	oly Committee on	
Date:	3/28/79	
Page:	ONE	

MEMBERS PRESENT

CHAIRMAN DINI

MR. BERGEVIN

MR. BEDROSIAN

MR. GETTO

MR. CRADDOCK

MR. ROBINSON

MS. WESTALL

MR. FITZPATRICK

MR. MARVEL

WASHOE CO. REPORT TO THE COMMITTEE ON THE FEASIBILITY OF NEW COUNTY

Commissioner BILL FARR announced that the Washoe contingent was ready to report to the committee on the fiscal findings relative to A.B. 217 which creates the New County at Lake Tahoe. He reintroduced Mr. Ed Everett, assistant Co. Manager who prepared the report. He also told the committee that Mr. Everett had been instructed to come and give this report by the Washoe Co. Commission

Mr. Dini thanked the Washoe delegation for their expeditious cooperation.

Mr. ED EVERETT said that it must be remembered that his report does exclude schools since that is a totally separate area. He explained his report (see attachment # 1) ending up with total omissions estimate of \$655,700. He further reminded the committee that these figures are based on conservative input.

MR. MARVIN PICCOLO AND MR. GEORGE BRIGHTON FROM THE WASHOE CO. SCHOOL DISTRICT spoke of the possible effect of the New Co School District

upon Washoe County School District discussing the bonded indebtedness etc. Mr. Piccolo wanted it perfectly clear that they have no feeling either way as to the creation of a new county.

He informed the committee that there are approximately 1220 students at Incline and they are presently in the process of constructing a new middle school. The cost per student at the high school level at Incline is approximately \$100 more than in Washoe. He did not feel there would be any problems with transitional arrangements. He said Washoe does bus repair for Storey Co. on a contractural basis and things of this nature could be similarly arranged for a new county. He stated that the prevalent feeling is that at the time a new county is created, an operating unit should be turned over to them. He cited the Serrano and Rodriguez decisions which have held that the quality of education for a student should not be dependant upon the amount of money of their neighbors. He assured

Mr. Brighton requested an amendment included in the bill which would provide for the repayment of debt obligation. The bonding company also feels it should be spelled out so that the rating will not be affected.

the committee that they do not see a major impact on the students at Incline since Washoe would continue to provide certain technical

(Committee Minntes)

classes or those of special interest that they now do.

Assembly Committee on Date: 3/28/79

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Mr. Brighton also noted that there should be a greater lead time for the bill to become effective for smoother transition.

Mr. Bergevin reminded those members of the committee discussing bi-county agreements that there is very strong opinion and feeling for a separate school district.

Mr. Piccolo also mentioned that they are not quite clear on whether they would be liable for the entire amount of indebtedness.

Mr. Robinson asked if any member of the Board of Trustees is from the Lake area and was told that there was none.

Mr Piccolo said that legal counsel was looking into the problems concerning the bond issues. the new county would be obligated for those bonds sold effective on the date of transition, whether they would be obligated for the additional monies that have not yet been sold is not yet clear. We do not have a definitive answer.

MR. CLARK GUILD, AN ATTORNEY REPRESENTING THE HOME RULE COMMITTEE the proponents of A.B. 217, told the committee that he had a number of amendments that his group was suggesting. See attachement He also wanted the committee to consider placing Lake County in a higher class structure....perhaps the class 3 category to allow them to attract adequate employees. The primary thrust of the rest of the amendments is to change the name from Lake County to Tahoe County to make it unique rather than just another Lake CO. in a country filled with that name of county. He informed the committee that his group is not married to the July 1, 1979 They want whatever is the most feasible and is certainly negotiable. He also recognized that the existing ordinances of Washoe County should be adopted by Tahoe County so that orderly government would continue during the processing. He did argue with some of the figures represented by Washoe Co. in particular with regard to the Library of which only \$90,000 was contributed by Washoe. He offered to get together with anyone who may be designated to put out a "clean bill" with the amendments already incorporated

Mr. Dini appointed Mr. Robinson, Mr. Bergevin and Mr. Weise as a sub-committee to meet and put the amendments together. He set Monday, April 2nd at 5:00 PM as a time for getting the amendments settled. Mr. Weise felt that they may have to include a negotiation element for those things left unresolved.

MR. DARRYL GUNTHER, AN ACCOUNTANT AND 20 YEAR RESIDENT OF CRYSTAL BAY said he would like to clarify one statement regarding the fact that the proponents of this bill have no problem with the figures presented on the property items, library, etc. There was some chagrin that the surpluses were not addressed. The 1979-80 tentative budget for Washoe co. has an ending fund balance of 24,562,000. He quoted portions of the reserve funds which he felt would rightly be allocated for the New Co. He said there are 20 - 25 different funds with the total of the 24 million mentioned earlier. He questioned the effect of question 6 on the Incline area regardless of the passage of this bill

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Mr. Bergevin clarified the issue of ending fund balances and noted that a possible problem that he could forsee is that the proposed new county does not have a spending pattern. He suggested some accomodating leeway in this regard.

Mr. Weise noted that they could adopt the spending patterns proportionately that Washoe has at this time, although probably not be able to use it all. Some kind of program will also have to be set up for General Improvement Districts.

The meeting was adjourned with further input scheduled for 4/2/79 at 5:00 PM.

RESPECTFULLY SUBMITTED

BARBARA A. CARRICO

8769



WASHOE COUNTY

"To Protect and To Serve"



POST OFFICE BOX 11130 RENO, NEVADA 89520 PHONE (702) 785-4179

OFFICE OF THE COUNTY MANAGER

March 27, 1979

TO:

Board of County Commissioners

FROM:

Ed Everett

SUBJECT: Issues Regarding the Proposed Lake County

Mr. Joe Dini, Chairman of the Assembly Committee on Governmental Affairs, requested that Washoe County develop some hard data in the following areas: Budgetary omissions in the feasibility study; Debt service assets in new county; and Costs of records transfer.

This report also addresses the issues of employee transfers/layoffs and the proposed amendment regarding Washoe's ending fund balances.

All the figures contained in this report relate only to the county government and not to the school district.

Recommendations and Conclusions

Budgetary Omissions

- The original feasibility study contains budgetary omissions of over \$655,700 (excluding costs for juvenile probation, maintenance, and elections - see Attachment #1).
- The financial health of the proposed new county is questionable even under the existing tax structure. The financial health, given Proposition #6, is very poor with the distinct likelihood that the state will have to provide financial assistance (see Attachment #2).

Debt Service

If the legislature creates Lake County, then it is recommended that AB 217 require that the new county pay Washoe County \$483,533 (present value of outstanding debts) in cash. This recommendation is based on the financial condition of the new county (see Attachment #3).

EXHIBIT

Board of County Commissioners March 27, 1979 Page 2

2. It is also recommended that AB 217 require the new county to pay 9.34% of any default on existing bonds or notes from: Washoe Medical Center; Reno/Sparks Convention Authority; Special Assessment Districts (see Attachment #4).

Physical Assets

1. The value of physical assets located in the proposed county, as well as total county assets, are shown in Attachment #5. Based on the concept that the new county would trade debt service obligation costs for a corresponding percent of physical assets, Washoe County would owe the new county \$918,865. It is recommended that the new county's debt service obligation be subtracted from this figure.

Transfer of Records

1. The cost of transferring records should be paid for by the new county. The total cost would not exceed \$25,000; however, the cost could be much less depending on the amount of records the new county wants to have transferred (see Attachment #6).

Transfer of Employees

1. AB 217 should ensure that Washoe County employees, who would otherwise be laid off, be guaranteed employment at the new county. The transfers would be made voluntarily and/or based on senority and Washoe County's layoff provisions.

Surpluses

1. A proposed amendment to AB 217 states the new county should receive a set percent of "any other bond sinking funds" and "any surpluses." This entire area must be much more clearly defined before a specific recommendation can be made.

lThis figure is a five-year average of assessed valuations between Incline and Washoe. Further analysis may indicate a different percentage figure should be used.

Board of County Commissioners March 27, 1979 Page 3

Timing

1. If the legislature creates a new county, then it is recommended that the new county become effective July 1980 instead of July 1979. This recommendation is based on the need for both Washoe County and the new county to plan for an orderly transfer (i.e., budgetary, personnel, service contracting of functions).

Assistant County Manager

EE:pd Encls

ATTACHMENT #1

BUDGETARY OMISSIONS IN THE "FEASIBILITY STUDY" (EXCLUDING ALL SCHOOL COSTS)

A quick analysis of the "Status Quo" budget in the feasibility study indicates that the following costs were probably omitted. It is unfortunate that these costs were not included in the original budget. These costs have a significant impact on the bottom line of the new county budget (see attachment #2).

1. Ending Fund Balance:

(Min.) \$146,000

NRS requires a minimum of 4% of expenditures (excluding capital outlay).

2. Contingent Account:

\$ 55,000

NRS allows no more than 3%. A conservative 1-1/2% contingent account would be absolutely necessary, especially the first year of operation.

3. Insurance Costs:

\$120,000

It is very hard to give ballpark figures in an area that is inflating so rapidly. The new county's basic insurance coverage would have to include regular personal liability, property damage and civil liability (false arrest, discrimination suits, etc.). Washoe County's Risk Manager estimates it will cost the new county about \$120,000. Washoe's total cost of insurance (premiums and self-insurance) is around \$500,000.

4. Maintenance; Vehicles, Buildings, Equipment and Grounds:

2

It is not assumed that these costs could possibly be incorporated in the feasibility study's "Supplies" estimate of \$71,451. If these cost were included, then that figure is entirely too low as it must also include normal supplies, utilities, telephone costs, xeroxing and printing costs, miscellaneous small equipment, rent, etc.

5. Computer Services Costs

\$ 30,000

Computer costs are not included in the study's budget. Minimal computer needs might include: tax billings, basic budgetary accounting, payroll, etc.

6. Animal Control Costs:

\$ 32,000 (Excludes cost of pound)

Since this cost is not mentioned it must be assumed that the Sheriff's Department will handle the problem. This solution has never proven very successful in many governmental entities. Washoe County recently budgeted an additional position in animal services to work/live full time at Incline to handle a very large dog problem. This estimate includes just one person, truck and supplies. This estimated expenditure excludes the cost to build, maintain, or contract for a dog pound or holding area.

7. Communications Equipment/Civil Defense:

\$ 34,000

It is roughly estimated the new county will need about \$34,000 to really be in the communications/civil defense business.

8. Juvenile Probation:

2

Presently 24 youths are on probation from "Lake" County. No expenditure (personnel or contract services) of funds to pay for the whole area of juvenile probation (probation officers, hearing officers, etc.) was included in the budget.

9. Election Costs:

?

These costs are mandated by NRS and should have been included. November 1979 there will be a presidential primary plus any additional local elections during the ext fiscal year.

10. Ambulance Subsidy:

\$ 18,000

A necessary cost to assure private ambulance service to the Incline area.

11. Court Costs

\$ 95,000

The new county will either have its own District Court or maybe share one of the new District Courts being discussed for Washoe County. In either case a conservative estimate at \$95,000 is appropriate. This obviously does not include a judge's salary as that is a state expenditure.

(Excluding facilities; rent, maintenance, utilities, witness fees; and sheriff security in the courtroom)

The following costs were included in the study but based upon the most current information they are underbudgeted:

1. Library:

An additional \$ 23,700

The first estimate for contracting with Washoe County to run the Incline Library was \$70,000. The most recent detailed breakdown shows the basic operating cost to be \$93,678.

2. Public Works:

An additional \$ 93,000

The feasibility study's initial estimate was \$994,920. The latest estimate is over \$1,047,000. This figure includes all road projects but excludes supporting administrative and overhead expenses. Therefore, adding a Public Works Director and one secretary, the approximate cost would be \$1,088,000. This cost would maintain Washoe County's tentative FY 79-80 "status quo" budget and service levels.

Health

An additional 9,000

The most recent estimate by the Health Department is \$46,000 versus \$37,000.

TOTAL OMISSIONS \$655,700

(excluding items #4, 8, 9)

ATTACHMENT #2

FEASIBILITY STUDY'S "STATUS QUO" BUDGET REVISED FOR FY 79-80

Revenue FY 79-80 Assessed Value \$142,624,806

1.	General Government Rate \$1.6982		\$ 2,422,054
2.	Debt Service Rate .1130	•	161,166
3.	FY 80-81 "Other Revenue" factored		1,343,947
	down by 10% to FY 79-80		
		Total	\$ 3,927,167

Expenditures FY 79-80

1.	FY 80-81 "Total Expenditures" factored	3,283,462
	down by 10% to FY 79-80	
2.	Budgetary Omissions (see Attachment #1)	655,700
	Total	\$ 3,939,162

Summary of FY 79-80 Budget

Revenue \$ 3,927,167 Expenditure 3,939,162 Negative Balance \$ - 11,995*

With Proposition #6

Minimum estimated Revenue loss of \$1,126,188

Revised Revenue Estimate \$ 2,800,952 Expenditures 3,939,162 Negative Balance \$ -1,138,210*

*County Government figures only. No school figures included.

ATTACHMENT #3 (EXCLUDING SCHOOLS)

PROPOSED NEW COUNTY DEBT OBLIGATION (WASHOE COUNTY BONDS AND NOTES)

Year Ended _June_30	Total Principal Interest Due	Proposed New County Share 9.34%
1979	\$ 1,518,682	N/A
1980	1,504,406	140,511
1981	1,448,812	135,314
1982	. 858,750	80,207
1983	841,753	78,620
1984	737,251	68,859
1985	667,119	62,308
1986	299,688	27,991
1987	294,047	27,464
1988	69,084	6,452

Over the last 5 years North Lake Tahoe Fire District's assessed value has averaged 9.34% of the total County's assessed value. Further analysis may indicate a different percentage figure should be used.

NEW COUNTY'S DEBT OBLIGATION (PRESENT VALUE OF FUTURE PAYMENTS AT 8%)

Year Ended June 30	Proposed New County's Share	Present Value
1980	140,511	129,706
1981	135,319	115,319
1982	80,207	63,091
1983	78,620	57,094
1984	68,859	46,156
1985	62,308	38,556
1986	27,991	15,988
1987	27,464	14,482
1988	6,452	3,141
		\$483,533

ATTACHMENT #4

PROPOSED NEW COUNTY CONTINGENT LIABILITY (EXCLUDING SCHOOLS)

Bonds/Notes of Washoe Medical Center: Reno/Sparks Convention Authority: Special Assessments Districts Excluding Regional Street & Highway Commission's \$7 Million Bond Issue

Year Ended June 30	Total Principal And Interest Due	New County's Obligation (9.34%) If Default
1979	2,073,171	N/A
1980	2,181,823	203,783
1981	2,039,769	190,514
1982	1,986,471	185,536
1983	1,850,334	172,821
1984	1,912,709	178,647
1985	1,978,031	184,748
1986	2,022,817	188,931
1987	2,082,338	194,490
1988	1,187,771	110,938
1989	271,215	25,331
1990	266,933 .	24,931
1991	132,405	12,367

ATTACHMENT #5

PROPOSED LAKE COUNTY ASSETS

Public Works

	•	Cost Value	Replacement Value
1. 2. 3. 4. 5.	Land - 6 acres donated in 1962 Buildings - Shop, Dwelling, Bldg. Major Road Equipment Vehicles (3) - Building Inspector Furnishings and Special Equipment Sub-Total	\$ 61,400 \$ 56,700 237,399 7,500 17,000 \$ 379,999	\$ 600,000 137,900 835,000
	Library		
1. 2. 3. 4.	Land - 1-1/2 acres (1 parcel donated) Building Furnishings and Equipment Book Collections (19,000 items) Sub-Total	\$ 115,000 341,800 30,500 175,500 \$ 662,800	\$ 245,000 348,000
	Sheriff		
1. 2. 3.	Building Furnishings and Equipment Vehicles (6) Sub-Total	\$ 76,600 7,600 20,400 \$ 104,600	\$ 197,500
	TOTAL ASSETS	\$1,147,399*	•
	P.W. Land Library Land/Equipment New County Share	21,985,841 61,400 75,500 22,122,741 .0934 2,066,264 -1,147,399 918,865	

^{*}Excluding schools

WASHOE COUNTY

"To Protect and To Serve"

March 26, 1979



1205 MILL STREET POST OFFICE BOX 11130 RENO, NEVADA 89520 PHONE (702) 785-4179

OFFICE OF THE COUNTY MANAGER

ATTACHMENT #6

TO:

Ed Everett

FROM:

James R. Begbie

SUBJECT: Transfer of Records to Lake County

Those departments queried regarding the transfer of records to Lake County were, as per our discussion, the Recorder, Clerk, Assessor, Welfare and Registrar of Voters.

SUMMARY

Department	Type of Record	Number	Cost to Transfer
Recorder	Real Estate (M)* Marriage (M)*	1,595 rolls 320 rolls	•
Clerk	Marriage Affidavits (M)*	600 rolls	5,100
Assessor	Appraisal Record Veterans & Widows Exemp. Personal Property, Gaming	7,000 50	, 700 3
	Property Assessor Maps (M)*	100 5 books	5 50
Registrar of Voters	Voters' Registration		3,616
	. c c c c c c c c c c c c c c c c c c c		
	Total		\$25,752

*(M) - Records are on microfilm and can be duplicated. This cost includes duplicating the entire roll of film since the other alternative to search each roll of film and to make individual copies of each document would be prohibitive.

JRB:wc

12.020 enrollment another middle school Colfee Studenet higher by 100 High school 1860 fer Sterland Ancher fiscal Plant-be turned over egupment be turned over legel openion - Sorans openion. Tersond would be turned over it agrees point Takes flow a year following County only obligated for issue of bourd Sold. Can-

WASHOE COUNTY SCHOOL DISTRICT 425 EAST NINTH STREET RENO. NEVADA 89520

Telephone (702) 322-7041

bert McQueen, Ph.D., President Lloyd Diedrichsen, D.D.S., Member **BOARD OF TRUSTEES**

H. Elizabeth Lenz, Vice President

Gene Hillygus, Member William A. O'Brien III, M.D., Member

Marvin Picolio, Superintendent

Virginia S. Palmer, Clerk Jerry Carr Whitehead, J.D., Member

March 26, 1979

The Honorable Joseph E. Dini Nevada State Legislative Building Carson City, Nevada 89701

Dear Mr. Dini:

Re: Possible Effect of Creation of Lake County School

District Upon Washoe County School District

The following statements represent the posture of the Administration of Washoe County School District at this point. Before these statements can be assumed to be the position of the Trustees of this District, the first two items would need the opinion of legal counsel and the third item would need the legal opinion of Bond Counsel.

- 1. In general, all real properties, building, equipment, supplies and other assets at Incline could be turned over to the new county school district.
- 2. All present personnel, both certified and classified, would need to be absorbed into a new county school district. There may be some staff members who would desire to remain with Washoe County School District and every effort would be made to place them in the school district.
- 3. The existing bonded indebtedness of Washoe County School District at the time of separation would be assumed by the new school district in the ratio that the new school district's assessed valuation bears to the Washoe County School District assessed valuation.

Legislation creating a new county should contain the guarantee that the new entity will assume its proportional responsibility for bonded indebtedness mentioned in (3) above. Every official statement of bond offering has assured the prospective purchaser of such bonds that the full assessed value of the county school district at the time of offering would be behind such bonds. This commitment to bondholders must be maintained.

Dr. Picollo and I will be at the Hearing on Wednesday should your committee desire to address any questions to us.

Sincerely yours,

George W. Brighton

Associate Superintendent

Business & Finance

GWB:bw

March 18, 1979

TO:

John Marvel, Assemblyman

SUBJ:

Tax rate adjustments and Lake County

You asked what impact the reduction and realignment of tax rates would have on proposed Lake County at Incline.

With rates as proposed for FY 1979-80 being carried forward to FY 1980-81 (the new county's first year of operation) the county would have an approximate rate of 1.6056 available. The legislative study indicates an available rate of 1.6982 including 11¢ for Title 19 now to be assumed by the state. Accordingly, the study contemplated a rate of 1.5882 being available for local use. This means the new restrictions proposed through AB 270 and AB 438 have no detrimental impact on the proposed county as long as there is provision in AB 438 setting forth how a new entity establishes its expenditure cap.

The combined ad valorem rates would be:

Incline Village

Remainder of Lake County .

	i.			
Incline Village GID	.20		Lake Tahoe Fire D	.566
Lake Tahoe Fire D	.566	£ 4	C/T Irrig District	.005
C/T Irrig District	.005		Lake Co Schools	.50
Lake Co Schools	.50	• •	Washoe Co Sch debt	.3005
Washoe Co Sch debt	.3005		Washoe Co Gen debt	.1729
Washoe Co Gen debt	.1729		Lake County	1.6056
Lake County	1.6056			2.7840
•	3.3500	·	(T., 4 A250)	
(Te now 4 6350)			(Is now 4.4350)	.*

Crystal Bay

Crystal Bay GID	.49
Lake Tahoe Fire D	.566
C/T Irrig District	.005
Lake Co Schools	.50
Washoe Co Sch debt	.3005
Washoe Co Gen debt	.1729
Lake County	1.6056
•	3.6400

(Is now 4.9250)

	1979 REG	ULAR SESSION (60TH)	
SEMBLY ACTION	SENATE ACTION	Assembly	AMENDMENT BLANK
Adopted	Lost Date: Initial: Concurred in	BDR 20-888	17 Resolution Nor-
Amendment I	Nº 334		
Amend se	ection 16, pages 12	2 and 13 by deleting	lines 47 through 50
on page 12	2 and lines 1 throu	igh 12 on page 13 and	d inserting;
"Foc 16	1 70 000 00	nwastisable after th	bio costion because

"Sec. 16. 1. As soon as practicable after this section becomes effective, the governor shall appoint three qualified electors to serve as the board of county commissioners for Lake County.

2. The commissioners appointed pursuant to this section are eligible to hold office until their successors are elected and qualified at the general election of November 4, 1980.".

Amend section 17, page 13, by deleting lines 13 through 28 and inserting:

- "Sec. 17. The board of county commissioners of Lake County appointed by the governor shall:
- 1. Prepare a budget for Lake County for the fiscal year beginning on July 1, 1979 and ending on June 30, 1980 and present it to the Nevada tax commission in sufficient time for the tax commission to certify it before July 1, 1979.

To:	E & E			
	LCB File			
	Journal			
	Engrossment $ u$			
	Rill			

ate 3-20-79 Drafted by FWD:ml

- 2. Adopt all of the ordinances of Washoe County and of the Tahoe Regional Planning Authority which relate to land use and zoning.
- 3. Appoint county officers for Lake County as authorized by law, and set the terms of those appointed officers to end upon the election and qualification of their successors at the general election of November 4, 1980.".

Amend the bill as a whole by inserting new sections designated sections 18 through 20, following section 17, to read as follows:

- "Sec. 18. 1. The county recorder of Washoe County shall transfer all records of the county which affect the area of Lake County to the appointed county recorder of Lake County on July 1, 1979. The board of county commissioners of Lake County may enter into a contract with the board of county commissioners of Washoe County for the custody of those records for a reasonable period of time to permit the county recorder of Lake County to establish an office and prepare proper facilities for the storage and protection of the records.
- 2. The board of county commissioners of Washoe County shall, as soon as practicable, provide a list of all assets of Washoe County which were located in the territory of Lake County or were in use in or for the benefit of the residents of that territory on

January 1, 1979. The board of county commissioners of Washoe County shall provide a list identifying the obligations of the county in, and for the benefit of the residents of, the territory of Lake County on January 1, 1979.

- 3. The board of county commissioners of Washoe County shall transfer the following credits to Lake County:
 - (a) Ten percent of the school bond redemption reserve;
- (b) Any other bond sinking funds which are applicable to the territory of Lake County; and
- (c) Any surplus which was in the general fund of the county on January 1, 1979.
- Sec. 19. 1. The county clerk of Washoe County shall certify, transfer and deliver to the county clerk of Lake County all documents and orders pertaining to:
- (a) Suits determined and judgments remaining unsatisfied which relate to any person residing in, or property located in, the territory of Lake County;
- (b) Suits, proceedings and estates pending and undetermined which appertain wholly to property in the territory of Lake County; and

- (c) Criminal cases which arose in the territory of Lake County, flush on or before August 1, 1979.
 - 2. The county clerk of Lake County shall file the suits, cases, documents and orders, and shall thereafter proceed with them as if they had been commenced or heard and determined in Lake County.
 - Sec. 20. 1. Sections 4 to 7, inclusive, of this act shall become effective on January 1, 1980, for the purpose of electing the members of the legislature at the general election on November 4, 1980. For all other purposes, those sections shall become effective on the first Monday in January 1981.
 - 2. Sections 16 to 18, inclusive, of this act and this section shall become effective upon passage and approval.
 - 3. All other sections of this act shall become effective on July 1, 1979.".

SUGGESTED AMENDMENTS TO AB 217

PAGE	LINE	DELETE	ADD
1	3	Lake	Tahoe
1	5-12	(A11)	* Lying within the TAHOE BASIN, as delineated on offical maps of the Tahoe Regional Planning Agency
3	43	Lake	Tahoe
3	50	Lake	Tahoe
4	49	Lake	Tahoe
5,	8	Lake	Tahoe
6	5	Lake	Tahoe
6	48	Lake	Tahoe
10	22	(A11)	Add between lines 12 & 13
	•		County Commissioner Lake 7,260
			District Attorney 30,500 19,800
			Sheriff Clerk 24,000 21,300
			Assessor Recorder Treasurer 19,600 21,300
11	3	Lake County may	Tahoe County shall
11	5	Washoe	Tahoe
11	8	Lake	Tahoe
11	9	Lake	Tahoe
11	12	Lake	Tahoe
11	21	Lake	Tahoe
11	49	Lake	Tahoe
12	1	Lake	Tahoe

Lake

12

12

Tahoe EXHIBIT

CONTINUED:

PAGE	LINE	DELETE	ADD
12	21	Lake	Tahoe
12	23	Lake	Tahoe
12	46	Lake	Tahoe

^{*} N.R.S. 277.200 (Article II) is the only NRS reference I can find that does not distinctly define the area any better than this. See also 278.790