

MEMBERS PRESENT:

CHAIRMAN PRICE
VICE CHAIRMAN CRADDOCK
ASSEMBLYMAN CHANEY
ASSEMBLYMAN COULTER
ASSEMBLYMAN MANN
ASSEMBLYMAN DINI

ASSEMBLYMAN BERGEVIN
ASSEMBLYMAN MARVEL
ASSEMBLYMAN RUSK
ASSEMBLYMAN TANNER
ASSEMBLYMAN WEISE

MEMBERS ABSENT:

NONE

An informal meeting of the committee was held to determine the direction it would go in the tax package and to develop some subcommittees. Chairman Price asked for a straw vote of the various packages offered and it was determined that a majority of the committee preferred the rate change method which is found in AB 270. Mr. Price also asked for suggestions of what should be handled by subcommittees. It was decided that there would be three subcommittees. They would be Property Tax Subcommittee, Spending and Revenue Cap Subcommittee, and the Transfer and Reallocation of Funds Subcommittee. It was decided that the food sales tax issue would "fly on its own" and not be a subcommittee issue. It was also decided that the various subcommittees would eventually combine their work into one bill to be presented as tax relief package. Other issues such as the veterans deferrment, senior citizens tax relief, mobile home, inventory, etc. would be passed individually and not included in the package.

Mr. Price appointed the members of the subcommittees as follows:

Property Tax Subcommittee

Mr. Craddock, Chairman
Mr. Marvel
Mr. Rusk
Mr. Tanner

Spending and Revenue Cap

Mr. Bergevin, Chairman
Mr. Dini
Mr. Coulter
Mr. Mann
Mr. Weise

Transfer and Reallocation

Mr. Chaney
Mr. Price

Mr. Price also requested that the subcommittees hold whatever meetings they need and report back their findings by March 14th.

At this point Mr. Price adjourned the informal meeting and called a formal meeting to order.

AB 47

Mr. Price reported that the committee had previously requested amendments to AB 47 that would expand the present laws regarding parks and recreation fees. Mr. Price stated that he had spoken with Mr. Joe Potts of the Legislative Counsel Bureau, who told him that they couldn't do this with this bill as it dealt with a different section of law. They would have to draft a new bill to accomplish what the committee had suggested.

Mr. Dini moved that the committee have a bill drafted which would amend the language of NRS 278.4985 to extend it to all capital improvements. Mr. Weise seconded the motion and the motion carried unanimously. Mr. Craddock stated that he did not support the concept but that he would support the motion.

It was pointed out that the committee presently has SB 77, the inventory tax bill, in committee. Mr. Mann asked if they could get some amendments to the bill which would include personal property presently being considered to be exempt. Mr. Tanner seconded this idea.

AB 57

Because this bill is covered in other legislation, Mr. Mann moved for a "indefinite postpone" recommendation for it and Mr. Weise seconded it. The motion passed unanimously.

AB 88

This bill also is covered in other legislation so Mr. Tanner moved for "indefinite postponement" and Mr. Craddock seconded the motion. The motion passed unanimously.

As there was no further business to discuss, Chairman Price adjourned the meeting at 3:00 p.m.

Respectfully submitted,

Sandra Gagnier
Sandra Gagnier
Assembly Attache

Attached to these minutes as Exhibit A is a copy of NRS 278.4983 and NRS 278.4985.

(d) Provisions establishing standards for the application and use of funds subject to the limitations set forth in this section.

(e) Requirements that payment in lieu of dedication shall be a condition precedent to the approval of any subdivision or other plat building permit, or that payment may be deferred or made in installments following approval of a subdivision or other plat building permit application upon the subdivider's or developer's posting of a good and sufficient surety bond guaranteeing the payment.

(f) Provisions that payment in lieu of dedication may also be required of any person who proposes to construct a residential dwelling unit or units on a building site within property previously subdivided.

2. If the land area dedicated by any subdivider or developer exceeds a proportionate contribution to the total parksite, taking into consideration the total residents of the subdivision or development and residents of nearby areas reasonably expected to benefit therefrom, the subdivider or developer making the dedication shall be compensated at fair market value for the excess value contributed.

3. If within 3 years after the date on which 75 percent of the residential dwelling units authorized within a particular subdivision or development first become occupied:

(a) A park or playground has not been developed on the land dedicated for that purpose, title to such land shall revert to the owners of the lots in the subdivision at the time of the reversion on a pro rata basis.

(b) A park or playground has not been developed within the park district or service area created to serve the neighborhood in which the subdivision or development is located, or, if no such park district or service area has been created, within the immediate neighborhood of such subdivision or development, all money paid by the subdivider or developer in lieu of dedication shall be refunded with interest to the owners of the lots in the subdivision at the time of the reversion on a pro rata basis; and any surety bond posted in lieu of such payment shall be exonerated.

(Added to NRS by 1973, 1448)

278.4983 Power of governing body to impose, collect residential construction tax to provide parks or playgrounds.

1. The city council of any city or the board of county commissioners of any county which has adopted a master plan, as provided in this chapter, which includes, as a part of the plan, future or present sites for parks and playgrounds may impose a residential construction tax pursuant to this section.

2. The tax shall be known as a residential construction tax and shall be imposed on the privilege of constructing apartment houses and residential dwelling units and developing mobile home lots in the respective cities and counties.

3. The purpose of the tax is to raise revenue to enable the cities and counties to provide parks and playgrounds which are required by the residents of such apartment houses, mobile homes and residences.

4. The city councils and the boards of county commissioners shall have power and jurisdiction in their respective cities and counties to enact ordinances establishing the procedures for collecting the tax, setting

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278.4985

PLANNING AND ZONING

the rates for each type of apartment house, mobile home lot and residential dwelling unit and determining the purposes for which the tax is to be used, subject to the restrictions of subsection 5.

5. All of the residential construction taxes collected pursuant to the provisions of this section and any ordinance enacted by a city council or board of county commissioners shall be placed with the city treasurer or county treasurer in a special fund. The fund shall only be used for the acquisition, improvement and expansion of public park, playground and recreational facilities in the city or county. Moneys in the fund shall be expended, insofar as it is practicable and feasible to do so, for the benefit of the immediate area from which they were collected.

(Added to NRS by 1973, 1449)

278.4985 Applicability to planned unit developments. The city council of any city or the board of county commissioners of any county which has adopted a master plan as provided in this chapter which includes future or present sites for parks and playgrounds may require that:

1. The developers of a planned unit development dedicate land or make in-lieu payments in the manner provided by NRS 278.4979 to 278.4981, inclusive; or

2. A residential construction tax be imposed on the privilege of constructing planned unit developments in the manner provided by NRS 278.4983,

if the ordinance defining and regulating planned unit developments in the particular city or county imposes open space requirements less than those required by the regulations adopted pursuant to NRS 278.4981.

(Added to NRS by 1973, 1450)

278.4987 Provisions for dedication and residential construction tax mutually exclusive; concurrent application prohibited.

1. The requirement for dedication of land under NRS 278.4979 to 278.4981, inclusive, and the imposition of the residential construction tax under NRS 278.4983, are mutually exclusive as to any particular subdivision, apartment house, mobile home lot or residential dwelling unit which may be benefited or affected by any such requirement or imposition.

2. Any city council or board of county commissioners determining to provide park or playground facilities under the provisions of NRS 278.497 to 278.4987, inclusive, shall elect, for any one period, to follow only one of the procedures provided in these sections.

(Added to NRS by 1973, 1450; A 1975, 1564)

SUBDIVISION DEED RESTRICTIONS IN UNINCORPORATED AREAS OF CERTAIN COUNTIES

278.563 "Construction committee," "deed restrictions" defined. As used in NRS 278.563 to 278.568, inclusive, unless a different meaning clearly appears in the context:

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438