question as to whether it could be enforced through a court action or not. The Public Works Board's basic consideration of this, and it was a split vote, was in recommending this \$216,000, there are two alternatives. You could come up with \$216,000 and tie Peter Simon to an irrevocable \$500,000 letter of credit and stay out of court, or you could come up with the \$735,000 and fight him in court and possibly delay the operation of that prison. The Board feels this is the best alternative. They do recommend that if Peter Simon defaults on June 15th, which is a provision of making this recommendation, that on June 15th, he has to have a contract signed with performance bonds for that sewer lagoon system. If he should default at that time, they would probably be coming back to the Interim Finance Committee with a request that they make \$500,000 available until the matter can be handled in court. They recommend that the \$216,000 be appropriated.

S.B. 472

John Dolan said this bill is a draft that is a result of the joint conference committee with Senate Finance. It contains two amounts of money; the first is the \$379,810 one-shot for special equipment for remodeling the Mackey School of Mines. The amount to be spent for space remodeling would be \$35,000. Then, there are three different amounts to be spend for the kinds of equipment they specified for their three engineering programs within the school. The second section is the \$202,034 for the professional positions and other support for the programs that were suffering from poor accreditation reports.

A.B. 622

Mr. Kosinski made a motion DO PASS, seconded by Mr. Vergiels. The motion was approved with Mr. Rhoads voting NO.

A.B. 738

Mr. Glover made a motion DO PASS, seconded by Mr. Vergiels. The motion was approved.

A.B. 734

Mr. Glover made a motion DO PASS, seconded by Mr. Vergiels. The motion was approved.

A.B. 395

Mr. Vergiels moved to adopt alternative "C" to A.B. 395 including the necessary language regarding the option. The motion was seconded by Mr. Howard and was approved. Mr. Vergiels made a motion DO PASS as amended, seconded by Mr. Bremner. The motion was approved.

A.B. 459

Mr. Bremner made a motion "amendment effective on passage and approval" (\$216,000); seconded by Mr. Glover. The motion was approved.

Mr. Serpa asked if this money would come back in direct dollars in the form of a credit on the power bill, the \$216,000 to the general fund. Mr. Bible said it would be the same either way, because it would come back as a credit against the power bill of the state prison which is general fund supported. It would come into the general fund as income.

A motion was made by Mr. Serpa DO PASS A.B. 459 as amended. The motion was seconded by Mr. Glover and was approved.

S.B. 472

Mr. Bremner made a motion DO PASS, seconded by Mr. Glover. The motion was approved.

The balance of the meeting was the report of the cloud seeding subcommittee.

Mr. Howard made a motion to allocate \$75,000 for each year of the biennium, including fringe benefits. The motion was seconded by Mr. Bremner and was approved. Mr. Bremner made a motion to adopt the committee's report as amended. The motion was seconded by Mr. Howard and was approved.

Mr. Kosinski asked if this meant they were deleting the line item called "nominated indirect costs" and Mr. Mello said yes.

The meeting was adjourned at 10:50 a.m.



In Reply Refer to:

070

February 15, 1977

**NEVADA
STATE
PARK
SYSTEM**

JOHN L. MEDER
Administrator

Senator Floyd R. Lamb
Legislative Building
Carson City, Nevada 89710

Dear Senator Lamb:

ROOM 221
NYE BUILDING
201 S. FALL STREET
CAPITOL COMPLEX
CARSON CITY,
NEVADA 89710
(702) 885-4384

As you requested, the State Park Planning Staff has developed a possible \$2 million initial development program for Tule Springs. In addition, the personnel, operation and maintenance needs have been outlined for the 1977-79 biennium.

The Capital Improvement Program was developed using the material obtained from the City of Las Vegas and includes:

1. Upgrading existing facilities,
2. Construction of group-use and open-play areas,
3. Lake improvement, and
4. Cooperation with Division of Forestry with the arboretum.

Before construction would begin, the completion of the master development plan, started by Las Vegas, and a thorough review of existing conditions, leases and historic and archaeological values will be developed.

Since the State would be taking over a complete operational complex at Tule Springs, a full compliment of personnel and equipment will be necessary. Las Vegas has had two ground keepers living on the property. All maintenance and repair has been accomplished from the Central Park Department. Practically no equipment is available at Tule Springs. Therefore, all needed maintenance and repair equipment must be purchased. If the State is to take over and operate Tule Springs, it is important to have adequate personnel and equipment to operate the facility properly.

More detailed information is attached for your review. If you have any questions, please call.

Sincerely,

John L. Meder
Administrator

cc: Mr. Norman Hall

Attachments

TULE SPRINGS DATA SHEET

Total Acreage: 680± acres

Location: Ten miles north of Las Vegas off Tonapah Highway/T.19S.
R60E

Purchased By: The City of Las Vegas in 1964 for \$ 850,000
Total Improvement Expenditures To Date: \$ 838,704
Total Acquisition and Development: \$1,688,704

A. Leases

1. Mint Gun Club, Sahara-Nevada Corporation (63.2 acres)
2. Zoological Society of Nevada - ground lease agreement) (259.4 acres)

B. Concessions

1. C & J Trail Rides of Nevada, Inc. (13.4 acres)
2. Food Concession

C. Cooperative Agreement

1. Division of Forestry, Department of Conservation and Natural Resources, State of Nevada (25 acres + option for 15)

D. Water Rights

5 wells (40 to 1190 gallons/minute)

E. Visitor Use*

1. Tule Springs Park (87,000 to 100,000 estimate) 100,000
2. Zoo (59,000 paying visitors plus 300 members and friends = 10,000 visits) 69,000

F. City Projects or Programs Provided at Tule Springs

1. Tule Springs Garden Project (multi-community agency)

*Visitor use figures were provided by the City of Las Vegas and the Zoological Society. City visitor counts include group use only. (12,000 per year) Remaining total is an estimate.

TULE SPRINGS OPERATING BUDGET

	1977-1978	1978-1979
I SALARY:		
Permanent:	\$ 75,498	\$ 79,201
6 Positions - Tule Springs		
1 Sr. Clk. Typ. - Dist. Office		
Seasonal:	32,106	34,131
24 mm Seasonal Ranger		
24 mm Park Aid		
	<u>107,604</u>	<u>113,332</u>
II TRAVEL: In State	\$ 500	\$ 500
III OPERATING:	\$ 31,540	\$ 35,565
IV EQUIPMENT:		
Trucks:	\$ 20,500	\$ 0
Office:	3,311	0
Other:	<u>24,650</u>	<u>4,000</u>
	\$ 48,461	\$ 4,000
V TRAINING:	\$ 3,700	\$ 3,850
TOTAL OPERATING BUDGET =	\$191,805	\$157,247

TULE SPRINGS

Development Cost Estimation

PHASE ONE

- | | |
|---|-----------|
| 1. Evaluation of existing conditions | \$ 12,232 |
| a. Utilities | |
| b. Buildings | |
| c. Historic and archaeological values | |
| d. City of Las Vegas conceptual
master plan and preliminary
development plan. | |
| e. Existing leases | |
| f. Staff travel and per diem | |

PHASE TWO

- | | |
|---------------------------------|-----------|
| 1. Development of a master plan | \$ 28,118 |
| a. Consultants | |
| b. Staff travel and per diem | |

PHASE THREE

- | | |
|--|-------------|
| 1. Park improvement development and
construction program | \$1,959,650 |
| a. Upgrade existing facilities and
development | |
| b. Archaeologic mitigating measures | |
| c. Design and construction of group
use and open play areas | |
| d. Lake Improvement | |
| e. Staff travel and per diem | |

TOTAL	\$2,000,000
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Potential Federal Funds	\$ 600,000
State Funds Needed	<u>1,400,000</u>

TOTAL	\$2,000,000
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A. B. 395

ASSEMBLY BILL NO. 395—ASSEMBLYMEN MELLO, MURPHY, DINI, HARMON, HOWARD, BARENGO, BREMNER, MAY, ROBINSON, KOSINSKI, HORN, GLOVER, DREYER, DEMERS, JEFFREY, HICKEY, HAYES, CRADDOCK, BROOKMAN, BANNER, BENNETT, CHANEY, MANN, JACOBSEN, WEISE, WESTALL, VERGIELS, WAGNER, SERPA, SENA, POLISH, RHOADS, PRICE, MOODY, ROSS, SCHOFIELD, GOMES, GOODMAN, COULTER AND KISSAM

MARCH 1, 1977

Referred to Committee on Taxation

SUMMARY—Changes income limitation and allowances of Senior Citizens' Property Tax Assistance Act. (BDR 32-926)

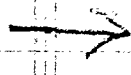
FISCAL NOTE: Local Government Impact: No. State or Industrial Insurance Impact: Yes.

EXPLANATION—Matter in *italics* is new; matter in brackets [] is material to be omitted.

AN ACT relating to property taxes; increasing the maximum amount of household income for eligibility and the scale of allowances a senior citizen may receive under the Senior Citizens' Property Tax Assistance Act; and providing other matters properly relating thereto.

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Amend by deleting sections 1 and 2 and inserting:



- 1 SECTION 1. Chapter 361 of NRS is hereby amended by adding
- 2 thereto a new section which shall read as follows:
- 3 "*Mobile home lot*" means a portion of land which is rented to accom-
- 4 modate a mobile home owned or rented by the claimant.
- 5 SEC. 2. NRS 361.800 is hereby amended to read as follows:
- 6 361.800 NRS 361.800 to 361.877, inclusive, [shall be known and]
- 7 and section 1 of this act, may be cited as the Senior Citizens' Property
- 8 Tax Assistance Act.
- 9 SEC. 3. NRS 361.803 is hereby amended to read as follows:
- 10 361.803 1. The legislature finds that:
- 11 (a) Senior citizens of this state live, as a rule, on limited retirement
- 12 incomes which remain fixed while property taxes and other costs con-
- 13 stantly rise.
- 14 (b) The erosion of senior citizens' income in terms of true value
- 15 threatens to destroy the ability of many to retain ownership of the homes
- 16 in which they had planned to spend their later years.
- 17 (c) Senior citizens are often forced to divert an excessive portion of
- 18 their incomes into the property taxes on their homes, thus leaving insuffi-
- 19 cient funds for other things essential to their well-being.
- 20 (d) Many senior citizens who rent their homes or mobile home lots
- 21 also pay an excessive portion of their income into property taxes through
- 22 the media of rent payments.

1 (e) [Fifteen] *Seventeen* percent of the rent senior citizens pay [for the
2 occupancy of their homes] approximates their contribution toward resi-
3 dential property taxes.

4 2. The legislature therefore declares that:

5 (a) It is the public policy of this state to provide assistance to its senior
6 citizens who are carrying an excessive residential property tax burden in
7 relation to income.

8 (b) The purpose of the Senior Citizens' Property Tax Assistance Act is
9 to provide relief to eligible senior citizens, through a system of property
10 tax *credit memoranda*, refunds and transfers from the senior citizens'
11 property tax assistance account.

12 SEC. 4. NRS 361.805 is hereby amended to read as follows:

13 361.805 For purposes of NRS 361.800 to 361.877, inclusive, and
14 section 1 of this act, the terms listed in NRS [361.807] 361.810 to 361-
15 832, inclusive, have the meanings ascribed to them in [such] those
16 sections.

17 SEC. 5. NRS 361.810 is hereby amended to read as follows:

18 361.810 "Claim" means an application for senior citizens' property
19 tax assistance made pursuant to the Senior Citizens' Property Tax Assis-
20 tance Act, and a "claimant" is a person who files such an application.
21 When two [individuals] *members* of a household are able to meet the
22 qualifications for a claimant, they may determine between [them as to
23 who the claimant shall be.] *themselves who is to be the claimant*. If they
24 are unable to agree, the matter shall be referred to the executive director
25 and his decision [shall be] *is final*. [In no event should there be more
26 than one claim] *Only one claim may be filed for any [home.] household*.

27 SEC. 6. NRS 361.815 is hereby amended to read as follows:

28 361.815 1. "Home" means residential living quarters located in
29 Nevada. The quarters may consist of a single dwelling unit, or a unit
30 which is an integral part of a larger complex such as a multidwelling or a
31 multipurpose building, together with the land upon which the unit is
32 built and any surrounding land, not to exceed [1 acre,] *2 acres*, as well as
33 outbuildings and facilities reasonably necessary for use of the unit as resi-
34 dential living quarters.

35 2. The term "home" includes:

36 (a) A mobile home.

37 (b) [That] *A home, mobile home or dwelling [of] which the claimant*
38 *[is in possession] possesses* under a contract of sale, deed of trust, life
39 estate, joint tenancy or tenancy in common.

40 (c) Group care facilities required to be licensed by the health division
41 of the department of human resources, pursuant to NRS 449.001 to
42 449.240, inclusive.

43 (d) *A dwelling within any housing project which has been established*
44 *pursuant to chapter 315 of NRS and for which the housing authority*
45 *makes payments in lieu of taxes*.

46 SEC. 7. NRS 361.823 is hereby amended to read as follows:

47 361.823 "Income" means adjusted gross income, as defined in the
48 U.S. Internal Revenue Code, plus the following items: tax-free interest;
49 the untaxed portion of pensions or annuities; railroad retirement benefits;
50 veterans' pensions and compensation; [all] payments received under the

1 Federal Social Security Act, [except Medicare; state and federal old-age
2 assistance;] including supplemental security income but excluding hospital
3 and medical insurance benefits for the aged and disabled; public welfare
4 payments, including shelter allowances; unemployment insurance benefits;
5 all "loss of time" and disability insurance payments; disability payments
6 under workmen's compensation laws; [untaxed] alimony; support pay-
7 ments; allowances received by dependents of servicemen; the amount of
8 recognized capital gains and losses excluded from adjusted gross income;
9 life insurance proceeds; bequests and inheritances; cash gifts over \$300
10 not between household members and such other kinds of cash flow into a
11 household as the [commission] department specifies by regulation.

12 SEC. 8. NRS 361.825 is hereby amended to read as follows:

13 361.825 "Property taxes accrued" means property taxes (exclusive
14 of special assessments, delinquent taxes [,] and interest) levied on a
15 claimant's home in this state which [were] are due and payable [on the
16 1st Monday of] during July, immediately [preceding] succeeding the
17 date of filing of a claim. If a home is owned by two or more persons or
18 entities as joint tenants or tenants in common and one or more persons
19 or entities are not [a member of] members of the claimant's household,
20 property taxes accrued is that part of the property taxes levied on the
21 home which reflects the ownership percentage of the claimant and his
22 household. [For purposes of this paragraph property taxes are levied
23 when the tax roll is delivered to the county treasurer for collection.]

24 SEC. 9. NRS 361.827 is hereby amended to read as follows:

25 361.827 "Rent" means the payment a claimant has made under a
26 bona fide tenancy or leasing agreement solely for the right to [occupy
27 his home during any assessment year.] occupy:

- 28 1. A home; or
- 29 2. A mobile home lot,

30 during the calendar year immediately preceding the filing of his claim. The
31 term does not include any amount paid for utilities, fuel or furnishings,
32 nor does the term include payment for food, nursing services or institu-
33 tional care.

34 SEC. 10. NRS 361.830 is hereby amended to read as follows:

35 361.830 "Rent deemed to constitute accrued property tax" is [15]
36 17 percent of the total rent which a claimant has paid in cash. [or its
37 equivalent.]

38 SEC. 11. NRS 361.832 is hereby amended to read as follows:

39 361.832 "Senior citizen" means any person who is [a resident of]
40 domiciled in this state and will attain the age of 62 years on or [prior to
41 the first day of the assessment year for which he submits a claim.]
42 before the last day in June immediately succeeding the filing period.

43 SEC. 12. NRS 361.833 is hereby amended to read as follows:

44 361.833 1. A senior citizen whose home is placed upon the secured
45 or unsecured tax roll, who [owns and occupies the home the day he files]
46 has owned and maintained as his primary residence the home for at least
47 6 months immediately preceding the filing of his claim and

4 whose household income is not over [\$10,000] \$15,000 entitled to
an allowance against the
49 property tax accrued [during that assessment year] against his home

1 to the extent determined by [discounting such tax by] the percentage
2 shown opposite his household income range on the schedule below:

INCOME RANGE	PERCENT TAX
If the Amount of Applicant's Household Income Is Over	Percent of Claimant's Property Tax Accrued Allowable as Assistance Is
3 [\$0 —	90
4 1,000 —	80
5 2,000 —	65
6 3,000 —	55
7 4,000 —	45
8 5,000 —	40
9 6,000 —	30
10 7,000 —	10

16 2. A senior citizen whose home is placed upon the unsecured tax
17 roll, who owns and occupies the home on the date he files his claim and
18 whose household income is not over \$10,000 is entitled to an allowance
19 against the personal property tax which accrues against his home in the
20 next following assessment year to the extent determined by discounting
21 such tax in accordance with the schedule in subsection 1.

22 3. In no event shall the discount or refund

14 \$0 —	\$2,999	90
15 3,000 —	5,999	80
16 6,000 —	8,999	60
17 9,000 —	11,999	40
18 12,000 —	15,000	20

27 2. The amount of the allowance shall not exceed the amount of the
28 accrued property tax paid by the claimant or \$300, whichever is less.

29 SEC. 13. NRS 361.835 is hereby amended to read as follows:

30 361.835 A senior citizen who rents and occupies his home for an
31 entire assessment year, who remains in the same home] ~~has rented and~~
32 maintained his primary residence in a home or on a mobile home lot for
33 at least 6 months of [that] the preceding calendar year and whose house-
34 hold income is not over \$10,000 is entitled to [the same percentage dis-
35 count,] a refund as determined in accordance with the schedule in NRS
36 361.833, but only with respect to that portion of his rent which is rent
37 deemed to constitute accrued property tax. [as is provided for a home-
38 owner under NRS 361.833.]

39 SEC. 14. NRS 361.838 is hereby amended to read as follows:

40 361.838 1. A claim for an allowance or refund may be filed with
41 the assessor of the county in which the claimant's home or mobile home
42 lot is located [.] between January 15 and April 30, inclusive.

43 2. The claim shall be made under oath [or affirmation] and filed in
44 such form and content, and accompanied by such proof, as the depart-
45 ment may prescribe. [pursuant to the Senior Citizens' Property Tax
46 Assistance Act.]

47 3. The county assessor shall furnish the appropriate form [or forms]
48 to each claimant [.] if he processes the claim. If the claim is submitted
49 to the department, it shall furnish the appropriate form.

50 4. After receiving a claim, the county assessor shall:

*

\$15,000

[and h

*

See Alternatives

1 (a) If the claimant is the renter of a home or mobile home lot, submit
2 the claim to the department;

3 (b) If the claimant is a homeowner, process the claim or submit the
4 claim to the department.

5 5. The county assessor shall, within 10 days after receiving a claim
6 which is submitted to the department, determine the assessed valuation
7 of the property to which the claim applies and submit the claim to the
8 department.

9 ~~SEC. 15. (Deleted by amendment.)~~

10 SEC. 16. NRS 361.841 is hereby amended to read as follows:

11 361.841 1. The county assessor or the department shall examine each
12 [homeowner's] claim, granting or denying it, and if granted, shall deter-
13 mine the [percentage discount] credit or refund to which the claimant is
14 entitled.

15 2. Upon examination, if:

16 (a) The claim is denied, the county assessor shall notify the claimant by
17 registered or certified mail.

18 (b) The claim is granted, the county assessor shall notify the claimant
19 not later than June 30 of the amount of credit which may be applied to his
20 property taxes accrued, ~~or the amount of refund he is entitled to receive~~
21 ~~for rent deemed to constitute accrued property tax.~~

22 3. If a claim is submitted to the department and:

23 (a) The claim is denied, the department shall so notify the claimant by
24 registered or certified mail.

25 (b) The claim is granted, the department shall:

26 (1) If the claimant's home is on the secured or unsecured tax roll,
27 notify him not later than June 30 of the amount of credit which may be
28 applied to his property taxes accrued.

29 (2) Pay to a home renter not later than August 15 the refund to
30 which he is entitled.

31 SEC. 17. NRS 361.843 is hereby amended to read as follows:

32 361.843 If any claimant is entitled to [a discount or a refund] an
33 allowance pursuant to the Senior Citizens' Property Tax Assistance Act
34 and at the time is delinquent in any property taxes on the property
35 claimed as [a] his home, the amount of [the discount or refund shall
36 apply as a credit against such delinquent taxes.] credit which may be
37 applied to his property taxes accrued shall first be used to reduce his
38 delinquent taxes.

39 SEC. 18. NRS 361.850 is hereby amended to read as follows:

40 361.850 1. A [claimant] person may receive assistance under the
41 Senior Citizens' Property Tax Assistance Act [though such claimant also
42 receives] while receiving a property tax exemption as a widow, blind
43 person or veteran [.] if the person has filed a claim for the exemption
44 with the county assessor.

45 2. The assessed valuation of any property used to determine an allow-
46 ance under the Senior Citizens' Property Tax Assistance Act shall be
47 reduced by the amount of such exemption.

48 ~~SECS. 19-23. (Deleted by amendment.)~~

49 SEC. 24. NRS 361.859 is hereby amended to read as follows:

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1 361.859 1. The county ex officio tax receiver shall send the depart-
2 ment a statement of all credits applied to property taxes accrued and
3 shall demand reimbursement of the county in the aggregate amount of
4 the allowance.

5 2. The county ex officio tax receiver shall send the department a
6 statement of all credits which were not applied to property taxes accrued.
7 Upon receipt of such statement, the department of taxation shall mail
8 refunds to the claimants entitled to them.

9 3. Upon verification and audit of each statement from a county con-
10 cerning homeowners' claims, [granted for an assessment year,] the
11 department shall authorize reimbursement to the county by the state.

12 [2.] 4. The reimbursement shall be paid out of the funds appro-
13 priated to the senior citizens' property tax assistance account, in the
14 same manner as other [moneys] money in the state treasury [are] is
15 disbursed.

16 [3.] 4. The reimbursement due on a statement submitted under subsec-
17 tion 2 of NRS 361.852 shall be authorized by the department not later
18 than July 31 next following the assessment year for which the allowances
19 were granted. Warrants for such reimbursement shall be issued to the
20 ex officio tax receiver of the county not later than August 15 of each
21 such year.

22 4. The reimbursement due on a statement submitted under subsec-
23 tion 2 of NRS 361.856 shall be authorized promptly by the department.
24 Warrants for such reimbursement shall be issued to the county ex officio
25 tax receiver.

26 5. If, prior to issuing a county's reimbursement, the department dis-
27 allows through audit any claim a county assessor has allowed, the depart-
28 ment shall adjust the county's reimbursement accordingly. In the event the
29 department has already reimbursed the county for its statement of claims,
30 the department shall make a demand on the county for the return of that
31 amount of overpayment. If the county fails to return the overpayment
32 within a reasonable time after demand, the department may bring a civil
33 action to recover such overpayment or, in the alternative, may withhold
34 the amount of the overpayment from subsequent reimbursements.

35 6. 5. If the department determines that [audits of claims are] an
36 audit of claims is needed for the purpose of determining [if] whether a
37 county assessor accurately processed claims [and calculated discounts,]
38 and if department personnel are not capable of auditing a sufficient num-
39 ber of the claims, then the department may expend not more than
40 \$20,000 of the [moneys] money in the senior citizens' property tax
41 assistance account for the purpose of contracting with qualified [indi-
42 viduals] persons to assist in conducting such audit.

43 SEC. 23. NRS 361.860 is hereby amended to read as follows:

44 361.860 Only one member of each household may file a claim [for
45 an assessment year.] in any tax year. If more than one member is eligible
46 to claim, any one of the eligible members may file the claim with the
47 written consent of the others. If such consent is not obtainable, the claim
48 may be filed only if criteria regulating such a circumstance have been
49 prescribed by the department.

50 SEC. 23.3. NRS 361.861 is hereby amended to read as follows:

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1 361.861 [No right to assistance under the Senior Citizens' Property
2 Tax Assistance Act survives the death of the claimant except where his
3 claim has been submitted prior to death.] *The right to file a claim under*
4 *the Senior Citizens' Property Tax Assistance Act is personal to the*
5 *claimant and does not survive his death, but the right may be exercised*
6 *on his behalf by his legal guardian or attorney in fact. If a claimant dies*
7 *after having filed a timely claim, any assistance provided under the Senior*
8 *Citizens' Property Tax Assistance Act inures to the benefit of his heirs*
9 *or his executor or administrator if one is appointed by a court of com-*
10 *petent jurisdiction within 6 months after the claim is made. If no execu-*
11 *tor or administrator is so appointed, the claim and all benefits thereunder*
12 *lapse.*

13 ~~SEC. 26.~~ NRS 361.867 is hereby amended to read as follows:

14 361.867 *The executive director shall deny any claim for assistance to*
15 *which the claimant is not entitled or any amount in excess of that to which*
16 *the claimant is entitled. The executive director may deny in total any claim*
17 *which he finds to [be excessive or which was] have been filed with fraud-*
18 *ulent intent. If any such [a] claim has been paid and [if] is afterward*
19 *denied, the amount of the claim together with a 10 percent penalty shall*
20 *be repaid by the claimant to the department. If the amount of such refund*
21 *and penalty is not repaid, the [same] amount shall be assessed against*
22 *the property claimed by the claimant as a home. [The claimant in such*
23 *case and any person who assisted in the preparation or filing of such*
24 *claim, or who, with fraudulent intent, supplied information upon which*
25 *such excessive claim was prepared, are guilty of a misdemeanor.]*

26 ~~SEC. 27.~~ NRS 361.868 is hereby amended to read as follows:

27 361.868 Any person who [in order] *willfully makes a materially*
28 *false statement or uses any other fraudulent device to secure for himself*
29 *or another the assistance provided in the Senior Citizens' Property Tax*
30 *Assistance Act [willfully makes a materially false statement] is guilty of*
31 *a gross misdemeanor.*

32 ~~SEC. 27.5.~~ NRS 361.870 is hereby amended to read as follows:

33 361.870 1. Any claimant aggrieved by a [county assessor's] *decision*
34 *of the department or a county assessor which denies [assistance] the*
35 *allowance claimed under the Senior Citizens' Property Tax Assistance Act*
36 *may have a review of the denial before the executive director if within 30*
37 *days after the claimant receives notice of the denial he submits a written*
38 *petition for review to the department.*

39 2. Any claimant aggrieved by the denial in whole or in part of relief
40 claimed under the Senior Citizens' Property Tax Assistance Act, or by any
41 other final action or review of the executive director, is entitled to judicial
42 review thereof. Proceedings for such review must be instituted within 30
43 days after the claimant has received notice of such final action.

44 ~~SEC. 28.~~ NRS 361.873 is hereby amended to read as follows:

45 361.873 1. The department is responsible for the overall administra-
46 tion of the Senior Citizens' Property Tax Assistance Act.

47 2. The department may:

48 (a) Specify by regulation any other kind of income for the purpose of
49 NRS 361.823.

21
No

22
No

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No

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No

1 (b) Prescribe the content and form of claims [.] and approve any
2 form used by a county assessor.

3 (c) Designate the kind of proof to be required for substantiation of
4 claims.

5 (d) Establish criteria for determining when a claim may be filed by
6 one [eligible person without the consent of all others eligible in the same
7 household for the same assessment year.] of two eligible spouses without
8 the consent of the other.

9 (e) Prescribe that a claimant's ownership of his home must be shown
10 of record.

11 (f) Provide by regulation that a vendee in possession of his home under
12 an installment sale contract and responsible for paying the property taxes
13 on the home is eligible to claim assistance as a homeowner.

14 (g) Limit the computation of benefits to the nearest dollar and limit
15 issuance of warrants to \$5 or over.

16 (h) Verify and audit any claims, statements or other records made pur-
17 suant to this act.

18 (i) Adopt [and promulgate] regulations to safeguard the confidential-
19 ity of information supplied by claimants.

20 (j) Provide by regulation for a limited extension of time to file a claim
21 in cases of hardship.

22 (k) Adopt [and promulgate] such other regulations as may be
23 required to [effectuate] carry out the purposes of the Senior Citizens'
24 Property Tax Assistance Act.

25 SEC. 29. NRS 361.874 is hereby amended to read as follows:

26 361.874 1. [Moneys] Money to pay for assistance granted to senior
27 citizens under the Senior Citizens' Property Tax Assistance Act shall be
28 provided by legislative appropriation from the state general fund. [in the
29 state treasury.] The [moneys] money so appropriated shall be trans-
30 ferred to [an account in the general fund to be known as the] a senior
31 citizens' property tax assistance account [.] in the state general fund.

32 2. The executive director may, from time to time, obtain from the
33 state controller a statement of the balance in the senior citizens' property
34 tax assistance account. The executive director shall provide for full
35 refunds of all just claims [, provided that] if the total amount of such
36 claims does not exceed the balance in the account. The executive director
37 shall proportionately reduce each claim [when] if the total amount of all
38 claims exceeds [the balance in the account. Moneys] that balance.

39 3. Money for the administration of the Senior Citizens' Property Tax
40 Assistance Act shall be provided by legislative appropriation and transfer
41 to the senior citizens' property tax assistance account. From this account
42 the sum of [\$2] \$10 shall be allowed to each county assessor for each
43 [homeowner's claim filed and \$2 to the department for each home renter's
44 claim forwarded to it.] claim examined by the county assessor and the
45 sum of \$2 shall be allowed for each claim which is received by the county
46 assessor and submitted to the department.

47 SEC. 30. NRS 361.807, 361.839, 361.851, 361.852, 361.854, 361.-
48 856, 361.858 and 361.875 are hereby repealed.

49 SEC. 31. Notwithstanding the provisions of section 14 of this act:

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- 1 1. A claim for property tax assistance in 1977 may be filed on or
- 2 before August 15, 1977.
- 3 2. If, on or before December 31, 1977, a claimant can satisfy the
- 4 executive director of the department of taxation that good cause exists
- 5 for a late filing of a claim, the executive director may accept and process
- 6 the claim and authorize a refund to the claimant.

2

Sec 28. This act shall become
effective upon passage and
approval.

Income, Income Categories and Dissent Alternatives

B)

\$15,000

0 - 2,999	90%
3,000 - 5,999	75%
6,000 - 8,999	50%
9,000 - 11,999	25%
12,000 - 15,000	15%

Cost \$3,212,000

C)

\$12,000

0 - 2,999	90%
3,000 - 5,999	75%
6,000 - 8,999	50%
9,000 - 12,000	25%

Cost \$3,014,500

D)

\$10,000

0 - 1,999	90%
2,000 - 3,999	75%
4,000 - 6,999	50%
7,000 - 10,000	25%

Cost \$2,575,000

AB 395

alternatives

1977-78

1978-79

total

A) \$ 1,715,000 \$ 1,877,000 \$ 3,592,000
\$ 15,000

B) \$ 1,508,000 \$ 1,704,000 \$ 3,212,000
\$ 15,000

C) \$ 1,438,500 \$ 1,576,000 \$ 3,014,500
\$ 12,000

D) \$ 1,230,000 \$ 1,345,000 \$ 2,575,000
\$ 10,000

EMERGENCY CLOUD SEEDING PROGRAM
FOR THE STATE OF NEVADA

Revised Budget - 1977-1979

A hearing on this program was held before a sub-committee on the Assembly Ways and Means Committee on April 18, 1977. At the conclusion of that hearing, the sub-committee requested that DRI attempt to cut the budget by \$180,000. The revised budget which follows reflects a reduction of approximately \$194,000.

The reduction was achieved by eliminating:

- (1) summer season seeding operations
- (2) the modeling program
- (3) summer season research
- (4) research activities in the Spring Mountains

The elimination of these aspects of the program allowed for a significant reduction in staffing.

The program still includes winter season seeding of the Tahoe, Walker and Spring Mountains areas and a concentrated, highly integrated, research effort in the Tahoe and Walker Basins.

EMERGENCY CLOUD SEEDING PROGRAM

<u>SALARIES</u>	<u>% TIME</u>	<u>YEAR 1</u>	<u>YEAR 2</u>
G. Linkletter, Proj. Manager	30	\$ 8,496	\$
J. Warburton	7 mo. @ 50%	10,850	
M. Owens	8 mo. @ 50%	6,675	
L. Young	9 mo. @ 80%	13,887	
H. Klieforth	7 mo. @ 80%	11,760	
J. Hallett	10	4,104	
D. Lamb	30	7,047	+8%
V. Keller	40	6,800	
G. Keyser	35	6,690	
J. Telford	25	10,224	
P. Wagner	40	11,365	
S. Keck	35	7,119	
J. Hart	25	5,220	
Secretary	25	2,796	
TOTAL SALARIES		<u>\$113,033</u>	<u>\$122,076</u>
Fringe @ 11%		<u>12,434</u>	<u>13,428</u>
TOTAL SALARIES & FRINGE		<u>\$125,467</u>	<u>\$135,504</u>
INDIRECT COSTS @ 31% of Salaries & Fringe		\$ 38,895	\$ 42,006
<u>OPERATING</u>			
(1) Forecasting, Control Room Ops.		\$ 6,820	\$ 6,820
(2) Precipitation Network, Hydrological Analysis		17,620	16,620
(3) Chemical Evaluation of Precipitation		52,825	52,098
(4) Surface Ice Crystal Modification, Environmental Impact		15,600	15,600
(5) Airborne Ice Crystal Studies		3,333	2,640
(6) Aircraft Operations, Air Motion Studies		<u>55,660</u>	<u>53,932</u>
TOTAL OPERATING		\$151,858	\$147,710
TRAVEL		4,780	4,780
SEEDING (Aircraft, Ground-based Generators)		100,000	100,000
Sub Total		<u>\$421,000</u>	<u>\$430,000</u>
Less Governor's Budget		<u>115,939</u>	<u>105,931</u>
TOTAL REQUEST		<u>\$305,061</u>	<u>\$324,069</u>

1730