

SENATE TAXATION COMMITTEE

MINUTES OF MEETING

The meeting was called to order in Room 231 at 2:05 p.m. on Tuesday, March 8, 1977.

Senator Richard H. Bryan was in the chair.

PRESENT: Senator Richard H. Bryan
 Senator Norman D. Glaser
 Senator Floyd R. Lamb
 Senator Gary A. Sheerin
 Senator Carl F. Dodge

ABSENT: Senator Norman Ty Hilbrecht

ALSO PRESENT: See attached list.

S.B. 140

Before the Committee for consideration is Senate Bill No. 140:
Provides for disposition of copies of dealer's report of sale of mobile homes and proof of payment of taxes.

Speaking in behalf of the bill was:

Senator Raggio: This bill is designed to fill a void which exists at the present time where a sale of a mobile home occurs from a dealer. As I understand the situation at the present time there is no provision in the law which sets a time within which the report of sale must be made to the assessor and some problems have developed where the report of sale is a long time being made and the assessment continues to be made to the previous owner. The bill does reach another problem and that is where there is a sale of a mobile home from a private individual. He stated that perhaps someone in attendance at the meeting could give further input.

John Ciardella, Chief, Motor Vehicle Registration Division. He stated the Department is definitely in favor of S.B. 140 and to give you an explanation of why the bill was drafted, at the present time under 361, when a dealer sells a mobile home he in turn notifies the Department of the dealer's report of sale, then the Department in turn would notify the respective assessor. There is a big time lag here because like Senator Raggio just explained, there was no provision to dictate to the dealer when he had to report this sale so most of the time the sale could have occurred, even penalties could have went on to the unit before the Department received the form to mail to the

assessor. This bill addresses here that when a report of sale is made out at the time of sale, a copy shall be mailed to the respective assessor within ten days. This would allow the assessor to arrange the necessary billing and be promptly notified of the sale so subsequently after that the 45 day provision only allows the dealer the necessary time to get a title in for the Department to convey title. The second part of the bill requires that the Department shall not issue a certificate of ownership or transfer to a mobile home unless it is accompanied by proof that the taxes have been paid on the unit and this would again keep the assessors advised if there is a transfer of the property and that the taxes are being paid and if the transfers come into our office, the dealer's report of sale, or in this case the outstanding title, we would not transfer it unless there was a current tax paid receipt there with it and this should help the assessors immeasurably.

Senator Sheerin remarked that this would enable them to get to the problem of the used mobile home to which Senator Raggio replied it is an attempt to reach that area as they would have to have a report to show any place that the mobile home has been within the two previous years to show that the taxes have been paid before they transfer the title.

Senator Bryan questioned the time period in the bill, that when the seller of a new mobile home to the dealer, the seller shall submit the original to the dealer, the report of sale to the Department within 45 days after the execution which seems like a rather long period of time, asking if there was any particular reason for that to which Mr. Ciardella replied they amended the law two years ago when the dealers were selling the units and the Department wasn't getting the report of sales, the banks were complaining and the people who purchased the vehicles were complaining because they weren't getting their titles so at that time we amended the statute that on new vehicles they had ten days and on used vehicles 45 days. The 45 day period was agreed upon because many times a dealer would buy a used vehicle and in application for title he needed additional documentation so this afforded him the time to obtain said information, so if he ran into a snag he could ask for an extension of time. The existing law is for the used vehicle dealer as the new vehicle dealer has no problem in getting it to the Department in 10 days. Your question here is that should have been changed to save the 10 days for the new vehicle and 45 days for the used vehicle to bring it in line with the existing language.

Senator Dodge questioned how they issue titles on mobile homes and Mr. Ciardella replied that on a new mobile home where the dealer is franchised he merely executes and completes a dealer's report of sale and on a used mobile home, the dealer executes a dealer's report of sale and must submit to the department also the outstanding title which is the green slip so on a used sale you would still get a report of sale as well as a title and any other corresponding documentation.

Senator Raggio continued that this bill would prohibit the issuance of title to an unsuspecting purchaser who buys a mobile home and the taxes haven't been paid and the assessor takes the property for unpaid taxes which was the situation in Washoe County where a purchaser bought from a private individual and the taxes hadn't been paid and they took the property and sold it and the purchaser didn't know the taxes hadn't been paid so in this case you wouldn't get the title until you had a receipt that the taxes had been paid. You would have to pay the taxes to get the title but that is far better than having them issue you a title and not being aware of whether the taxes had been paid for the past years and then subsequently having the property repossessed.

Homer Rodriguez, Carson City Assessor stated he supported the bill but he would also like to have the tax receipt number on the title because that way they would know the taxes had been paid for that fiscal year to which Senator Bryan stated he felt that may be misleading to the buyer because even though the seller put a tax number down it wouldn't necessarily indicate that it was the appropriate tax number, that instead if you put the legend on, notice that title doesn't pass until you get a clearance from the assessor's office that would give the buyer the knowledge that it requires an official act from a state or county agency, to which Mr. Rodriguez agreed.

Donald H. Block, Washoe County Assessor's Office stated he was present representing Donald Peckham and they are in accord with this bill but there is a problem that exists when you have two or three sales within the year, the mobile home is sold and the purchaser is not given the receipt, the seller keeps the tax receipt to get tax credit on the next mobile home or the buyer takes the receipt to pay the prorata remainder of the year, now which number is going to be used, they are always prorating and giving tax credits and when it goes to the mortgage companies it creates confusion, people lose the receipts, throw them away or destroy them and when they

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come back to issue satisfactory evidence to the assessor all they have is a cancelled check and this is why, on this allowable credit, Mr. Peckham wrote in the letter to Senator Raggio suggesting that there be a repeal on it, to which Senator Bryan stated that that was a separate issue and Mr. Block answered that it becomes a part of this however.

Senator Raggio stated the bill did include a request to eliminate the possibility of double taxation but he is not so sure it did and would make available to the Committee a copy of Mr. Peckham's letter on it.

Senator Bryan asked Mr. Block what his recommendation was as to 361.5641, was he proposing a deletion to which Mr. Block replied yes, delete tax credit.

S.B. 241

Before the Committee for consideration is Senate Bill No. 241:
Lowers threshold for collection of delinquent property taxes by legal action.

Larry Struve, Chief Civil Deputy in the Washoe County District Attorney's Office stated he supervises the collection of delinquent taxes in Washoe County so is interested in the subject matter of this bill insofar as it affects the work load in their division. To preface his remarks he felt it might be helpful to give some factual background of what they are doing in Washoe County as far as utilizing the procedure in 361.635 to collect delinquent taxes. He was told by the County Treasurer that they have on their tax rolls approximately 62,300 parcels on which they levy taxes each year and of that number a relatively small percentage involve taxes that are delinquent in the amount of \$1,000 or more, that the record indicates that in 1972-73 they had only 122 parcels and in 1973-74 they had 170 parcels, an increase of 52 parcels and in 1974-75 they had 225 parcels with another increase of 55 parcels a year. He further stated that significantly of the 225 parcels in 1974-75 that were delinquent of \$1,000 or more, only 66 involved taxes of \$3,000 or more which involves them in this law that the Committee is considering now. These 66 parcels were the ones that were referred to the District Attorney's Office under the language of 361.635 and their office has been working to collect those. He continued that in 1972-73 of the 122 parcels that were delinquent they collected the taxes on all but a half dozen, that they have

not utilized the remedy of filing lawsuits but letting the taxes go to a tax deed and then have a tax sale at the order of the County Commissioners. In 1973-74 they had 170 parcels and have collected all but 33. He stated he wished to point out that in 1974-75 if S.B.241 were to be enacted, the workload, as far as their division is concerned, would increase three and a half times and he felt as far as the manpower requirements are concerned it could have a serious effect as it may require the addition of staff in their office and the Treasurer's office to do the paperwork that is involved. Mr. Struve stated he would like to offer for the Committee's consideration some possible amendments, one being that in counties of 100,000 population or more he would urge the Committee to consider making it discretionary with the county treasurer whether they must prepare a delinquent tax list for those taxes that involve \$1,000 to \$2,999, i.e., let the treasurer decide depending upon what the financial needs are of each particular county.

Senator Bryan stated as he read line 11 where it states "the district attorney may, and shall when directed by the board of county commissioners" indicated that once this certified list is prepared they already have the full right to discretion to which Mr. Struve replied yes, it is quite discretionary but only insofar as it relates to the decision of filing a lawsuit and he felt it should be discretionary because if they mandated the district attorney's office would file lawsuits on every one of the parcels on the delinquent tax list and they would be overcrowding the courts and overburdening the legal staff because that is where their primary work load falls, not in filing litigation under the discretionary provision, but in taking the list and contacting the property owners and assisting the treasurer in collecting the delinquent taxes. His last point was that its really not clear in the current statutory scheme that providing this list to the district attorney and giving him the discretion to file lawsuits is accumulative or an additional remedy to the other remedies in the tax statutes, that the remedies that provide for trustee certificates to issue, taxes to issue and tax sales, when you are considering S.B. 241, he would recommend using language indicating this remedy be cumulative to the other remedies for collecting taxes under Chapter 361 because they have had some problems administering this statute in Washoe County where there has been some differing opinions.

Senator Sheerin questioned who presently makes the administrative decision as to which way a county elects to go, the trustee certificate or take the district attorney's action and Mr. Struve replied a few years ago it was the county treasurer and the county treasurer was assuming that if taxes were \$3,000 or more that because of Section 361.635 it was not necessary to issue a trustee's certificate or trust deed and accordingly the county was relying very heavily on the district attorney's office to collect these rather sizable taxes. He stated they have a pending opinion request of the Attorney General's Office to try to tighten this up as they felt that 361.635 was a cumulative remedy and that the county treasurer should still be issuing trustee certificates and tax deeds on parcels that had over \$3,000 in taxes due and that currently is the policy being followed in Washoe County.

Senator Sheerin stated that if they have someone able to make the discretionary judgment as to whether they want to go the trustee route, it wouldn't involve the district attorney's office at all and then the district attorney's action could take it all the way down to one dollar if they wanted to, realizing that the county still had the option of using the trustee's certificate, to which Mr. Struve agreed but added that he was puzzled as to what their legal duty would be if they got a delinquent tax list showing parcels that had a \$1,000 or more delinquent taxes levied against them and asked if they should just hold on to the list.

Senator Sheerin answered that discretion would have to be spelled out there, that someone would have to make the decision as to the trustee's certificate or the district attorney's action or let the other remedy stand, if at the county commissioner's own discretion they wanted to speed up the process by giving the list to the district attorney you would only have to go after the ones the county commissioners wanted you to.

Mr. Struve stated there might be an equal protection problem if there are no standards to determine which parcels the commissioners are going to give to the district attorney to file lawsuits on and which ones they are going to follow the standard procedure where they go to a trustee's sale and tax deed. The problem is in the redemption periods and by filing lawsuits you can severely affect the property rights of someone you are filing suit against and shorten his redemption period whereas on other parcels that are delinquent

you have a two year redemption period and possibly more. He pointed out that they are uniform on all parcels on which there is \$3,000 or more levied and they are not selected parcels in a category determined by a board of county commissioners. Mr. Struve suggested that to solve Douglas County's problem they make it discretionary with the treasurer as to whether he wants to prepare a tax list to include the delinquent taxes of between \$1,000 and \$2,999 because if he chooses to exercise that discretion he must include all parcels that have those amounts of taxes delinquent and then leave it mandatory for the \$3,000 and above, giving Douglas County flexibility and assuming that Washoe County treasurer would not exercise that discretion, it would keep their workload within manageable limits.

Jim Lien, Department of Taxation stated they had made a survey of the counties basically to see what amounts of delinquencies would be added to the workload of the various district attorneys if they lowered it to the \$1,000 threshold and if you exclude Clark County and Washoe County there would only be approximately \$159,000 of delinquent taxes that would be added to the workload. He added that Douglas County has indicated it has approximately \$47,000 outstanding in the \$1,000 to \$3,000 category and that 29 extra cases would be added to the district attorney's workload and based on a costing given to them that would be approximately \$23.00 per delinquency and \$4.17 per letter which would come out to about \$800 cost to the county. He continued that they would be adding 500 cases to the district attorney's workload and that the staff would have to be increased in Clark and Washoe Counties and very possibly in Douglas County, mentioning that he was concerned that Mr. McGibbon wasn't present to testify as his office had indicated they would also require some additional staff

S.B. 231

Before the Committee for consideration is Senate Bill No. 231:
Provides property tax exemption for Nevada Art Assn., Inc.

Patricia Holub, representing Nevada Artists Association, stated that they of the Nevada Artists Association wished the consideration of the Committee on Senate Bill 231 to include the Nevada Artists Association on the list of exempt organizations in the Nevada Revised Statutes, paragraph 361.110. She continued that their organization was formed and incorporated in Carson City in 1950 and now includes chapters in Reno, Yerington, Lovelock, Winnemucca and Nevada State Prison;

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she stated their objective is to encourage and stimulate a high standard of art by the members, to bring before the public the results of the work of the artists and to sponsor, sanction and promote art exhibits, shows and displays and to establish and conduct schools and classes in art for its members and the public. They presently own a lot in Carson City and have plans to either build on it or trade it for a lot with a building for the formation of a gallery and work shops. They feel it is important that they be tax exempt so that their monies can best be used for their established objectives. They are a non-profit organization.

Senator Bryan asked who their president is and Ms. Holub replied Jim Lanier but he was unable to attend today nor was their executive treasurer and they have all the specifics. Senator Bryan then questioned if they were incorporated under Nevada law to which Ms. Holub replied yes, they were.

Homer Rodriguez, Carson City Assessor testified they had no objection to the Nevada Art Association's name being added to the list of other exempt properties but they cannot accept this lot because it is a vacant lot as the statute now reads that the buildings with their furniture and equipment and the lots or grounds on which they stand are exempt so until they build a building on the lot they are not exempt.

Senator Bryan stated if that is the case this bill wouldn't really solve their problem to which Mr. Rodriguez replied no, not at the present time but if they sell the lot for a building and a lot then in that case they could accept it.

The Committee referred back to Senate Bill 140 with the Chairman, Senator Bryan, asking if anyone was able to locate Mr. Watson who apparently requested this measure through Senator Wilson and it was indicated that no one had been able to reach him.

Jim Lien, Department of Taxation, stated he was unable to address the Committee because they don't know where the property is, how extensive it is, whether its one county or several counties and recommended this matter be put aside for a period of time until they are able to reach Mr. Watson.

Senator Bryan asked if they had any information as to whether this group was incorporated in the State of Nevada

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and Mr. Lien replied that they have contacted the Secretary of State's office and thus far they have not been able to give them any information on it.

There being no further business, the meeting was adjourned at 3:30 p.m.

Respectfully submitted,



Donna M. Blodgett,
Acting Secretary

APPROVED:



Richard H. Bryan, Chairman

GUEST REGISTER

SENATE TAXATION / COMMITTEE

DATE: March 8, 1977

THOSE WISHING TO TESTIFY SHOULD IDENTIFY THEMSELVES BEFORE GIVING TESTIMONY.....

NAME	DO YOU WISH TO TESTIFY	BILL NO.	REPRESENTING
Jim Clark	NO	140	CLARK CO. ASSESSOR
Tom Milliken	Yes	140	Clark Co. Assessor
Jim Kim	yes		Nev Dept of taxation
E.L. Newton	yes	240	
JOHN CIARAGLIA	yes	140	Dept METR VEHICLES
Home Pachiguz	yes	SB-240-231-140	Canon City Assessor
Donald A. Block	yes	140	Washoe County Assessor
STEVEN STUCKER	NO	—	NORTH CAR. UO GAS
Leticia Halut	yes	231	Nevada Artist Assn.
Nancy Struve	yes	241	Washoe County D.A.
Marilyn Pardi	NO		TAXATION
Rick Kuhlman	NO	140	Pol. Action Comm.



Office of

Donald E. Peckham

WASHOE COUNTY ASSESSOR

WALTER J. MONGOLO Chief Deputy

2910 MILL STREET
P. O. BOX 11130

TELEPHONE 785-420
RENO, NEVADA 8951

January 18, 1977

Honorable William J. Raggio
State Senator
#1 East First Street
P. O. Box 3137
Reno, Nevada 89505

Dear Mr. Raggio:

This is in response to your correspondence to me dated December 10, 1976 relative to correspondence you had received from John Savacheck, who was seeking through you, to have certain changes made to parts of Nevada Revised Statutes covering the sales of mobile homes, wherein the Department of Motor Vehicles would be required to give written notice to the County Assessors of all changes in ownership of a mobile home, rather than the present system which requires the Department to give written notice to the County Assessors of changes of ownership to those vehicles that are reported through a mobile home dealer, but does not require the Department of Motor Vehicles to give the County Assessors written notice of sales reported by individuals.

It is obvious to myself that a change such as has been suggested by Mr. Savacheck would certainly close a large loophole that presently exists in Nevada Revised Statutes relative to the ownership of mobile homes. It is also obvious to myself, however, that there would still be some units being sold in such a manner that would not be reported to the Department of Motor Vehicles and therefore the ownership of some units would always be in doubt. Seeking legislation in the direction that has been suggested by Mr. Savacheck would in my opinion certainly be a step in the right direction.

At your leave I might make an additional suggestion with regard to the taxation of mobile homes. I would specifically draw your attention to the provisions of N.R.S. 361.5641 which in effect provides that when a person has paid taxes for any current fiscal year on one mobile home and then either sells or exchanges that mobile home and purchases a new or used mobile home he will be allowed a tax credit on the new or used mobile home in an amount equal to 1/12th of the personal property tax previously paid multiplied by the number of full months remaining in the current fiscal year. While on the surface the provisions of this section

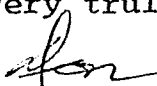
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State Senator
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of the law seems well meaning enough it often results in double taxation of a mobile home for the then current year of taxation. This situation takes place when a mobile home on which the taxes have been paid is either repossessed or sold to another owner and the previous owner for whatever reason does not purchase another mobile home and receive the tax credit that is allowed under the provisions of this section of the law. When this same vehicle has been resold by the company repossessing, or has been sold by the previous owner to a new owner the new owner is then required to pay his pro-rated portion of the tax due from the date of his purchase to the end of the fiscal year. This then amounts to double taxation for a portion of the fiscal year. This section of the law then, in my opinion, should be deleted. In the brief experience that I have had in this office it has been my understanding that with regard to personal property tax liens that the tax lien attaches to the vehicle and or equipment on which there remains unpaid personal property taxes. However, once the taxes have been paid on equipment and or mobile homes the tax is paid then for the entire year and there is no lien against that particular item. This particular section of the law (N.R.S. 361.5641) seems contrary at least to my opinion and requires the payment again of the taxes even though they might have been paid by another individual.

Trusting the long delay in answering this correspondence will not have caused you undue hardship or delayed the writing of the legislation proposed by Mr. Savacheck, I remain,

Very truly yours,

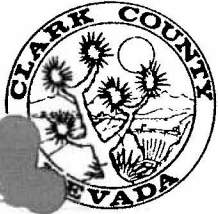

DONALD E. PECKHAM
WASHOE COUNTY ASSESSOR

DEP/edp

Fiscal Year to March 4, 1977

Mobile Home Tax Amounts

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



clark county assessor's office

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



JEAN E. DUTTON, *County Assessor*

JAMES L. SLARK, *Personal Property Division*

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

Administrative Aspects

Pros.

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

Cons.

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

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

Cons. (Cont.)

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

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

1. Loss of Revenue

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

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

2. Additional personnel needed if AB 262 passed.

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

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

Fiscal Impact

3. Additional Space

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

4. Capital Outlay

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

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

This would be a one time expense.

5. Misc. Necessary Supplies/Services

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

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

ADDITIONAL SUNDRIE ITEMS \$21,879

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

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