

MEMBERS PRESENT:

CHAIRMAN PRICE	ASSEMBLYMAN BERGEVIN
VICE CHAIRMAN CRADDOCK	ASSEMBLYMAN MARVEL
ASSEMBLYMAN CHANEY	ASSEMBLYMAN RUSK
ASSEMBLYMAN COULTER	ASSEMBLYMAN TANNER
ASSEMBLYMAN MANN	ASSEMBLYMAN WEISE

MEMBERS ABSENT:

ASSEMBLYMAN DINI

GUESTS PRESENT:

SEE ATTACHED LIST

Chairman Price called the meeting to order at 1:40 p.m. on March 6, 1979. Mr. Price stated that because of time schedules that had to be kept, the committee would skip from bill to bill in order to accomodate those present. The bills scheduled to be heard were AB 52, 54, 58, 222, 56, 107, 454, AJR 15, and SB 77. Mr. Price also announced that the committee would not take any testimony on AB 222 at this hearing, but would reschedule it for a later date.

AB 52

Assemblyman Wagner, sponsor of the bill, spoke in support of her bill. She stated that she had handed out two pieces of information; one which gives the method of determining valuation of household goods and the other is the fiscal note on this bill. These are attached to these minutes as Exhibits A and B. She stated that there are a variety of ways that the counties approach the problem of personal property tax on household goods. This bill was made possible by the passage of Question 4. This bill is identical to AB 58 and SB 50. Mrs. Wagner stated that these bills would positively effected every homeowner in the state. The fiscal impact is slight in terms of major tax relief. The personal property of individual homeowners constitutes a very small part of gross assessed valuation. It is only .96% of total valuation. To the average homeowner, the personal property assessment is 5% of the value of the improvements. If you lot is assessed at \$5,000 and your home at \$15,000, actual cash value of \$57,143, your personal property assessment would be \$750 or 5% of \$15,000. Your total assessment will be \$20,750. In Carson City, Clark and Washoe, the 5% is a standard rule of thumb. Elimination of just household personal property from taxation should lower the homeowner's property tax bill by about 3.7%. In the sample just used, at the \$5.00 rate, the tax would be \$1,037, but without the personal property tax, the tax would be \$1,000. The percentage savings will vary according to ratio of land value to the value of improvements.

This tax, according to Mrs. Wagner, is extremely difficult to administer and apply. She added that there was a need to define exactly what they are talking about in terms of household articles so that the exemption is uniform.

Mrs. Wagner concluded by quoting from a letter from Mr. Grose, Research Director of the Legislative Counsel Bureau, in which he stated "we don't tax household personal property in Nevada, instead we exempt it and raise the value of the house by a flat percentage". 28 states exempt household completely, 4 give local options and Nevada is among only 4 states with no specific monetary exemption.

SB 77

Mr. Price stated that the committee had considered amending the this bill. He stated that there were some misprints in the original bill which have been corrected.

Senator Glaser stated that he received this bill from Frank Daykin early in the session with the information that it was the enabling legislation that would put into effect Question 4. He stated that almost all the Senators had gone on the bill as a co-sponsor. They held hearings where Mr. Daykin testified that the bill provided the 5 year phase out of inventory tax. It has livestock for business purposes included because assessors have been treating livestock as business inventory. He added that he would suggest that the committee leave this bill as it is and pass another bill to deal with the amendment proposed.

Mr. Craddock stated that he felt that they would have problems with public relations if they amended it, in that it should just reflect the Question 4 issue. He felt that the legislature was obligated to pass it as it is.

Mr. Mann stated that he also felt they should take the household issue out of this bill in that they could not keep the repealer on that portion in this bill should Question 6 be passed.

AB 107

Assemblyman Paul May, Speaker of the Assembly, stated that he had been requested to speak on this issue. He stated that perhaps a brief history of the program might be in order and proceeded to give one. Some years ago the ranchers had been struggling for many years to retain their property in agricultural state and to keep for uses they would like it intended for; either ranching, grazing, or some type of farm productivity. They found themselves caught in the squeeze of property values going up and taxes increased to the point it was difficult to pay. Through a constitutional amendment, the people of the state gave the legislature the authorization to set aside in a special category those lands and let them be taxed at a different level from what they would have been at the highest rate.

Mr. May went on to explain that the legislature also provided for a recapture provision at such time as those lands were sold and put into another use. He stated that at the time, due to an oversight, they did not provide for a solution to the problem found when a small portion of the land is sold and then the rest is required to be refiled. He stated that he felt that this should be changed as provided in the bill.

Mr. May stated that in regard to the interest rates, during the session when this was enacted, the Assembly Taxation Committee did not ask for the interest but during the last few days of the Session the bill got to conference committee on several issues, one of which was this, and the Senate would not back off from this issue. It was either leave this interest in or lose the whole bill. He stated that he felt strongly that there shouldn't be any interest. He added that he did feel that the penalty part should be left in. He stated that a person who is under this plan should be aware of the various requirements placed on him and if does not follow them should be penalized.

Mr. May also stated that they had been told that many of the assessor's had taken it upon themselves to keep those people under the plan informed of what they were required to do. He stated that as of right now in Churchill County there are approximately 400 parcels of land that are under this jurisdiction and that represents more then the combined total of the rest of the counties. Mr. May stated that perhaps something regarding the willful avoidance of filing could be provided but that was up to the committee to decide.

Mr. Weise stated he still felt that the penalty could be very severe on someone who sold a small portion of his land and they through ignorance alone failed to refile. Mr. May stated that he felt the penalty would only be on that part that was sold. He also added that they had felt that whole idea of this was to benefit the rancher and farmer and not to penalize, however, they also felt there should be some protection for the rest of the citizens of state who were not in that business.

Mr. Mann stated that he could support the other changes but that he felt that the penalty should be left in. He also stated that he questioned putting in anything regarding willfullness in that this is virtually impossible to prove.

Mr. Tanner stated that he felt that there really wasn't enough track record to determine how tough this penalty really will be. He did however, feel that the 20% was rather steep.

AB 54

Gary Milliken, Clark County Assessor's Office, stated that they were in support of this concept. He presented a copy of an amendment that had been drawn for SB 204 which included a definition of household furniture. It states that all household furniture and goods used by a single household and owned by a member

of that household are exempt from taxation. They would like to see this be the amendment for the personal property being exempted. This would eliminate the question that has been raised regarding hotels, motels, apartments etc. being exempt.

AB 107

Jack Callahan, representing himself, explained to the committee the situation that he has found himself in in regards to this bill. He stated that on his ranch, Callaghan's Whispering Pines, the potential taxes have jumped from practically nothing to \$26,897 and that is assessed at its highest use for \$1,606,000. He stated that he has been under the plan, at a lower rate of tax, but is presently being put up for sale so these deferred taxes will have to be paid. He stated that he feels that the plan has outlived its usefulness. He stated that it used to be that people built up their estates to leave to their children but in their case this would be wiped out with this potential debt. In the 7 year deferred tax plan, they could end up having to pay \$200,000 deferred taxes should they sell at that point.

Mr. Mann pointed out that this was the reason for the deferred taxes and that as long as the land was used for agricultural purposes they wouldn't have to pay those deferred taxes. It was aimed at the speculator. He also stated that Mr. Callahan would be realizing a large profit on this land that is for sale.

It was pointed out that they are planning on selling all 410-430 acres they have and the price they are asking is from \$5,000 to \$5,500 per acre. The land has been in the family for 95 years but due to a family situation they are being forced to sell the property.

Mr. Bergevin made the observation that if it had not been for the law they would have been paying taxes on the higher level all the time. Several members of the committee felt that this case was proof that the greenbelt resolution was working.

Mr. Callahan stated that the fact that they were assessed at the highest potential use is not fair in that it should be taxed on its use. He added that it should be taxed for what it will create not for what its potential value is off in the distance.

AB 56

Bart Jacka, Department of Motor Vehicles, stated that he had some problems with this bill in that they presently do not have adequate definitions of elderly or handicapped persons who would be eligible for this exemption. This would make it very hard to administration. He also felt there should be a definition of conduct for profit.

Mr. Jacka stated that there is alternative in that there are some governmental units within the state, that provide bus transportation for the elderly and that bus can bear an exempt plate.

Mr. Coulter stated that he had requested this bill on behalf of Elderport. Mr. Jacka stated that the Department of Motor Vehicles could grant an exempt status to it at the present time.

Mr. Rusk stated that the Director of Elderport had worked extremely hard to try to accomplish that and if it was possible it was "one of the best kept secrets" around. It was pointed out that Elderport is an independent nonprofit corporation. Mr. Jacka stated that according to what his staff has told him, this organization can fall under the umbrella of Washoe County and can get an exempt plate.

It was decided that members of the committee would get together with Mr. Jacka to see what could be worked out regarding this.

Henry Haight, RSVP Project Director, stated that they transport senior citizens in 5 counties similar to Elderport. Most of their cars at the present time come from Urban Mass Transit Agency which requires a nonprofit sponsor to be the registered owner of the car. The State of Nevada Highway Department retains the legal ownership for a period of 5 years. Their sponsor happens to be the Carson River Basin Council of Governments. If they were able to register it under the Council of Governments, they would have no problems as far as taxes go, but due to the regulations of the Urban Mass Transit Agency they do. If someone donates the car to them, they can register it for \$1.00 but if they have to have a sponsor it costs between \$85-\$90.

Mr. Haight stated that are many definitions of elderly or handicapped persons already in the law and felt that something could be accomplished in that line. He stated that at the present time they are struggling to keep transportation going for the elderly in these rural counties. Anything that would help keep costs down would be extremely helpful. They presently transport about 2300 people a month.

Mr. Haight explained that under Urban Mass Transit Agency, a car is purchased with 80% federal funds and 20% funds from sponsoring agency. The Department of Highways retains the ownership of the car for 5 years and because of this they must pay the higher registration fee. They have attempted to get around it.

Mr. Craddock stated that he would like to see something worked on regarding this. It was decided that the situation would be looked into.

#### AB 454

There was no one present to speak on this bill. Mr. Mann explained that this bill took care of trade-ins on cars. It would allow the amount of the trade-in to be subtracted from the cost of the new car for sales tax purposes. It was also pointed out that this would have very significant fiscal impact as shown by the fiscal note on the bill. This is attached to these minutes as Exhibit C. This bill will be reheard at another time.

AJR 15

Gene Milligan, Nevada Association of Realtors, stated that his association supports the concept of changing the time period in this bill from 7 years to 4 years for recapture purposes. He stated that perhaps an amendment should be obtained to take away the confusion of interpretation on line 23 of page 1. The present language allows them to set any time not less than 7 years. They would like to see an absolute time rather than the more or less type concept.

Mr. Mann stated that if they put an absolute time in they would be wired in to that time. Mr. Craddock stated that if they were to put not more than into the bill it would defeat the whole purpose of the proposition.

SB 77

Mr. Mann moved that they rescind the action whereby they requested the amendment for SB 77 to include household furniture. Mr. Rusk seconded his motion. The motion passed unanimously with Mr. Dini absent.

Mr. Tanner moved for a "do pass" recommendation on SB 77 and Mr. Weise seconded the motion. The motion passed unanimously with Mr. Dini absent.

AB 58

Mr. Mann moved for "do pass as amended" on AB 58 with the amendment being that which was proposed by Gary Milliken. Mr. Weise seconded the motion.

Mr. Craddock stated that he felt that this bill should have the self distrust mechanism included should Question 6 pass. Mr. Mann stated that the assessors' had testified that this was one of the most inequitable taxes there was and he felt that it should be removed no matter what else happens. Mr. Rusk echoed his sentiments completely.

Mr. Price stated that although this does not have great fiscal impact he felt that it would be good to have the repealer in the bill so that it could be used as a selling point for the defeat of Question 6. It could be explained to people that if Question 6 passes this tax would back on. Mr. Mann stated that the people would never see this repealer. Mr. Price pointed out that it could be used in publicity on the final package.

Mr. Weise stated that he agreed that it was "lousy tax" but that he felt they needed every leverage possible on election. This would abolish an entire tax not just reduce it. He felt that this would be a very good psychological leverage to be able to say that an entire tax had been wiped out but would go back on if Question 6 was to be passed.

Mr. Marvel stated that he felt that this tax addresses itself more to Question 4 rather than Question 6. Mr. Mann added that the legislature was given the authority by the people to remove this tax and therefore it should be removed with no strings attached. Mr. Craddock stated that he felt there had been very little input regarding Question 4 given. He felt that they should take every advantage possible to help undo Question 6. Mr. Rusk stated that he felt that the people had already addressed Question 4 and anything that dealt with it should be excluded from the final tax package which the committee comes up with in regards to repealers.

Mr. Weise amended the previous motion to include a further amendment which would reimpose the tax should Question 6 be passed by a vote of the people. Mr. Craddock seconded the motion.

The vote on Mr. Weise's amended motion was 6 for and 4 against with Mr. Mann, Mr. Marvel, Mr. Rusk and Mr. Tanner voting against the amendment and Mr. Dini absent. The original motion on the bill to "do pass as amended" was passed unanimously with Mr. Dini absent.

AJR 19

This bill is the AJR 2 with a new jacket and introduced by the Taxation Committee. There was a motion already acted upon in a previous meeting. See minutes for February 26, 1979

AJR 21

This bill is AJR 7 with a new jacket and introduced by the Taxation Committee. There was a motion already acted upon during a previous meeting. See minutes for February 26, 1979.

AB 52

Mr. Bergevin moved for "indefinite postponement" and Mr. Tanner seconded the motion. The motion passed unanimously with Mr. Dini absent.

AB 54

Mr. Mann moved for "indefinite postponement" and Mr. Tanner seconded the motion. The motion passed unanimously with Mr. Dini absent.

AB 107

Mr. Weise stated that he could go along with leaving the penalty in as suggested by several speakers. This would mean removing the bracket on line 17 of page 3 and replace it at the end of line 14.

A copy of a letter regarding the fiscal note problem as brought up in a previous meeting is attached to these minutes as Exhibit D.

Mr. Tanner stated that he agreed with the greenbelt concept but that he would disagree with the deferred tax concept of it. He

stated that he felt it was wrong to have people work a lifetime only to have most of their efforts taken in deferred taxes at the end. He stated that he also disagreed with the penalty concept of it. He felt that they should be taxed on its use and not have a deferral situation tacked on it.

Mr. Price stated that a large developer could come in and take a large track of land and develop it to the minimum for agriculture purposes and then turn around and make a real profit off it. He stated that there had to be some deterrent in the bill to eliminate this.

Mr. Bergevin stated that this vehicle has kept many ranchers and farmers in the business. Mr. Weise said when this was first brought up several sessions ago, they had to oversell it to get it through the Senate. At the present time there is no vehicle to assess property as to its use, if there was Mr. Weise felt they would be a lot better off.

Mr. Weise moved that they amend the bill by removing the bracket of line 17 on page 3 and replace it at the end of line 14. Mr. Bergevin seconded the motion. This would leave the penalty in but remove the interest. The motion carried with Mr. Craddock and Mr. Tanner voting against it and Mr. Dini absent.

Mr. Weise then moved for a "do pass as amended" recommendation and Mr. Marvel seconded the motion. The motion carried with Mr. Craddock voting against it and Mr. Dini absent.

#### AJR 15

Mr. Weise moved for a "do pass" recommendation and Mr. Bergevin seconded the motion. The motion passed unanimously with Mr. Dini absent.

Mr. Price stated that he would like the committee to authorize the drafting of a bill. The bill would not come back to this committee as it would deal with the taxi cab authority. He gave a brief background on why the bill is necessary. He stated that Metro Police Department had been notified by the FBI that they would quit processing applications for work cards for a variety of positions, one of which if taxi cab drivers. The FBI will require specific legislation that shows that the agency requires this check to be made.

Mr. Craddock moved the committee request this bill and Mr. Price seconded the motion. The motion passed unanimously with Mr. Dini absent.

Mr. Weise then asked for a committee request of a commendation for the UNR basketball team. Mr. Rusk seconded the motion and the motion carried unanimously.



As there as no further information to be heard, Chairman Price adjourned the meeting.

Respectfully submitted

*Sandra Gagnier*  
Sandra Gagnier  
Assembly Attache

ASSEMBLY TAXATION COMMITTEE

GUEST LIST

Date: 3/6/79

NAME

REPRESENTING

WISH TO SPEAK  
YES NO

NAME	REPRESENTING	WISH TO SPEAK	
		YES	NO
BILL ANDREWS	DEPT OF TAXATION		<input checked="" type="checkbox"/>
Jack Treckan	Self	<input checked="" type="checkbox"/>	
Harry P. Callahan	"	<input checked="" type="checkbox"/>	
Thorne Harvey	Self		<input checked="" type="checkbox"/>
Dan Mullen	Clack Co. Amenity office	<input checked="" type="checkbox"/>	
Jim Meligan	New. Assoc. of Realtors	<input checked="" type="checkbox"/>	
She Wagon	Assembly	<input checked="" type="checkbox"/>	
Bart Jacka	DMV		
Henry Haight	RSVP		
Senator Norm Gkser			

60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 3-6-79

SUBJECT: AB 52, Exempts household effects for property tax.

MOTION:

Do Pass \_\_\_\_\_ Amend \_\_\_\_\_ Indefinitely Postpone XX Reconsiderer \_\_\_\_\_

Moved By: Mr. Bergevin Seconded by: Mr. Tanner

AMENDMENT:

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT:

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	MOTION		AMEND		AMEND	
	Yes	No	Yes	No	Yes	No
Price	X	_____	_____	_____	_____	_____
Bergevin	X	_____	_____	_____	_____	_____
Chaney	X	_____	_____	_____	_____	_____
Coulter	X	_____	_____	_____	_____	_____
Craddock	X	_____	_____	_____	_____	_____
Dini	ABSENT	_____	_____	_____	_____	_____
Mann	X	_____	_____	_____	_____	_____
Marvel	X	_____	_____	_____	_____	_____
Rusk	X	_____	_____	_____	_____	_____
Tanner	X	_____	_____	_____	_____	_____
Weise	X	_____	_____	_____	_____	_____
TALLY:	10					

ORIGINAL MOTION: Passed XX Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes 3-6-79

60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 3-6-79

SUBJECT: AB 54, Exempts certain household furniture and livestock from property taxation.

MOTION:

Do Pass \_\_\_\_\_ Amend \_\_\_\_\_ Indefinitely Postpone XX Reconsider \_\_\_\_\_

Moved By: Mr. Mann Seconded by: Mr. Tanner

AMENDMENT:

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT:

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	MOTION		AMEND		AMEND	
	Yes	No	Yes	No	Yes	No
Price	<u>X</u>	_____	_____	_____	_____	_____
Bergevin	<u>X</u>	_____	_____	_____	_____	_____
Chaney	<u>X</u>	_____	_____	_____	_____	_____
Coulter	<u>X</u>	_____	_____	_____	_____	_____
Craddock	<u>X</u>	_____	_____	_____	_____	_____
Dini	<u>ABSENT</u>	_____	_____	_____	_____	_____
Mann	<u>X</u>	_____	_____	_____	_____	_____
Marvel	<u>X</u>	_____	_____	_____	_____	_____
Rusk	<u>X</u>	_____	_____	_____	_____	_____
Tanner	<u>X</u>	_____	_____	_____	_____	_____
Weise	<u>X</u>	_____	_____	_____	_____	_____

TALLY: 10

ORIGINAL MOTION: Passed XX Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes 3-6-79

60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 3-6-79

SUBJECT: AB 58, Exempts household effects from property tax.

MOTION:

Do Pass XX Amend XX Indefinitely Postpone \_\_\_\_\_ Reconsider \_\_\_\_\_

Moved By: Mr. Mann Seconded by: Mr. Weise

AMENDMENT: Household furniture and goods used by a single household and owned by a member of that household are exempt from taxation

Moved by: Mr. Mann Seconded by: Mr. Weise

AMENDMENT: To reinstate this tax should Question 6 be passed by the people

Moved by: Mr. Weise Seconded by: Mr. Craddock

VOTE:	<u>MOTION</u>		<u>AMEND</u>		<u>AMEND</u>	
	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>
Price	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>
Bergevin	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>
Chaney	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>
Coulter	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>
Craddock	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>
Dini	<u>ABSENT</u>	<u>_____</u>	<u>ABSENT</u>	<u>_____</u>	<u>ABSENT</u>	<u>_____</u>
Mann	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>	<u>_____</u>	<u>X</u>
Marvel	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>	<u>_____</u>	<u>X</u>
Rusk	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>	<u>_____</u>	<u>X</u>
Tanner	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>	<u>_____</u>	<u>X</u>
Weise	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>	<u>X</u>	<u>_____</u>
TALLY:	10		10		6	4

ORIGINAL MOTION: Passed XX Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_

AMENDED & PASSED XX AMENDED & DEFEATED \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes 3-6-79

60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 3-6-79

SUBJECT: AB 54, Exempts certain household furniture and livestock  
from property taxation.

MOTION:

Do Pass \_\_\_\_\_ Amend \_\_\_\_\_ Indefinitely Postpone XX Reconsider \_\_\_\_\_

Moved By: Mr. Mann Seconded by: Mr. Tanner

AMENDMENT:

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT:

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	MOTION		AMEND		AMEND	
	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>
Price	<u>X</u>	_____	_____	_____	_____	_____
Bergevin	<u>X</u>	_____	_____	_____	_____	_____
Chaney	<u>X</u>	_____	_____	_____	_____	_____
Coulter	<u>X</u>	_____	_____	_____	_____	_____
Craddock	<u>X</u>	_____	_____	_____	_____	_____
Dini	<u>ABSENT</u>	_____	_____	_____	_____	_____
Mann	<u>X</u>	_____	_____	_____	_____	_____
Marvel	<u>X</u>	_____	_____	_____	_____	_____
Rusk	<u>X</u>	_____	_____	_____	_____	_____
Tanner	<u>X</u>	_____	_____	_____	_____	_____
Weise	<u>X</u>	_____	_____	_____	_____	_____

TALLY: 10

ORIGINAL MOTION: Passed XX Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes 3-6-79

60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 3-6-79

SUBJECT: AB 107, Removes interest and penalty on deferred taxes  
on agricultural and open-space real property.

MOTION:

Do Pass XX Amend XX Indefinitely Postpone \_\_\_\_\_ Reconsider \_\_\_\_\_

Moved By: Mr. Weise Seconded by: Mr. Marvel

AMENDMENT: Remove bracket on Line 17, page and replace it at the end  
of line 14. This would leave penalty clause in the bill.

Moved by: Mr. Weise Seconded by: Mr. Bergevin

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	<u>MOTION</u>		<u>AMEND</u>		<u>AMEND</u>	
	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>
Price	<u>X</u>	_____	<u>X</u>	_____	_____	_____
Bergevin	<u>X</u>	_____	<u>X</u>	_____	_____	_____
Chaney	<u>X</u>	_____	<u>X</u>	_____	_____	_____
Coulter	<u>X</u>	_____	<u>X</u>	_____	_____	_____
Craddock	_____	<u>X</u>	_____	<u>X</u>	_____	_____
Dini	<u>ABSENT</u>	_____	<u>ABSENT</u>	_____	_____	_____
Mann	<u>X</u>	_____	<u>X</u>	_____	_____	_____
Marvel	<u>X</u>	_____	<u>X</u>	_____	_____	_____
Rusk	<u>X</u>	_____	<u>X</u>	_____	_____	_____
Tanner	<u>X</u>	_____	_____	<u>X</u>	_____	_____
Weise	<u>X</u>	_____	<u>X</u>	_____	_____	_____
TALLY:	9	1	8	2		

ORIGINAL MOTION: Passed XX Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_

AMENDED & PASSED XX AMENDED & DEFEATED \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes 3-6-79

60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 3-6-79

SUBJECT: AJR 15, Proposes to amend Nevada Constitution by reducing 7-year requirement for retroactive assessment of agricultural and open-space property for tax purposes

MOTION:

Do Pass x Amend \_\_\_\_\_ Indefinitely Postpone \_\_\_\_\_ Reconsider \_\_\_\_\_

Moved By: Mr. Weise Seconded by: Mr. Bergevin

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	<u>MOTION</u>		<u>AMEND</u>		<u>AMEND</u>	
	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>
Price	<u>X</u>	_____	_____	_____	_____	_____
Bergevin	<u>X</u>	_____	_____	_____	_____	_____
Chaney	<u>X</u>	_____	_____	_____	_____	_____
Coulter	<u>X</u>	_____	_____	_____	_____	_____
Craddock	<u>X</u>	_____	_____	_____	_____	_____
Dini	<u>ABSENT</u>	_____	_____	_____	_____	_____
Mann	<u>X</u>	_____	_____	_____	_____	_____
Marvel	<u>X</u>	_____	_____	_____	_____	_____
Rusk	<u>X</u>	_____	_____	_____	_____	_____
Tanner	<u>X</u>	_____	_____	_____	_____	_____
Weise	<u>X</u>	_____	_____	_____	_____	_____
TALLY:	10					

ORIGINAL MOTION: Passed xx Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes 3-6-79



60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 3-6-79

SUBJECT: AJR 19, Proposes to amend Nevada Constitution to prohibit state income tax. (Same as AJR 2)

MOTION: See minutes for February 26, 1979

Do Pass \_\_\_\_\_ Amend \_\_\_\_\_ Indefinitely Postpone \_\_\_\_\_ Reconsider \_\_\_\_\_

Moved By: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	MOTION		AMEND		AMEND	
	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>
Price	_____	_____	_____	_____	_____	_____
Bergevin	_____	_____	_____	_____	_____	_____
Chaney	_____	_____	_____	_____	_____	_____
Coulter	_____	_____	_____	_____	_____	_____
Craddock	_____	_____	_____	_____	_____	_____
Dini	_____	_____	_____	_____	_____	_____
Mann	_____	_____	_____	_____	_____	_____
Marvel	_____	_____	_____	_____	_____	_____
Rusk	_____	_____	_____	_____	_____	_____
Tanner	_____	_____	_____	_____	_____	_____
Weise	_____	_____	_____	_____	_____	_____

TALLY:

ORIGINAL MOTION: Passed \_\_\_\_\_ Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes \_\_\_\_\_

60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 3-6-79

SUBJECT: AJR 21, Requests Congress to submit amendment to United States Constitution to limit federal spending.  
(Same as AJR 7)

MOTION: See minutes for February 26, 1979

Do Pass \_\_\_\_\_ Amend \_\_\_\_\_ Indefinitely Postpone \_\_\_\_\_ Reconsider \_\_\_\_\_

Moved By: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	MOTION		AMEND		AMEND	
	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>
Price	_____	_____	_____	_____	_____	_____
Bergevin	_____	_____	_____	_____	_____	_____
Chaney	_____	_____	_____	_____	_____	_____
Coulter	_____	_____	_____	_____	_____	_____
Craddock	_____	_____	_____	_____	_____	_____
Dini	_____	_____	_____	_____	_____	_____
Mann	_____	_____	_____	_____	_____	_____
Marvel	_____	_____	_____	_____	_____	_____
Rusk	_____	_____	_____	_____	_____	_____
Tanner	_____	_____	_____	_____	_____	_____
Weise	_____	_____	_____	_____	_____	_____

TALLY:

ORIGINAL MOTION: Passed \_\_\_\_\_ Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes \_\_\_\_\_

60TH NEVADA LEGISLATURE

ASSEMBLY TAXATION COMMITTEE  
LEGISLATIVE ACTION

Date: 3-6-79

SUBJECT: SB 77, Gradually eliminates property tax on certain personal property.

MOTION:

Do Pass \_\_\_\_\_ Amend \_\_\_\_\_ Indefinitely Postpone \_\_\_\_\_ Reconsider \_\_\_\_\_

Moved By: Mr. Tanner Seconded by: Mr. Weise

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

AMENDMENT: \_\_\_\_\_

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

VOTE:	MOTION		AMEND		AMEND	
	Yes	No	Yes	No	Yes	No
Price	X	_____	_____	_____	_____	_____
Bergevin	X	_____	_____	_____	_____	_____
Chaney	X	_____	_____	_____	_____	_____
Coulter	X	_____	_____	_____	_____	_____
Craddock	X	_____	_____	_____	_____	_____
Dini	ABSENT	_____	_____	_____	_____	_____
Mann	X	_____	_____	_____	_____	_____
Marvel	X	_____	_____	_____	_____	_____
Rusk	X	_____	_____	_____	_____	_____
Tanner	X	_____	_____	_____	_____	_____
Weise	X	_____	_____	_____	_____	_____

TALLY: 10

ORIGINAL MOTION: Passed XX Defeated \_\_\_\_\_ Withdrawn \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

AMENDED & PASSED \_\_\_\_\_ AMENDED & DEFEATED \_\_\_\_\_

Attached to Minutes March 6, 1979

VALUATION OF HOUSEHOLD GOODS

Carson City	5% of residence value.
Churchill	10% of basic residence value.
Clark	5% of basic residence value.
Douglas	5% of basic residence value.
Elko	Personal property declaration - converting to 5% of residence value.
Esmeralda	10% of basic residence value.
Eureka	Range - \$200 to \$300 assessed.
Humboldt	Bracketed values dependent upon size and age.
Lander	\$200 assessed for smaller houses to \$300 assessed for larger houses.
Lincoln	5% of residence value - declaration to renters.
Lyon	5% of residence value.
Mineral	Personal property declaration.
Nye	New house 10% of basic residence value - old house \$100 assessed per room.
Pershing	Not over \$500 assessed or less than \$100 assessed.
Storey	Personal property declaration.
Washoe	Assessed value is 2% of basic residence value.
White Pine	10% of basic residence value.

Note: Basic residence is living area only, excluding any attachments  
such as garages or porches.

FISCAL NOTE

BDR 32-667  
 A.B. 52  
 S.B. \_\_\_\_\_

• STATE AGENCY ESTIMATES Date Prepared January 31, 1979

Agency Submitting DEPARTMENT OF TAXATION

Revenue and/or Expense Items	Fiscal Year 1978-79	Fiscal Year 1979-80	Fiscal Year 1980-81	Continuing
State	NONE	\$ 199,247	\$ 228,357	YES
Schools		1,583,591	1,845,260	
Local Government		1,970,981	2,228,209	
Total	NONE	\$3,753,819	\$4,301,826	YES

Explanation (Use Continuation Sheets If Required)

Local Government Impact YES  NO   
 (Attach Explanation)

SEE ATTACHED

Signature [Signature]  
 Title ROY H. NICKSON  
EXECUTIVE DIRECTOR

• DEPARTMENT OF ADMINISTRATION COMMENTS Date January 31, 1979

The above estimate appears reasonable.

Signature [Signature]  
 Title Howard E. Barrett  
Director of Administration

• LOCAL GOVERNMENT FISCAL IMPACT Date February 1, 1979  
 (Legislative Counsel Bureau Use Only)

	FY 1979-80	FY 1980-81
Local Governments	Not Significant	(\$1,876,000)
Schools		(\$ 958,000)

This bill becomes effective 7/1/79 and exempts household goods and furniture from taxation beginning FY 1979-80. Taxes levied for that period on the secured roll become due during FY 1980-81. In FY 1979-80, the only decrease in revenue would be that attributable to collections on the unsecured roll. It is estimated that local government revenues would decrease in FY 1980-81 approximately \$1,876,000 and schools \$958,000. Schools would actually lose about \$1,471,000 but \$513,000 would be recouped through the Distributive School Fund.

Signature E.A. Schon  
 Title Deputy Fiscal Analyst

1979/80

## HOUSEHOLD

EXHIBIT B

1980/81

## HOUSEHOLD

	1979/80		1980/81	
	VALUE	LOSS	VALUE	LOSS
Carson City Schools	\$ 3,036,088	\$ 78,635 56,775	\$ 3,468,123	\$ 89,824 64,854
Churchill County and City Schools	1,394,894	35,569 26,642	1,598,688	40,767 30,535
Clark County and Cities Schools	37,911,159	856,792 834,045	43,449,979	981,970 955,899
Douglas County Schools	6,315,994	147,794 133,899	7,238,761	169,387 153,462
Elko County and Cities Schools	4,687,990	124,701 84,384	5,372,905	142,919 96,712
Esmeralda County Schools	51,562	1,526 773	59,095	1,749 886
Eureka County Schools	40,992	1,180 648	46,981	1,353 742
Humboldt County and City Schools	584,406	15,428 10,636	669,788	17,682 12,190
Lander County Schools	104,631	2,887 1,779	119,918	3,309 2,039

## PERSONAL PROPERTY

1979/80

## HOUSEHOLD

1980/81

## HOUSEHOLD

	1979/80		1980/81	
	VALUE	LOSS	VALUE	LOSS
Lincoln County and City Schools	\$ 322,514	\$ 8,095 6,289	\$ 369,633	\$ 9,278 7,208
Lyon County and City Schools	1,268,453	32,980 23,593	1,453,774	37,798 27,040
Mineral County Schools	635,711	17,037 11,316	728,588	19,526 12,968
Nye County and City Schools	485,659	12,967 8,693	556,614	14,861 9,963
Pershing County and City Schools	233,725	6,754 3,669	267,72	7,741 4,206
Storey County Schools	147,997	4,129 2,472	169,619	4,732 2,832
Washoe County and Cities Schools	21,759,840	576,636 393,853	24,938,953	660,882 451,395
White Pine County and City Schools	717,210	21,229 10,758	821,994	24,431 12,329
TOTALS	\$ 79,698,825	\$ 3,554,572	\$ 91,342,823	\$ 4,073,469

EXHIBIT C

FISCAL NOTE

BDR 32-1904
A.B. 454
S.B.

STATE AGENCY ESTIMATES Date Prepared March 5, 1979

Agency Submitting DEPARTMENT OF TAXATION

Table with 5 columns: Revenue and/or Expense Items, Fiscal Year 1978-79, Fiscal Year 1979-80, Fiscal Year 1980-81, Continuing. Rows include State, Schools, Local Governments, and Total.

Explanation (Use Continuation Sheets If Required)

\*One-half Fiscal Year 1980-81. A request from dealers indicated 13.52 percent of taxable sales represented trade in value. From this information we have estimated tax loss as shown.

Local Government Impact YES [X] NO [ ] (Attach Explanation)

Signature [Signature]
Title for ROY E. NICKSON EXECUTIVE DIRECTOR

DEPARTMENT OF ADMINISTRATION COMMENTS Date March 6, 1979

The above estimate appears reasonable.

Signature [Signature]
Title Howard E. Barrett Director of Administration

LOCAL GOVERNMENT FISCAL IMPACT (Legislative Counsel Bureau Use Only) Date March 6, 1979

See Department of Taxation estimates above. The amount shown as a loss to the schools would actually be a state loss under the present Distributive School Fund formula.

Signature E. A. Schon
Title Deputy Fiscal Analyst

EXHIBIT C

## S C H O O L S

	1980/81	Continuing
Carson City	13,411	30,845
Churchill	3,625	8,336
Clark	195,616	449,917
Douglas	9,895	22,758
Elko	6,524	15,006
Esmeralda	109	250
Eureka	181	417
Humboldt	3,516	8,086
Lander	1,124	2,584
Lincoln	834	1,917
Lyon	2,610	6,002
Mineral	1,269	2,918
Nye	1,486	3,418
Pershing	906	2,084
Storey	362	834
Washoe	97,065	223,250
White Pine	3,117	7,169
Distributive Fund	<u>20,805</u>	<u>47,851</u>
	362,455	833,642

## C C R T

	1980-81	Continuing
Carson City	7,032	16,173
Churchill	1,631	3,751
Fallon	634	1,459
Clark		
Boulder City	2,990	6,878
Henderson	9,388	21,591
Las Vegas	71,983	165,561
North Las Vegas	20,732	47,684
Douglas	5,872	13,505
Elko		
Carlin	453	1,042
Elko	2,646	6,086
Wells	381	875
Humboldt	870	2,001
Winnemucca	1,124	2,584
Lincoln	290	667
Caliente	163	375
Lyon	1,269	2,918
Yerington	417	959
Mineral	816	1,876
Nye	779	1,792
Gabbs	163	375
Pershing	236	542
Lovelock	344	792
Storey	254	584
Washoe		
Reno	38,112	87,657
Sparks	<u>12,650</u>	<u>29,094</u>
	\$181,229	\$2,917,748



# Department of Taxation

Capital Plaza, 1100 E. William  
CARSON CITY, NEVADA 89710  
Telephone (702) 885-4892  
In-State Toll Free 800-992-0900



ROBERT LIST, Governor

ROY E. NICKSON, Executive Director

March 2, 1979

Honorable Robert E. Price  
Chairman  
Assembly Taxation Committee  
Legislative Building  
Carson City, Nevada 89710

Re: Fiscal Note AB 107

Dear Assemblyman Price:

At your request the Department of Taxation has reviewed our fiscal note for AB 107 as it relates to the testimony of Sam Mamet from Clark County.

R. Keith Latham, Clark County Assistant Treasurer stated that he had prepared the memo for the County Manager's Office which cited the greatest potential loss that might occur if all Clark County deferred tax lands were withdrawn from Agricultural or Open Space use during the seven year period.

Mr. Latham further indicated that an explanation would have been in order as no appreciable amount of interest on deferred taxes of land, withdrawn from open land use, have been collected at the present time.

We subsequently contacted the Treasurers of Churchill, Elko, Douglas and Washoe Counties who have confirmed that interest collections on deferred taxes have been minimal.

If you have any questions regarding this, we would be pleased to respond.

Very truly yours,

A handwritten signature in dark ink, appearing to read "JBH", with a horizontal line extending to the right.

Jeanne B. Hannafin  
Deputy Executive Director

JBH/jbd

COPY