

SENATE TAXATION COMMITTEE  
MEETING OF FEBRUARY 8, 1977

The regular meeting of the Senate Taxation committee was called to order by Chairman Richard Bryan with the following members and representatives present:

Senators: Richard Bryan, Gary Sheerin, Norman Hilbrecht, Carl Dodge, Floyd Lamb and Norman Glaser

Representatives: Paul Scholz, Churchill County Assessor; Jack Hunter, Chairman of State Equalization Board; John Moschetti, Elko Assessor; William Lloyd, Lincoln County Assessor; A. L. Dale, Carson City, C.G. Char-chalis, White Pine Assessor; Charles Sheeran, Pershing Assessor; Homer Rodriquez, Carson City Assessor; J. K. Johnston, Disabled American Veterans; Ray A. Crosby, Disabled American Veterans; Bill Hartfield, V.F.W.; Claude Shipley, V.F.W.; Steve Moser, Nevada Commander for Veterans Affairs; Bill Glasin, Dep. Commander Veterans Affairs/ American Legion; Wilson Makabe, D.A.V.; Terry Sutar, Nye City Assessor; Bernie Merlino, Nye City Assessor; Chris Lamphere Rehabilitation Division; Barbara Guzman, Developmental Disabilities Council; C. Valenta-Weise, DAG - DMV; James Lien, Department of Taxation

S.B. NO. 19

Before the Committee for consideration is Senate Bill No. 19: Amends provisions affecting certain property tax exemptions. An Act relating to taxation; eliminating requirement for annual filing for certain tax exemptions; requiring notification of change of exempt status; providing penalties; clarifying provisions relating to exemptions from vehicle privilege tax; and providing other matters properly relating thereto.

The Bill was introduced by Senator Sheerin and the Chairman asked if he would like to explain the basic idea for the change. Senator Sheerin stated he had been requested by several constituents of his that are having trouble particularly with the provision for registering each year for veterans exemption; this has applied to widows of veterans also. His amendment would provide that all claims made for the purpose of being exempt on the secured tax roll must be filed on or before the 1st Monday in August of the year for which the exemption is claimed but no further filing is required.

Speaking in behalf of the bill was:

Mr. Ray Crosby, Legislative Chairman Department of Disabled American Veterans. Mr. Crosby explained his people are in full accord with this bill, however, two bills and two amendments are soon to be introduced in the Assembly by Assemblyman Kosinski dealing with their problems. One problem involves NRS 361.090, Section 1, subsection (a) provides that you must be resident for a period of more than three years before December 31, 1963; they want that changed to require a 5 year residency prior to affidavit application. He also called the Committee's attention to the fact that the bill is based on a \$10,000 exemption on wheelchair veterans; they want this exemption to include all 100% disabled veterans.

He explained his purpose in appearing before the committee today was to advise them that those bills are being introduced in the Assembly.

Some discussion followed about the possibility of amending Senator Sheerin's bill to include the provisions coming out in the Assembly bill; it was felt this would expedite the legislation. Chairman Bryan pointed out that due to lack of sufficient notice to individuals that would want to be present when the Assembly bills were discussed, that suggestion was dismissed.

Considerable discussion followed on various statistics involving veterans in Nevada, i.e., there are approximately 92,000 veterans in Nevada; 25% of these are home owners or have property and qualify for the exemption; approximately 50% of the total 92,000 will be eligible for vehicle exemption. Mr. Crosby explained there are approximately 6,000 eligible veterans for membership in the Disabled American Veterans Association, with 4500 to 5000 drawing disability compensation of 10% or more, and approximately 1200 to 1800 disabled veterans drawing 50% or more. There are between 150 and 300 100% disabled veterans that qualify for compensation.

Speaking in behalf of the Bill was Steve Moser, Commissioner for Veterans Office. Mr. Moser called attention to NRS 363.090, Subparagraph (a), and asked if the Committee wanted to include the veterans of the Viet Nam conflict. The Termination of Hostilities in Viet Nam provision should include the dates from August 5, 1964 until May 7, 1975.

C. Valenta-Weise, Deputy Attorney General speaking in behalf of the Department of Motor Vehicles asked for consideration of amendment to Chapter 371 of NRS (page 5, lines 20 - 29 in SB 19). She explained that provisions allows for exemptions for widows, orphans, and totally blind persons to be applied to vehicle privilege tax. During the past year, the D. of M.V. has been challenged for the assessment of the vehicle privilege tax by indians whose vehicles are based on reservations. Some courts have held in some states that the privilege tax is, in some way, a property tax on vehicles which the states cannot asses. She recommended that rather than cross reference provisions of Chapter 361, she would ask that the assessments be set forth, in full, in Chapter 371. In reply to a question by Senator Hilbrecht, she stated that, whether this bill is processed or not, they do need an amendment to the law to that effect. Chairman Bryan asked if she would prepare the language for such an amendment and submit it to the Committee. Amendment to come from Ms. Valenta-Weise.

Mr. Wilson Makabe, representing the D.A.V. spoke in support of this bill and explained some of the problems involved when disabled veterans are required to register on an annual basis for their exemptions. He stated that some are physically unable to travel to the assessor's office without considerable difficulty and assistance.

The opposing viewpoints to the bill were given by representatives of the county assessors' offices throughout the state.

Mr. Homer Rodriquez, Carson City Assessor, spoke in behalf of all

and explained the problems they would have if annual registration was not required. He pointed out, specifically, that they would have no way of knowing whether the veteran was still a resident of Nevada. There have been cases of people moving to another state and still claiming their exemption in Nevada.

He stressed to the Committed that every assessor in Nevada goes out of his way to notify the veterans, or their widows when the dead line for exemption filing is coming up. In most cases there are at least two and sometimes three attempts to make certain everyone is aware of the deadline. He requested that this provision in the law remain as is.

The following assessors spoke on the same subject and all verified they mail notices and/or call those entitled to the exemption:

Mr. Charles Sheeran(Pershing County), Mr. Moschetti (Elko County).

Mr. Lien from the Department Taxation was asked if he had any figures available as to the financial impact these changes would make. He advised he did not have anything prepared on the specific changes contained in this bill, but his Department would prepare some for the Committee's consideration.

Also, it was suggested that the assessors should bring this to the attention of their commissioners in order that they can have some input on the fiscal changes it could mean to their counties.

The representatives present were assured that when a meeting is scheduled to discuss this bill and, perhaps, the two bills that are expected to be referred from the Assembly on this same subject, that they would be notified.

ASSEMBLY JOINT RESOLUTION #10 from the 58th Session: Proposes constitutional amendment to exempt business inventories from property taxation and allow Legislature to exempt any other personal property from such taxation.

Mr. Jack Hunter, Chairman of the Board of Equalization, had requested the opportunity to speak to the committee, briefly on AJR 10 and 21, both of the 58th Session having to do with exemption of business inventories from taxation. He urged the Committee members to give serious consideration to what these resolutions would do to the counties in the way of tax revenue loss, by exempting taxes on inventories, livestock and personal property.

If these two resolutions had been passed and in effect, the tax loss in dollars to the counties in 1974-1975 would have been as follows:

Carson City	\$111,000	Churchill	\$127,000
Clark County	Over 2-million	Douglas	\$ 73,000
Elko County	\$611,000	Esmeralda	\$ 13,000
Eureka County	\$ 73,000	Humboldt	\$273,000
Lander County	\$ 85,000	Lincoln	\$ 68,000
Lyon County	\$128,000	Mineral	\$ 19,000
Nye County	\$ 83,000	Pershing	\$ 50,000
Storey	\$ 3,000	Washoe County	Over 1-million
White Pine	\$115,000		

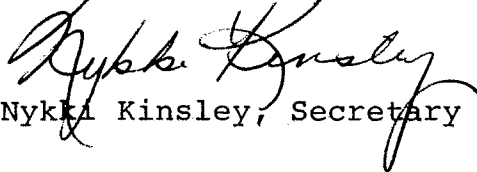
This would mean a total tax dollar loss for the total counties of \$4,500,000.00.

Mr. Hunter stated he had attended the Assembly Ways and Means Committee hearing on this and asked the committee members how this revenue could be made up. He was advised that it would be made up with an additional tax levied on sales; he pointed out that in order to make that much up with additional sales, you would have to sell \$120-million more of merchandise each year. In that way, you would be passing the burden back to the home owner and wage earner.

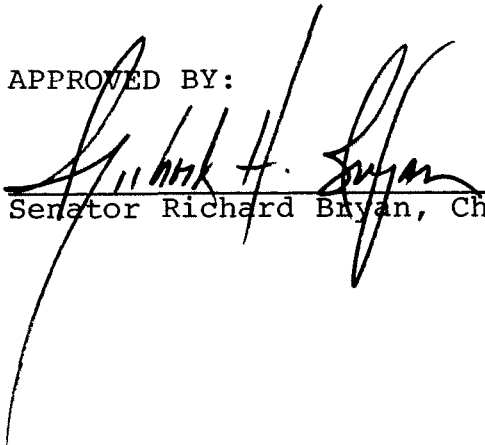
The Committee felt that, due to the financial impact this would have on the counties, it would be advisable to contact all county assessors and county commissioners of the date of hearing. Chairman Bryan assured those present that notification will be made to all interested groups.

There being no further business, the meeting was adjourned.

Respectfully submitted,

  
Nykia Kinsley, Secretary

APPROVED BY:

  
\_\_\_\_\_  
Senator Richard Bryan, Chairman

VETERANS EXEMPTIONS

Amend NRS 361.090, Paragraph 1, sub-paragraph A, to read:

"Has been a bonafide resident for a period of 5  
years prior to affidavit application", or who  
was such a resident at the time. . .

Delete from NRS 361.090, Paragraph 1, sub-paragraph A:

"was such a resident for a period of more than  
3 years before December 31, 1963."

Ray A. Crosby  
Legislative Chairman  
Department of Nevada  
Disabled American Veterans  
5835 Leon Drive  
Sun Valley, Nevada 89431

# 1707  
395

DISABLED VETERANS EXEMPTIONS

Amendments and additions to NRS 361.091.

Delete: "38 U.S.C.801". Replace with:

"code of federal regulations #3.809."

Insert after #3809:

"or is rated 100% disabled from service-connected  
injuries or illness during wartime service as  
defined in sub-paragraph A, NRS 361.090" as  
effective on the date when the exemption...

Ray A. Crosby  
Legislative Chairman  
Department of Nevada  
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5835 Leon Drive  
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## Disabled Veterans

## Special license plates; fee exemptions; regulations

(a) A veteran of the armed forces of the United States who, as a result of military service, has suffered at least a 100% service-connected disability, and who receives compensation from the federal government because of such disability, is entitled to register, for his own personal use, one passenger car or light commercial vehicle having a manufacturer's rated carrying capacity of one (1) ton or less, without payment of the prescribed annual registration fee.

(b) The Nevada Department of Motor Vehicles shall provide for the issuance of specially designed license plates for persons who are qualified under this Act. The letters "DV" shall appear as either a prefix or a suffix to the numerals on the plates, and the words "DISABLED VET" shall also appear on the plates.

(c) Application for the specially designed license plates provided for in this Section shall be made on forms prescribed and furnished by the <sup>MOTOR VEHICLE</sup> Department and must be submitted to the Department by October 1st preceding the Registration Year for which requested. Each application shall be accompanied by a fee of One Dollar (\$1.00) and such evidence as the Department may require as proof of the applicant's eligibility to receive the registration fee exemption.

(d) A vehicle on which these specially designed plates are displayed is exempt from the payment of ~~registration fees~~ parking fees, including those collected through parking meters, charged by any government authority other than a branch of the federal government.

(e) If during the registration year the owner disposes of the vehicle upon which the license plates issued under this Act are affixed, such plates are automatically cancelled <sup>OR TRANSFERRED TO NEW VEHICLE.</sup> and it shall be the responsibility of such owner to remove the license plates and return them to the Nevada Department of Motor Vehicles for cancellation <sup>OR TRANSFER TO COMPLYING NEW VEHICLE</sup>. Thereafter, the owner may qualify for another set of license plates as provided for in this Section. <sup>OR RETAIN ORIGINAL PLATES BY TRANSFERRING TO AND REGISTERING REPLACEMENT VEHICLE.</sup>

(f) If the special license plates provided herein become lost, stolen, or mutilated, the owner of the vehicle may secure a set of replacement

license plates from the Department for a fee of One Dollar (\$1.00).

(g) The fees provided for in this Section shall be deposited in the State Treasury to the credit of the Department of Motor Vehicle Fund.

(h) The Department may promulgate such reasonable rules and regulations as it may deem necessary for the orderly administration of this Act.

Author:

James K. Johnston  
National Service Officer  
Disabled American Veterans

*Ray A. Crosby  
Legis. Ch.  
Disabled American Veterans  
Dept of Nevada,  
5835 Leon Dr.  
Sun Valley, Nev - 89431 - 673-4624*



G.I. BILL COVERS THIS ONLY PERMANENTLY & 100% DISABLED, V. V.  
DOES NOT PAY BOOKS OR TUITION. (1)

PRECEDENT; ALABAMA-NEW YORK

Nevada G.I. and Dependents Educational Benefits Act; ALLOWS CERTAIN  
DISABLED VETERANS SURVIVORS TO RECEIVE STATE PAID EDUCATION.

1. WHO IS ELIGIBLE: (a) Any child whose father or mother was killed, or died in the line of duty, or is listed as missing in action while serving as a member of the armed forces, or died from a service connected disability incurred from military service during any of the dates and circumstances specified in Paragraph 2(a).

(b) The wife and children of any veteran <sup>50% or more</sup> ~~with 100%~~ service-connected disabled, or the widow and children of a deceased veteran who had <sup>50% or more</sup> ~~100%~~ service-connected disability at the time of his death, provided such disabilities were incurred from military service during any of the dates and circumstances specified in Paragraph 2(a).

(c) Any wife or unremarried widow whose husband, during their marriage, (a) was killed or died in the line of duty or is listed as missing in action or as a prisoner of war while serving as a member of the armed forces during any of the periods and circumstances specified in Paragraph 2(a) (b); or (b) died from a disability incurred from military service during any of the circumstances specified in Paragraph 2(a). ~~or (b) died from a disability incurred from military service during any of the circumstances specified in Paragraph 2(a).~~  
~~As total disabilities are...~~  
~~...~~

(d) Vietnam Era veterans are entitled with certain limitations. (see Paragraph 8 for eligibility requirements.)

2. SERVICE DATES AND CIRCUMSTANCES: (a) The serviceman or veteran must have served in the armed forces during the inclusive dates as follows: WWI, April 7, 1917 and November 11, 1918; WWII, December 7, 1941 and December 31, 1946; or at any time after December 31, 1946 and prior to June 27, 1950, if such service has been ruled extra-hazardous; Korean Conflict, June 27, 1950 and January 31, 1955; or at any time after January 31, 1955 and prior to August 5, 1964, if such service has been ruled extra-hazardous; Vietnam Era, August 5, 1964 and May 7, 1975; or at any time after May 7, 1975, if such service has been ruled extra-hazardous.

(b) The serviceman is listed as missing in action. All disability must be service connected from a wartime period of service or due to extra-hazardous duty in a peacetime period of service.

3. RESIDENCE REQUIREMENTS: For the child, wife or unremarried widow to qualify, the ~~service-connected~~ <sup>50% or more service connected</sup> veteran must have been a permanent resident of Nevada for at least one (1) year immediately prior to entrance into service; or the child, wife or unremarried widow of a service-connected ~~veteran~~ <sup>50% or more</sup> disabled veteran prior to entering service may qualify if such veteran has been a bona-fide resident of Nevada for five (5) years immediately prior to filing of the application, or immediately prior to his death, if the veteran is deceased.

<u>Person Eligible</u>	<u>Requirements for Eligibility</u>	<u>Benefit</u>
4. Child	Father or mother was killed or died in line of duty, or is listed as missing in action during any of the dates and circumstances specified in Paragraph 2 (a), or died as a result of disability incurred from such service	Four standard academic years (not to exceed 36 months.) or the equivalent thereof at any Nevada State institution of higher learning or a prescribed course of study in any Nevada state-supported school without payment of tuition, instructional fees or books. One change of program will be allowed. Application must be made prior to the 26th birthday. Training must be completed within 8 years after initiation; training extended for delays caused by military service during the training period. Filing the application is initiation of training. Training may not be received beyond 34th birthday.
5. Child	<sup>50% or more</sup> Veteran has <del>been</del> <sup>50% or more</sup> service-connected disability, or who at the time of death had <sup>50% or more</sup> <del>been</del> service-connected disability incurred during any of the dates and circumstances specified in Paragraph 2 (a)	Same as 4.
6. Unremarried widow or wife as the case may be.	Husband was killed or died in line of duty during any of the dates and circumstances in Paragraph 2 (b); or died as a result of disability incurred from such service; or is listed as <sup>50% or more</sup> <del>missing</del> <sup>OR MORE</sup> <del>missing</del> in action; or is <del>disabled</del> <sup>disabled</sup> whose <del>disability</del> <sup>disability</sup> is <del>connected</del> <sup>connected</sup> and incurred under circumstances specified in Paragraph 2 (a).	Four standard academic years (not to exceed 36 months) or the equivalent thereof at any Nevada state institution of higher learning without payment of tuition, instructional fees or books. One change of program will be allowed. Filing of application is initiation of training. Must start within five (5) years from date of death or 10 years from effective date of act, whichever is later, except where unable to do so

because of circumstances beyond her control. Must complete 4-year course in institution of higher learning in eight years.

Widow not entitled to benefit upon remarriage. A wife shall be eligible for these benefits only during the period which her husband is listed missing in action.

7. Wife or unremarried widow as the case may be

Husband has ~~NOTHING~~ <sup>50% or more</sup> service-connected disability or who at the time of death had ~~50% or more~~ <sup>50% or more</sup> ~~any other~~ service-connected disability incurred during any of the dates and circumstances in Paragraph 2 (a).

Two standard academic years (not to exceed 18 months) or apt time equivalent at any Nevada state institution of higher learning without payment of any tuition, instructional fees or books. Widow forfeits entitlement upon remarriage. Must complete training within 6 years. One change of program will be allowed.

Application for the Nevada G.I. and Dependents Educational Benefit Act shall be made through the Nevada Commissioner of Veteran's Affairs. He shall determine eligibility and entitlement of the benefit and forward a certificate of eligibility to the appropriate institute of higher learning with a copy to the beneficiary. He shall also control any changes of program that may arise.

If an organization other than the Nevada Commission of Veteran's Affairs holds power of attorney in the particular veteran's Veterans Administration claim file, the service organization will make the file available to the commissioner for his determination. Power of attorney need not be changed for this purpose.

*NOTE to Legislators, IF A SERVICE-CONNECTED VETERAN (DISABLED) IS RATED 50% THROUGH THE V.I.A., YOU CAN BE ASSURED HIS CONDITION IS FAR MORE SERIOUS THAN 50% IMPLIES!*

*Thank you for your help, Sincerely, Ray A. Crosby  
Legis. Ch. Dept of Nevada  
Dis. Amer. Veterans  
5835 Leon Dr.*

Author: *Sun Valley, Nev - 673-46-89431*

James K. Johnston  
National Service Officer  
Disabled American Veterans

# Department of Taxation

CARSON CITY, NEVADA 89710

In-State Toll Free 800-992-0900



MIKE O'CALLAGHAN, Governor

JOHN J. SHEEHAN, Executive Director

December 9, 1975

RECEIVED  
DEC 10 1975

## MEMORANUDM

TO: All County Assessors

FROM: James C. Lien, Deputy Executive Director

SUBJECT: "Termination of Hostilities in Viet Nam" - NRS 361.090(1)(b) - Veterans Exemptions

DEC 10 1975

In May this office notified each county assessor that because there had not been a presidential proclamation terminating hostilities in Viet Nam, they were instructed to use January 27, 1973, the date of the Paris Peace Agreement.

However, on May 9, 1975, President Ford issued Presidential Proclamation #4373, entitled "Fixing terminal date respecting service in the armed forces entitling persons to certain veterans benefits."

In light of the fact that the Presidential Proclamation was made for a purpose, similar to that set forth in NRS 361.090(1)(b), the Agency's Deputy Attorney General feels it is applicable. Accordingly, any veteran who served in the armed forces with 90 continuous days of active duty none of which was for training purposes subsequent to January 1, 1961 and prior to May 7, 1975, and who meet the other requirements of NRS 361.090 is entitled to the statutory property tax exemption as the Presidential Proclamation proclaims that May 7, 1975 "is designated as the last day of the Viet Nam era".

Should you have any questions regarding the above, please do not hesitate to contact me.

operated only by persons properly licensed. The application will also be considered as an application for the adaptive equipment specified in paragraph (d) (1) of this section or deemed necessary by the Chief Medical Director or his designee to insure that the claimant will be able to operate the conveyance in a manner consistent with safety to himself and to satisfy the applicable standards of licensure of the proper licensing authorities. There is no time limitation in which to apply. An application by a claimant on active duty will be deemed to have been filed with the Veterans Administration on the date it is shown to have been placed in the hands of military authority for transmittal.

(d) *Certifications for adaptive equipment and for services thereto.* (1) Simultaneously with the certification provided pursuant to the preamble of this section, a claimant for financial assistance in the purchase of an automobile will be furnished a certificate of eligibility for financial assistance in the purchase of such adaptive equipment specified in paragraphs (e) (1) and (2) of this section as may be appropriate to his losses when the need for such equipment is contraindicated by his physical or legal inability to operate the vehicle.

(2) Upon application further equipment needed and desired by the claimant may be authorized upon certification by the Chief Medical Director or his designee that such equipment is necessary for the operation of the conveyance in a manner consistent with safety and in accordance with the standards of licensure of the proper licensing authority.

(3) Payment of amounts for the reasonable costs of providing necessary adaptive equipment and the reasonable cost of necessary repair, replacement and feasible reinstallation of any adaptive equipment deemed necessary under this section shall be made upon application to the claimant and certification by the Chief Medical Director or his designee.

(4) Adaptive equipment, and services thereto, shall not be provided a claimant who has more than one conveyance at a time.

(5) The term, "adaptive equipment," means generally, that equipment which must be part of or attached to a conveyance manufactured after 1945 and is used by the claimant and to assist him in meeting the applicable standards of licensure of the proper licensing authority.

(1) With regard to automobiles and similar vehicles the term includes a basic automatic transmission as to a claimant who has lost or lost the use of a limb, power steering as to one who has lost or lost the use of a hand or has lost or lost the use of both feet, and power brakes as to one who has lost or lost the use of a foot.

(2) With regard to automobiles and similar vehicles the term includes such items of equipment as the Chief Medical Director may, by directive, specify as ordinarily necessary for any of the classes of losses specified in paragraph (b) of this section and for any combination of such losses. Such specifications of equipment may include a limit on the financial assistance to be provided based on judgment and experience.

(3) The term also includes other equipment which the Chief Medical Director or his designee may deem necessary in an individual case.

[36 FR 7588, Apr. 22, 1971, as amended at 38 FR 12213, May 10, 1973; 38 FR 14370, June 1, 1973]

§ 3.809 Specially adapted housing.

A certificate of eligibility for assistance in acquiring specially adapted housing may be extended to a veteran if the following requirements are met:

(a) *Service.* Active military, naval or air service after April 20, 1898, is required. Benefits are not restricted to veterans with wartime service.

(b) *Disability.* The disability must have been incurred or aggravated as the result of service as indicated in paragraph (a) of this section and the veteran must be entitled to compensation for permanent and total disability due to:

(1) The loss, or loss of use, of both lower extremities, such as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair, or

(2) Blindness in both eyes, having only light perception, plus the anatomical loss or loss of use of one lower extremity, or

(3) The loss or loss of use of one lower extremity together with residuals of organic disease or injury which so affect the functions of balance or propulsion as to require the use of a wheelchair.

(c) *Duplication of benefits.* The assistance referred to in this section will

not be available to any veteran more than once.

(d) "Preclude locomotion." This term means the necessity for regular and constant use of a wheelchair or other mechanical aid or contrivance as a normal mode of locomotion although occasional locomotion by other methods may be possible. (38 U.S.C. 801, 804; Public Law 91-22)

[26 F.R. 1606, Feb. 24, 1961, as amended at 34 F.R. 9560, June 18, 1969]

CROSS REFERENCE: Assistance to certain disabled veterans in acquiring specially adapted housing. See §§ 36.4400 through 36.4410 of this chapter.

§ 3.810 Clothing allowance.

(a) A veteran whose service-connected disability is compensable under laws administered by the Veterans Administration is entitled, upon application therefor, to an annual clothing allowance of \$150 (payable in a lump sum).

(1) Where a Veterans Administration examination or hospital or examination report from a facility specified in § 3.326

(c) discloses that the veteran wears or uses certain prosthetic or orthopedic appliances which tend to wear or tear clothing (including a wheelchair) because of such disability and such disability is the loss or loss of use of a hand or foot compensable at a rate specified in § 3.350 (a), (b), (c), (d), or (f)(1); or

(2) Where the Chief Medical Director or his designee certifies that because of such disability a prosthetic or orthopedic appliance is worn or used which tends to wear or tear the veteran's clothing. For the purposes of this paragraph "appliance" includes a wheelchair.

(b) Effective August 1, 1972, the initial lump sum clothing allowance is due and payable for veterans meeting the eligibility requirements of paragraph (a) of this section as of that date. Subsequent annual payments for those meeting the eligibility requirements of paragraphs (a) of this section will become due on the anniversary date thereafter, both as to initial claims and recurring payments under previously established entitlement.

(c)(1) Except as provided in paragraph (c)(2) of this section, the application for clothing allowance must be filed within 1 year of the anniversary date (August 1) for which entitlement is initially established, otherwise, the application will be acceptable only to effect payment of the clothing allowance becoming due on any succeeding anni-

versary date for which entitlement is established, provided the application is filed within 1 year of such date. The 1-year period for filing applications shall include the anniversary date and terminate on July 31 of the following year.

(2) Where the initial determination of service connection for the qualifying disability is made subsequent to an anniversary date for which entitlement is established, the application for clothing allowance may be filed within 1 year from the date of notification to the veteran of such determination.

[37 FR 19134, Sept. 19, 1972, as amended at 39 FR 2362, Jan. 21, 1974; 39 FR 9541, Mar. 12, 1974]

§ 3.811 Lump-sum payment under Public Law 93-177.

(a) Any veteran who was dishonorably discharged from the United States Army as the result of an incident which occurred in Brownsville, Texas on August 13, 1906, and who was not subsequently ruled eligible for reenlistment in the Army by a Special Army Tribunal decision dated April 6, 1910, shall, upon application, be paid the sum of \$25,000.

(b) Any unremarried widow of a veteran described in paragraph (a) of this section shall, upon application, be paid the sum of \$10,000 if the veteran died prior to December 6, 1973, or if the veteran failed to file an application for payment under paragraph (a) of this section after that date and prior to his death.

(c) Applications for payment under paragraphs (a) and (b) of this section and any required evidence will be filed with the Veterans Administration. The application must be filed within 5 years after December 6, 1973.

(d) When eligibility to benefits under this section is established the Veterans Administration will certify entitlement of the veteran or widow to the Department of the Army for payment.

[39 FR 9542, Mar. 12, 1974]

GUARDIANSHIP AND INSTITUTIONAL AWARDS

§ 3.850 General.

(a) Payment of benefits to a duly recognized fiduciary will be made on behalf of a person who is mentally incompetent or who is a minor; however, payment may be made direct to a minor who is serving in or has been discharged from the military forces of the United States or a minor widow or widower. Direc-

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... benefits due ... adult Indian ... of the Govern ... Secretary has been ... to the proper ... designated ... the Interior to re ...

... 26 F.R. 1606, Feb. 24, 1961, as amended at 34 F.R. 9560, June 18, 1969

... 39 F.R. 12100, Apr. 3, 1974

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... benefits due or b ... who is a pati ... hospital will be pai ... fiduciary of such ... payable to a veter ... husband), child ... will be paid by an ... accordance with § ... such fiduciary. Be ... grant dependents ... hospital will b ... of such deper ... wards now being ... patient will be cor ... patient remains a ... 39 F.R. 12100, Apr. 3, 1974

§ 1.832 Institution

(a) When an in ... to pension, ... ment pay is a ... other institution, ... account may ... officer of a Veter ... non-Veterans Ac ... tion:

(1) When no f ... pointed or when p ... factory fiduciary l ...

January 31, 1977

Honorable James N. Kosinski  
Nevada State Assemblyman  
District 32  
P.O. Box 1129  
Reno, Nevada 89504

Dear Assemblyman Kosinski:

Again, thank you very much for your interest and efforts in perusing and having printed the two bills and two amendments suggested to you by the Disabled American Veterans.

Taking your inquiries for additional information one by one, the answers are as follows:

A. How many 100% Disabled American Veterans are there in Nevada?  
Answer: It is impossible to tell. There are approximately 92,000 veterans of all wars in Nevada. Of this amount, there are approximately 6000 eligible for membership in the Disabled American Veterans, with only approximately 4500 to 5000 drawing disability compensation of 10% or more. It is just an educated guess that there are approximately 1200 to 1800 (of all ages) drawing 50% or more disability compensation. Approximately 250 to 450 are rated as 100% disabled.

B. Do other states have provisions for tax exemptions similar to Chapter 361.091? Answer: Yes. Virtually all have some provision. Illinois has had a \$15,000 exemption for many years. [reference book, State Veterans Laws revised 1/1/73 - House Committee Print #225].

In reviewing many states benefits in the above-referenced book:

1. Most states provide for specialized license plates and hunting and fishing licenses at little or no fee.
2. Nevada seems to have the least benefits of all the states.
3. Under "State Expenditures for Veterans Service, by State, 1971" rated in thousand of dollars, the highest rated state is Massachusetts \$31,840,000.00. Nevada is rated at \$80,000.00. Only one state, Utah, is lower.
4. "List of States re; bonus payments to veterans of WWII, Korean Conflict and VietNam Era". Nevada? NO PROVISIONS ENACTED.

C. Copy of Code of Federal Regulations chapter 3.809 is enclosed.

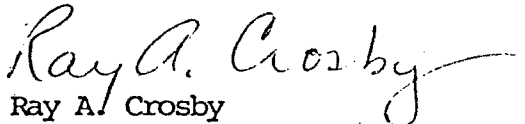
D. Re: Education Bill for Disabled American Veterans dependents and survivors. Alabama enacted this law (practically verbatim of the one you are printing) in 1949. Their law begins at 40% disabled, ours begins at 50%.

Alabama has a total veterans population of 421,000. Since the inception of this law, approximately 13,000 students have utilized this benefit.

In 1976 it cost Alabama \$1,161,000.00 to provide education for 769 original students and 510 supplementals - a total of 1279 veteran dependents. Since Nevada is much smaller in veteran population, it should, by comparison, cost us only 20 to 25% of what it costs Alabama. I'm sure the states' ultimate reward is realized in the satisfaction of doing their duty to the dependents and survivors of their disabled, as well as gaining additional educated citizens who can establish a higher standard of living, and ultimately provide more revenue to the state in the form of taxes.

It appears to me, that Alabama has shown wisdom in this far-sighted approach to elevating the educational level of many of their residents who might not be able to attain an education in any other way.

Sincerely,



Ray A. Crosby  
Legislative Chairman  
Department of Nevada  
Disabled American Veterans  
5835 Leon Drive  
Sun Valley, Nevada 89431  
673-4624

P.S. Jim, All bills and amendments should include Korean and Viet Nam veterans.

Thanks again, Ray

RAC:csb  
encl.



# Taxation Feb 8<sup>th</sup>

Name	Agency
Dennis Hall (absent)	D.V. M.H. MK.
Paul Scholz	Churchill Co Assessor
JACK J. HUNTER	Ch. of State Eq. Bd.
John W. Moschetti	Elko Co Assessor
William T. Lloyd	Lincoln Co. Assessor.
A.L. DALE	Carson City.
C G CHAROHALIS	WP COUNTY Assessor
Charles J. Sheeran	Pershing Co. Assessor.
Homer Poliquin	Carson City Assessor
J. J. Johnston	Disabled American Veterans
Ray A. Crosby	Disabled American Veterans
Bill Hayward	VFW
Claude Sengler	U.F.W.
Alvin E. Jones	Her Comm for Vet Affairs
Bill Geerin	DEP COMM VET AFFAIRS - American legi
Wilson Makabe	DAV.
TERRY SUTAR	Nye City Assessor
R. L. McKin	Nye City Assessor

AGENDA FOR COMMITTEE ON TAXATION

Date FEB. 8, 1977 Time 2:00 pm Room 231

Bills or Resolutions  
to be considered

Subject

Counsel  
requested\*

S.B. 19

Amends provisions affecting certain property  
tax exemptions.

\*Please do not ask for counsel unless necessary.

