

Date: APRIL 23, 1979

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MEMBERS PRESENT:

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

MEMBERS ABSENT:

NONE

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Chairman Price brought this meeting to order at 3:17 p.m.

AB 750

Chairman Price asked Mr. Frank Daykin of the Legislative Counsel Bureau appear before this committee in order to explain the constitutionality of AB 750.

Mr. Daykin explained that this is another of these "split-hairs". He referred to the question that this committee had on a newspaper article that they had seen on Mr. Daykin's comments in a Senate Taxation Committee hearing wherein he stated that it would not be constitutional to put a question of increasing the gas tax to a vote of the people of the State as a whole. This is grounded on the language in the old case of Gibson vs. Mason. He further explained that this would be permissible because we do have in a more recent Supreme Court decision in Hart vs. DePoli a sustaining by the Court of putting to the voters of one particular locality, in that case it is a school district, a question of bonding within that locality. Based on that decision, he thinks that you could sustain requiring the question of the gas tax to be put to the voters of a particular county. Upon questioning from Assemblyman Mann, Mr. Daykin further explained that since they did permit a measure effecting a particular locality, i.e., the bonding, to be submitted to the voters, he thinks you can submit the tax pertaining to only one county to the voters of that county. Mr. Daykin stated that he is 90% confident on this question. Again, upon questioning from Assemblyman Mann, Mr. Daykin pointed out that the one or two cents which is put into NRS 373.030 is the same one or two cents that they are presently authorized under NRS 373.070 to impose. It is taken out in this bill of NRS 373.070 and the reason for that is that mechanically, it is better to put it up in 373.030 along with the additional tax so that .070 which describes the ordinance simply will say, "stating the amount of the tax per gallon of fuel" whether it is the one or two cents they already have or the greater amount. Assemblyman Mann stated that that might be mechanically good and legislatively sound, but the point that it raises is that you are going to have a tough enough time getting this bill passed in the first place. Assemblyman Mann also questioned as he reads that "b"

column, where it says "no limit". He interprets this as they can come back as many times as they want, without coming back to the Legislature in each individual case, and ask for an increase in gasoline tax by the vote of the people. Mr. Daykin disagreed with this reasoning because, he stated, in addition to the tax provided in paragraph a, which is the one or two cents which is already authorized, two cents per gallon. Answering Mr. Mann's query, he explained that it does not say "in addition to paragraph a and any tax previously approved by the voters at an election"; it says "in addition to paragraph a, two cents, and no more and they can put that two cents on at any election", but there is nothing that says they can stop it. Chairman Price asked Mr. Daykin, notwithstanding the fact that the Washoe County Delegation has asked for two cents and considering that the law, of course, effects the entire State, would it not be more reasonable to, in the second option, to allow one or two cents. He thought that there might be some counties who eventually would want a total of three cents gasoline tax, rather than two or four cents. Mr. Daykin agreed with this line of reasoning and he indicated that actually making that change would hope to clarify the problem that is bothering Mr. Mann. He stated that if it were stated "in addition to the tax provided for in paragraph a, no more than two cents per gallon . . ." Mr. Daykin further detailed this idea to Mr. Mann, as well as, the rest of the committee.

Upon Chairman Price turning this meeting over to testimony from the public, Assemblyman Rusk, testified on this bill as this bill was sponsored by the Washoe County Delegation. Mr. Rusk merely wanted to note that at this time of spiraling gasoline costs, there is also a spiraling problem in Washoe County with their roads which will be further detailed by testimony from Washoe County experts. He emphasized that this bill's increase in a gas tax would go to the vote of the people.

Mr. Bruno Menicucci, Mayor of the City of Reno, who also serves as Chairman of the Regional Street and Highways Commission for Washoe County, testified in support of this bill. He further introduced the Vice-Chairwoman of the Regional Street and Highways and Vice-Chairwoman for the County Commissioners, Jean Stoess and the Vice-Mayor of the City of Sparks and also member of Regional Street and Highways, Mr. Ed Hastings, and Mr. Steve Brown, County Commissioner and member of Regional Street and Highways. Mr. Menicucci explained that they have approximately \$70,000,000 worth of streets and roadways that are either in the process of construction or under design for Washoe County and their problem is they are about \$70,000,000 short. They support AB 750, as written, and they support and always have from the aspect of a county option in the basis that they would convince their own people. Mayor Menicucci made reference to a packet of information which each member of this committee received from him previously.

Mr. Jerry Hall, Managing Engineer of the Regional Streets and Highway Commission of Washoe County, then testified and gave a presentation to the committee as they are seeking legislative support to increase the special fuel tax in Washoe County by two cents per gallon. He gave a brief summary of what the Regional Street and Highway Commission is all about. He noted that since the Legislative Session of 1965, which said Session created them, they originally had 1 cent per gallon levied and then in 1970, the second cent was levied and they have been utilizing that basic tax structure ever since. The primary purpose for that tax was to provide for the construction of arterial streets within the county. He outlined the projects which have been completed to date. The total expenditures to date have been \$25,000,000. He noted that very little of that two cent gas tax goes to administration; that, in fact, it goes to construction. He noted that they have investigated funding of their projects utilizing everything which was available to them. On four separate occasions, the Commission issued revenue bonds, totalling about \$16,000,000. In 1976, they felt very much constrained by the original bond standards; they went through a bond-advance refunding. They reduced their debt in 1976 by \$1,000,000; they also reduced the debt-service to the taxpayer over the life of the bonds by 2 1/2 million and they took \$625,000 in cash out of that advance refunding. They allowed them to sell one additional bond sale which they did in July, 1978, netting approximately \$7,000,000. He noted that the price on construction has continued to increase and the revenues, although increasing, simply do not keep up with the total increase to the construction inflated costs. He outlined projects recently undertaken in Washoe County, to the committee, to demonstrate exactly what they have attempted to do with the Regional Street and Highway Funding in Washoe County. He also advised them of a priority list of projects; they currently have 22 projects which are planned and of those 22, they expect all of them to be completed within five years. Mr. Hall emphasized that on June 30, 1980, their ending-fund balance will be \$100,000. From that point on, they basically will not be able to fund projects in the Reno/Sparks area. They do have twenty-four projects, totalling \$40,000,000. The proposal, therefore, is to seek approval for this two cent gas tax increase. The basic calculation they have used here assumes 10,000 gallons of gasoline used per person. On that basis, you are looking at \$13.34 per year in Washoe County for every 10,000 gallons of gasoline you use. They do have endorsements in the form of resolutions from the Reno City Council, the Sparks City Council, and the Washoe County Commission, the Nevada League of Cities and the County Commissioners Association.

Mr. Steve Brown, Washoe County Commissioner and a member of Regional Street and Highways Commission in Washoe County, testified in support of this bill. He emphasized a major concern being that \$100,000 ending balance on June 30, 1980 coupled with the fact that they have reached the limit of their bonding capacity in the county. Mr. Brown stated that the Washoe County Commission is on record supporting this going to the voters for approval. Upon questioning from Assemblyman Mann, Mr. Brown stated that Washoe County on the federal-urban and the federal-secondary, theoretically, is overdrawn

about nine years in advance on those accounts to date.

Mr. Charles P. Brechler, Regional Street and Highway Commission of Clark County, then testified on this bill agreeing basically with what Jerry Hall stated. The federal mandate is taking more and more effect on the age of our vehicles, he stated; we are getting more and more into high mileage vehicles. The miles per gallon is raising. Therefore, if gas sales were to remain static, we would be getting an increase of approximately four to six percent more traffic per year on the streets just due to the increased mileage of each of the cars driven. Mr. Brechler stated that due to the rising prices in the gas, we will probably have a decrease in use, especially if President Carter's voluntary five percent reduction come into effect. A five percent reduction in fuel use will mean a five percent reduction in income. This coupled with lack of availability that we are presently finding on weekends and evenings and an inflation rate of 3/4 of a percent per month, running eight to twelve percent per year, in road construction costs, they are at the point where they are unable to build a number of facilities which they were able to build in the past. He detailed past and future programs in the Las Vegas area for the committee. In March, 1979, they did sell eight million dollars worth of revenue bonds. In order to keep this program rolling, they will have their bonding capacity sold out in 1980 and, at that time, they will be at the same point that Washoe County is now. In their projects, they do use a joint use of city, county, regional streets, assessment district and then direct cost to the adjacent developer type methods of financing. He advised the committee that transportation is important to the people. If you cannot get some progression through the streets, if you cannot get streets which are adequate to handle the people that are travelling, it actually costs them more per gallon sitting there idling than the additional tax would to provide the facilities for this. They feel that it is up to them to provide the best possible transportation system to the people to cut their costs in commuting to and from shopping or to and from their recreation. They are down on record to support the funding to continue the Regional Street and Highway Commission program. The Regional Street and Highway Commission recognizes the vote of the people may be needed in order to impose any additional tax, but because of the interest in the transportation aspect and because of the people who are involved, they feel the people would vote for the tax to be levied under this method. Upon questioning from Chairman Price, Mr. Brechler advised the committee that passage of this bill would help flood control where it is in connection with the street itself.

Attached and entered as Exhibit "A" is a copy of a fiscal note on this bill, AB 750.

Mr. Joe Souza, State Highway Engineer, and Don Crosby, Deputy Highway Engineer, testified on this bill. Mr. Souza stated that he could sympathize with Washoe County and Clark County in their needs, however, the number of miles which the State has within their jurisdiction and the maintenance, he is reluctant to support a gas tax increase for the county. Mr. Crosby added that the

68% of the vehicle miles of travel in this state are on the State Highway system. They have 5,600 miles in the state system; they show a deficit which range from a non-inflation amount of approximately \$25,000,000 per year up to \$71,000,000 per year that addressed inflation. They have a road system that is anywhere from 40 to 50 years of age which is wearing out throughout the state and if relief is not given for maintaining the existing system, he stated, this state is going to be without a State Highway system. Therefore, if you address the local needs, he told the committee, he feels you are going to have to address the state needs. Mr. Souza stated that if you address the local problem alone, you are merely addressing the peripheral problem and not the center of the problem; they must be addressed and considered together. There was further detailed discussion of this problem amongst Mr. Souza, Mr. Crosby and members of the committee.

Mr. Robert Guinn, representing the Motor Transport Association, and Mr. Virgil Anderson of Triple A, testified on this bill. Mr. Guinn addressed a few statements made above by the people from the State Highway Department. Mr. Guinn stated that they do concur that the real problem is at the state level; they are compelled by federal statute to have a twenty-year lease indicating the needs of the state with respect to highway development. Mr. Guinn mentioned the many highway needs in this state and that the annual deficit to meet the critical needs in the next twenty years, amounts to \$71,000,000 per year. Out of the total highway taxes which are collected into the State Highway fund, only about \$38,000,000 of that money reaches the Highway Department. The balance goes to 7 1/2 fuel tax to the counties, to DMV to administer drivers' license applications, etc. Basically, he stated, if you really want to take care of those needs of the State Highway system, you are going to have to double every tax on the books, he told the committee. He emphasized what was said earlier, i.e, the highways are 30-40 years old and are made of asphalt and they are deteriorating. They need twelve to fifteen million dollars per year of new revenue to resurface the existing highway system. He advised the committee that they went before Governor List and the governor did advise them that he would not sign a bill that does not require a vote of the people. Mr. Guinn attempted to answer questions earlier made by Assemblyman Weise and Assemblyman Rusk as to the impact on the state, he said that if you put this two cents on, then you are going to bring the tax on gasoline in this state to ten cents per gallon. He noted the highest tax he is aware of anywhere in the union is eleven cents. Mr. Guinn warned that if this tax is imposed, it would aggravate the situation with respect to getting acceptance of another two cents and they were really proposing three cents to take the highway department off the hook. Mr. Virgil Anderson stated that the position of his department with respect to the provisions of this bill is one of apprehension as described by Mr. Guinn. Mr. Anderson said their organization recognized the needs of both local governments and went on record in support of legislation which would provide the funding. They have been frustrated by the recent finding that additional funding could not be put on the ballot for a vote of the people. They feel there is

a real possibility that if this is approached through a piecemeal funding mechanism, the potential for later funding for the State Highway program is going to be seriously jeopardized and they feel there is a priority need as far as the State Highway Department is concerned.

Renter pass through - Mr. Frank Daykin

Chairman Price requested that Mr. Frank Daykin come before this committee today to settle some constitutionality concerns and questions of this committee on certain tax reform.

Mr. Daykin stated that there is some concern in both the Senate and the Assembly of: "What happens if Question 6 is voted on a second time by the people in 1980, ratified, purportedly becomes part of the constitution and yet contains a probable violation of the Federal Constitution by setting up the so-called "freeze" on property values as of 1975, if the property remains in the same hands?" He stated that without going into the substance of why he thinks that is a federal violation because he discussed that with this committee before, his suggestion was that as soon as the Legislature adjourns, if they think fit, the Legislative Commission authorize a proceeding to enjoin the Secretary of State from putting it on the ballot the second time because of that Federal Constitutional defect. That would give the Supreme Court of this state the opportunity to rule on it and even if they ruled adversely to the position that it is invalid, that would be appealable to the Supreme Court of the United States and the whole proceeding would have been begun eighteen months before the election instead of waiting until the election has taken place for someone to challenge it. If it is held to be federally invalid under the Federal Constitution, then there is no reason why the people should be asked to vote upon a vain thing. Mr. Daykin further explained that if this is done, we would ask the Supreme Court to take it as a matter of original jurisdiction on a Writ of Prohibition. Even if they didn't, he stated, the schedule of proceedings where the advisory vote on the Equal Rights Amendment was challenged, shows that it can be done. He stated that he is not sure whether one could get a full dress hearing in the Supreme Court of the United States, but he is reasonably sure that you could in this court. Upon questioning of Mr. Tanner, Mr. Daykin stated that they will be in a better position before this court than the opponents of Proposition 13 were in California. This is for two reasons: First, he stated, the Legislature will have passed some form of tax relief, roughly equivalent in its effect on the people to what Question 6 would have been, if passed; second, because this Question 6 is drawn somewhat differently from Proposition 13, it is, he feels, even more vulnerable under the Federal Constitution than 13 is, such differences as there are between them, all count against Question 6. Upon a question from Mr. Coulter, Mr. Daykin stated that Proposition 13 was not challenged beyond the point when California Supreme Court held it constitutional. In effect, in their decision, they stated they are not going to strike it down now, but they specifically reserved some of the questions that we would be presenting

over here. Mr. Daykin stated that he thinks it will be back in the California court in a matter of a few years.

Assemblyman Tanner noted to the committee the results of conferences with Mr. Daykin with regard to renter pass through. He stated that first, they would require an amendment that all landlords be required to receipt their tenants for the rent. Secondly, they would require a split in tax on the rent on that receipt.

Mr. Daykin elaborated on Mr. Tanner's comments stating that in the present law, a rent receipt is not required unless in the case of a residential tenancy, the tenant demands it. If he demands it, and doesn't get it, he doesn't have to pay the rent. But, constitutionally, he stated, we can go forward from that and require the giving of a rent receipt in all cases, residential, commercial, industrial, or you can limit it to residential, however they might choose. Mr. Daykin stated he would think you might as well require it in all cases; he thinks you could provide for a waiver on the commercial tenant. He said to require it, however, of all residential dwellings and lots for mobile homes. He said that that is clearly within the Legislature's power and that would mean that the tenant would have the receipt everytime he paid the rent and it would show two amounts, the amount which goes for property tax and the rest of his rent. This goes a little further than the proposal they presented the first time, he said, but he has no constitutional problem with it.

SENATE BILL 162:

Mr. David Kroot, an attorney for the U.S. Department of Housing and Urban Development, testified on this bill stating that the committee chairman had requested that he come up from San Francisco to testify on the bill. Mr. Kroot said this bill has one basic purpose, i.e., to exempt projects financed under section 202 of the Housing Act of 1959 and owned and operated by non-profit organizations from real property taxes in the State of Nevada. The 202 program is a program in which HUD provides direct financing and subsidy for construction of rental housing for elderly and handicapped persons. Eligible sponsors to build such housing are non-profit organizations exempt from Federal Income taxation and these non-profit sponsors are not allowed to receive any income from their elderly housing projects that they do build. HUD lends them money for construction at one point above which the Treasury borrows and provides permanent financing at one-half point above the Treasury rate. Therefore, the current permanent financing rate is only 7 5/8ths percent which is well below the market, he stated. HUD subsidizes the rent down further so that each tenant who has to be lower income only pays 25% of his or her rent, he explained. In order for a non-profit sponsor's project to be selected, it must compete with other sponsors in Nevada and northern California and the basis for the competition is cost, site quality and sponsor quality. So far, he explained, there are twelve projects under construction in northern California and only one in Nevada, i.e., Sierra Manor, in Reno. Nevada

projects have been at a disadvantage in competition because California exempts 202 projects from real property taxation and therefore, California projects are generally accepted for competition as tax exempt, resulting in lower costs compared to Nevada projects. Once Nevada projects go into competition, they still have problems because they still must meet rental and cost limits that Congress sets for them. He explained that housing for the elderly tends to be more expensive because they need extra equipment. He stated that at present there are two more projects in process in Nevada, in Las Vegas; both are in danger of not being able to meet the cost limits because of the real property taxes they are required to pay. In summary, he stated, the lack of exemption from the real property taxes for 202 projects in Nevada is hurting the ability of Nevada non-profit sponsors in competing for the limited 202 funds. Lower income, elderly and handicapped citizens in Nevada are in some jeopardy of not having 202 housing projects. There were some questions answered of the committee by Mr. Kroot concerning certain local projects in the state and the funding thereof.

Mr. Richard Bennett, an attorney from Reno, representing Sierra Manor and Volunteers of America, the owner and sponsor of the Sierra Manor project, next testified on this bill. He stated that Gary Milligan of Clark County informed him that there is another project in Clark County that nobody was aware of, including HUD, that would fall into this category. It's about \$36,000 per year. Mr. Bennett stated that he knows there is some adversity to tax exemptions because of the major tax bill that is coming out, but, he doesn't think this is so much a tax exemption as it is a means of providing some much needed elderly housing. These projects are all constructed particularly for the elderly and there are not many projects like this available. He feels that the loss of tax revenue, as they have seen, is insignificant as compared to the actual benefits that might be deprived. There are two projects in Las Vegas which may lose funding; there is one project in Reno that made application that was turned down. He isn't sure that cost was the primary cause, but it was turned down. The Clark County Assessors' Office has no objection to the tax relief provided in this and Don Peckham of the Washoe County Assessors' Office gave him permission to state on his behalf that they had no objection. He has heard of no opposition to this, probably because the benefit to be derived from this subsidized housing and subsidized rent, much outweighs the actual tax impact. There was further detailed discussion amongst the committee with Mr. Bennett. Chairman Price ultimately asked that Mr. Bennett provide this committee with the names of the "Volunteers of America" and who is running the organization and their financial setup. He'd like to know what kind of wages these people are earning and their management fee, etc.

SENATE BILL 158:

At this point the committee formed a sub-committee to hear the remainder of the bills. Said committee was comprised of Mr.



Marvel, Mr. Price, Mr. Craddock and Mr. Coulter, as all other members were excused to other committee meetings.

SENATE BILL 158:

Mr. Elwood Mose with the Nevada Indian Commission testified on this bill. He explained that this bill was the result of question asked by the Board of Mineral County Commissioners to the Attorney General's Office. Said question is attached in a letter dated January 26, 1977 from the Board which is entered herein as Exhibit "B". The county wished to convey gratuitously certain tax delinquent undivided interest land located within the Walker River Indian Reservation back to that tribe. Mineral County wished to do so since they were unable to sell the lands and was expending monies in the process of keeping records. He detailed for the committee a history of this matter. He recited the Attorney General's opinion which is attached hereto as Exhibit "C". Mr. Mose then referred to other attachments which are entered herein as Exhibit "D" and "E" respectively. He also read from the allotment chart set out as Exhibit "F" herein.

Mr. Bill MacDonald, Humboldt County District Attorney, testified in support of this bill. He stated that as far as they are concerned they have tried to sell at the County's Delinquent Tax Sale, two or three times over the last few years some of these acres, without success. He detailed this problem for the committee and the problems that it does give his county. Attached hereto and marked as Exhibit "G" is a copy of a statement from Mr. MacDonald.

SENATE BILL 226:

Mr. Bob Hatfield, Douglas County Manager, testified on this bill. He stated that what they are seeking within this bill is merely a minor change in legislation. The biggest problem they have in this change is on the second page of the bill which relates to the expenditure of monies on the airport. He briefed the committee on the present setup, stating that they must spend 75% on capital outlay and allocate 25% for operations, if they don't spend at least \$1.00 on the airport. Recognizing reality, he stated that if you keep building something at 75% improvement and capital costs, sooner or later you are going to accumulate rather massive maintenance costs. They would like this changed so that they have the flexibility of determining from year to year how much they will spend on capital outlay without going through the technicality of "spending some money on the airport" out of the room tax. They would like to make the airport self-sufficient. The way the law stands now, if they do not spend money on the airport, they get caught in that 75-25% deal.

Mr. John Gianotti, Harrah's, testified in support of this change. He noted that he spearheaded this bill through the Legislature in

1969 and the intent at that time, he stated, was to develop a facility for the airport and they thought this was the best method to do it. He feels it will give them the flexibility of maintaining the good recreation programs that they have in Douglas County. He has sat on the Recreation Board and knows what they are doing and he feels they need this flexibility.

ASSEMBLY BILL 611 and SENATE BILL 163:

Mr. Russ McDonald, testified on this bill. He stated there is a constitutional problem. At this moment, he testified, the question of the sale of tax delinquent property, disposition of the proceeds is not accomodating. SENATE BILL 163 sets up a fair method at the moment; there is no uniformity among the counties as to what happens. However, there seems to be a constitutional problem. The majority, as far as constitutional law cases are concerned, is that the delinquent tax payer has an opportunity in other states to come back after the taxes are paid and get the differences. He stated that our law is silent on that and he know that the District Attorney of Douglas County has advised the treasurer there not to do certain things. He explained the procedure Washoe County followed while he was County Manager of that county. SENATE BILL 163, as amended from its original form, does set up a reasonable time, in his opinion, in which the delinquent tax payer who has lost his property can come in and pick it up. If he doesn't, it goes into the county funds. He is in favor of that. They urge a do pass on SB 163 as written.

Mr. Bob Hatfield, Douglas County Manager, testified on ASSEMBLY BILL 611, stating that he does have problems with this bill. He feels that if a tax is owed on a piece of property, there is a reasonable time and reasonable notice. They are not equipped in Douglas County to deal with some form of massive administrative program to double-check and recheck what someone else owes and to get into a sophisticated rebate type of situation because you failed to pay your taxes. They do not want to be in the real estate business in Douglas County; they would prefer everyone to pay their taxes so they could get on with business. He mentioned that it is not a matter of them selling the property the day after the taxes are due, by any means. There is a regular normal process. They believe that SENATE BILL 163 establishes a good procedure; there are certain fees that you are obligated to pay if they sell the property and the party can make a claim for the return of their property under this bill. Mr. Russ McDonald added that the provision for return is reduced to one year now, from three years, which he feels is a good procedure. SENATE BILL 163 does one thing that Mr. McDonald stated most counties do not recognize and that would delete the commission paid to the County Treasurer for his services in selling tax delinquent property. He feels this bill meets the constitutional test and at the same time will allow that flow.

There being no further business to consider, Chairman Price

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adjourned this meeting at 5:40 p.m.

Mr. Dan Miles distributed a document supplied by the Department of Taxation on the Effect of AB 616 on Districts. This is attached hereto as Exhibit "H".

Respectfully submitted,

*Anne M. Peirce*

Anne M. Peirce,  
Assembly Attache

FISCAL NOTE

BDR 32-1861  
A.B. 750  
S.B.

• LOCAL GOVERNMENT FISCAL IMPACT  
(Legislative Counsel Bureau Use Only)

Date April 23, 1979

Currently, the County Motor Vehicle Fuel Tax Law permits counties to impose an excise tax of 1¢ or 2¢ per gallon on motor vehicle fuel (gas). This bill would increase the maximum county fuel tax to 4¢ per gallon.

Eight counties have no county tax and would be unaffected--Elko, Esmeralda, Eureka, Lander, Lincoln, Lyon, Mineral and Storey.

One county has a 1¢ tax--Pershing. Eight counties impose the 2¢ tax--Carson City, Churchill, Clark, Douglas, Humboldt, Nye and Washoe.

Assuming the eight counties currently imposing the 2¢ tax increase their rate to 4¢ effective FY 1979-80, the potential revenue increases are outlined below.

<u>Gasoline Only</u> <u>Increase Gas Tax 2¢</u>	<u>Estimated</u> <u>1979-80</u>
Carson City	\$ 468,040
Churchill	217,585
Clark	5,325,698
Douglas	226,577
Humboldt	300,325
Nye	195,751
Washoe	2,563,524

Signature E.A. S. Don  
Title Deputy Fiscal Analyst

Board of Mineral County Commissioners

P. O. BOX 1457  
HAWTHORNE, NEVADA 89315

GOVERNING BOARD FOR THE TOWNS OF  
HAWTHORNE, LUNING and MINA  
LIQUOR BOARD  
GAMING BOARD

XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX  
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XXXXXXXXXXXXXXXXXXXX

Allen E. Conelly, Chairman      January 26, 1977  
Bill M. Williams, Member  
Max M. Chilcott, Member

Jonathan Hicks, Chairman  
Walker River Paiute Tribal Council  
Schurz, Nevada 89427

RECEIVED

Date 1-28-77  
Walker River Paiute  
Tribe

Re: County owned heirship lands within the exterior  
boundaries of the Walker River Indian Reservation.

Dear Mr. Hicks:

Reference is herewith made to our letter dated November 22nd.,  
1977 wherein the Board of Mineral County Commissioners directed us to ask  
the District Attorney to obtain a written opinion from the Attorney General  
on the following question:

"Could Mineral County convey whatever title they have to heir-  
ship property situate within the exterior boundaries of the  
Walker River Paiute Indian Reservation through Quit Claim Deed  
being authorized to either the Walker River Paiute Tribe or to  
the Bureau of Indian Affairs?"

The District Attorney furnished us with a copy of letter dated  
January 4th., 1977, that he received from the office of the Attorney  
General for the meeting of the Board held on January 20th., 1977.

The Board, after review, directed us to furnish the Tribal  
Council with a copy of said letter and ask you for suggestions in the  
matter.

Very truly yours;

BOARD OF MINERAL COUNTY COMMISSIONERS

BY *Wanda F. Darlow*  
CLERK OF THE BOARD.

MGB:clh

EXHIBIT B <sup>818</sup>



STATE OF NEVADA  
OFFICE OF THE ATTORNEY GENERAL  
CAPITOL COMPLEX  
SUPREME COURT BUILDING  
CARSON CITY 89710

CERT LIST  
ATTORNEY GENERAL

January 4, 1977

Honorable Larry G. Bettis  
Mineral County District Attorney  
P. O. Box 1217  
Hawthorne, Nevada 89415

Dear Larry:

This letter is in response to your request of December 7, 1976, seeking an opinion on the following question.

Can Mineral County convey, by way of quitclaim deed, whatever title it has in trust properties held by the county as a result of failure of payment of property taxes to either the Walker River Paiute Tribe or to the Federal Bureau of Indian Affairs where such property is situated within the exterior boundaries of the Walker River Paiute Indian Reservation?

The answer to your question is governed by the provisions of subsection 2 of NRS 361.585 wherein it is stated:

"The county treasurer and his successors in office, upon obtaining a deed of any property in trust under the provisions of this chapter, shall hold such property in trust until the same is sold pursuant to the provisions of this chapter."

(Emphasis added)

Such section mandates that the property held in trust by the county treasurer be sold pursuant to the provisions of NRS 361.595 and 361.603, copies of which are

EXHIBIT C 819

Honorable Larry G. Pettis  
January 4, 1977  
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enclosed. The provisions of NRS 361.595 and 361.603 are explicit with respect to how the subject property may be disposed of and do not permit a gratuitous disposition of said property by quitclaim deed.

We, therefore, advise you that any implementation of the desired procedure with respect to the disposition of the trust property can only occur after appropriate legislative changes in the statutes of Nevada.

I hope this information will be of some help to you. If you have any further questions with regard to this matter, please do not hesitate to contact me.

Sincerely,

ROBERT LIST  
Attorney General

By *Scott Heaton*  
Scott Heaton  
Deputy Attorney General

SH/ema

Enclosure

EXHIBIT C

820

3

NEVADA INDIAN COMMISSION  
1135 TERMINAL WAY - SUITE 109  
RENO, NEVADA 89502  
(702) 784-6248

WALKER RIVER INDIAN RESERVATION (MINERAL AND LYON COUNTIES)

*Allotment Lands (Individually Owned)	Gov't Owned Lands (In name of U.S. ad ministered by BIA)	Tribal Lands (Owned by Tribe)
8,751 acres	964 acres	313,690 acres

- \* a) Each allotment contains 20 acres of land.
- b) There are 438 allotments on the Walker River Reservation.
- c) Total undivided fee interest amounting to 24.75 acres is spread over 20 allotments (400 acres).
- d) The number of heirs on each of the 20 allotments with fee interests ranges from 5 to 33 heirs.
- e) The maximum total undivided interest which might conceivably be transferred back to the tribe at this date is 24.75 acres.

FALLON INDIAN RESERVATION (CHURCHILL COUNTY)

*Allotment Lands (Individually Owned)	Tribal Lands (Owned by Tribe)
4,640 acres	3,480 acres

- \* a) Each allotment contains 10 acres of land.
- b) There are 464 allotments on the Fallon Indian Reservation.
- c) Total undivided fee interest amounting to 42.5 acres is spread over 16 allotments (160 acres)
- d) The number of heirs on each of the 16 allotments with fee interests ranges from 2 to 30 heirs.
- e) The maximum total undivided interest which might conceivably be transferred back to the Fallon Indian Reservation at this date is 42.5 acres.



SUMMIT LAKE INDIAN RESERVATION (HUMBOLDT COUNTY)

*Allotment Lands (Individually Owned)	Tribal Lands (Owned by Tribe)
764 acres	10,862 acres

- \* a) The number of acres in each allotment ranges from 53 to 80 acres.
- b) There are 9 allotments on the Summit Lake Reservation.
- c) Total undivided fee interest amounting to 13.3 acres is spread over two 80 acre allotments (160 acres).
- d) The number of heirs on each of the two allotments with fee interests ranges from 19 to 26 heirs.
- e) The maximum total undivided fee interest which might conceivably be transferred back to the Summit Lake Reservation at this date is 13.3 acres.

FORT MCDERMITT INDIAN RESERVATION (HUMBOLDT COUNTY)

*Allotment Lands (Individually Owned)	Tribal Fee Lands (Taxable lands owned by tribe; not in trust)	Tribal Lands (Owned by Tribe)
145 acres	160 acres	16,351 acres

- \* a) The number of acres in each allotment ranges from 2 to 80 acres.
- b) There are 5 allotments on the Fort McDermitt Reservation.
- c) Total undivided interest amounting to 2.2 acres is spread over one 40 acre allotment (40 acres).
- d) There are 28 heirs on this one allotment.
- e) The maximum total undivided fee interest which might conceivably be transferred back to the Fort McDermitt Reservation at this date is 2.2 acres.

#### PUBLIC DOMAIN LANDS

There exists within the public domain in Nevada other allotment lands totaling approximately 62,556 acres. These allotments are located outside of Indian reservations and as such are not affected by S.B. 158.

#### OTHER INDIAN RESERVATIONS AND OTHER PROPERTY

The remaining seventeen Indian reservations and colonies in the State of Nevada do not contain allotment lands. Hence, S.B. 158 does not affect them.

Stewart Indian School is comprised of 3,102 acres of government owned land and the Wildhorse Reservoir is comprised of 3,981 acres of government owned land. S.B. 158 does not affect these lands which are owned by the U.S. and administered by the Bureau of Indian Affairs.

ALLOTMENT LANDS  
(INVOLVED IN SB 158)

OTHER LANDS  
(NOT INVOLVED IN SB 158)

INDIAN RESERVATIONS	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	COUNTY
	ACRES PER ALLOTMENT	TOTAL NUMBER OF ALLOTMENTS	NUMBER OF ALLOTMENTS W/UNDIVIDED INTERESTS	TOTAL ALLOTED ACREAGE	TOTAL UNDIVIDED FEE INTERESTS INVOLVED IN ACRES	NUMBER OF HEIRS PER ALLOTMENT	TRIBAL LAND ACREAGE	FEE TRIBAL LANDS (TAXABLE) IN ACRES	GOVERNMENT OWNED LAND IN ACRES	
TRUCKEE RIVER	20	438	20	8751	24.75	5 TO 33	313,690	—	964.23	MINERAL AND LYON
*FALLON	10	464	16	4640	42.5	2 TO 30	3,480	—	—	CHURCHILL
*SUMMIT LAKE	53-80	9	2	764	13.3	19 TO 26	10,862	—	—	HUMBOLDT
*F.E. MCDELPHITT (NEVADA SIDE)	2-80	5	1	145	2.2	28	16,351	160	—	HUMBOLDT
PYRAMID LAKE	—	—	—	—	—	—	476,668	—	—	WASHOE
TOAPA	—	—	—	—	—	—	1,185	—	—	CLARK
CAMPBELL RANCH	—	—	—	—	—	—	1,151	—	—	LYON
YOMBA CARSON COLONY	—	—	—	—	—	—	4,718	—	—	NYE
RENO/SPARKS	—	—	—	—	—	—	160	—	—	ORMSBY
RENO/SPARKS	—	—	—	—	—	—	28	—	—	WASHOE
DRESSLERVILLE	—	—	—	—	—	—	39	—	—	DOUGLAS
FALLON COLONY	—	—	—	—	—	—	60	—	—	CHURCHILL
WINNEMUCCA	—	—	—	—	—	—	340	—	—	HUMBOLDT
YERINGTON COLONY	—	—	—	—	—	—	22	—	—	LYON
BATTLE MOUNTAIN COLONY	—	—	—	—	—	—	683	—	—	LANDER
DUCK VALLEY (NEV. SIDE)	—	—	—	—	—	—	—	—	—	—

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ALLOTMENT LANDS  
(INVOLVED IN SB 158)

OTHER LANDS  
(NOT INVOLVED IN SB 158)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INDIAN RESERVATIONS	ACRES PER ALLOTMENT	TOTAL NUMBER OF ALLOTMENTS	NUMBER OF ALLOTMENTS W/UNDIVIDED INTERESTS	TOTAL ALLOTTED ACREAGE	TOTAL UNDIVIDED FEE INTERESTS INVOLVED IN ACRES	NUMBER OF HEIRS PER ALLOTMENT	TRIBAL LAND ACREAGE	FEE TRIBAL LANDS (TAXABLE) IN ACRES	GOVERNMENT OWNED LAND IN ACRES	COUNTY
WATER	—	—	—	—	—	—	3,814	—	—	NYE
COLONY	—	—	—	—	—	—	9.95	—	.37	WHITE PINE
USHUTE (NEV. SIDE)	—	—	—	—	—	—	70,489	—	—	WHITE PINE
ELKO COLONY	—	—	—	—	—	—	192	—	—	ELKO
SOUTH FORK	—	—	—	—	—	—	13,049	—	—	ELKO
STEWART SCHOOL	—	—	—	—	—	—	—	—	3,102	ORMSBY
TOTAL ACRES				14,300	82.75		1,061,264.95	160		
NOT AFFECTED BY SB158:										
WILDHORSE RESERVOIR									3,901	ELKO
PUBLIC DOMAIN LANDS				62,556						VARIOUS

RESERVATIONS AFFECTED BY SB158:

- WALKER RIVER INDIAN RESERVATION
- FALLON INDIAN RESERVATION (BUT NOT COLONY)
- SUMMIT LAKE INDIAN RESERVATION
- FORT McDERMITT RESERVATION

WALKER RIVER INDIAN RESERVATION

Allotment Number (20 acres ea.)	Fee Interest(s)	Total No. of Indian Heirs	Acres Involved	County
WR-268	1/6	13	3.3	MINERAL
WR-94	1/12	21	1.6	MINERAL
WR-280	1/54	10	.37	MINERAL
WR-3	5/162	33	.6	MINERAL
WR-333	5/162	33	.6	MINERAL
WR-374	5/81	15	1.2	LYON
WR-427	1/14	12	1.4	LYON
WR-487	1/40	35	.5	MINERAL
WR-82	1/18	5	1.1	MINERAL
WR-224	1/66	16	.3	MINERAL
WR-225	23/1584	24	.3	MINERAL
WR-478	1/288	13	.09	LYON
WR-8	*1/35 & 1/108	25	.5 & .18	MINERAL
WR-37	*1/18 & 1/54	8	1.1 & .37	MINERAL
WR-171	*1/3 & 1/9	5	6.7 & 2.3	MINERAL
WR-339	*1/72 & 1/216	24	.3 & .09	MINERAL
WR-343	*1/72 & 1/216	24	.3 & .09	MINERAL
WR-344	*1/432 & 1/1296	24	.05 & .02	MINERAL
WR-423	*1/36 & 1/108	23	.5 & .18	LYON
WR-424	*1/36 & 1/108	23	.5 & .18	LYON
20 allotments			<u>24.75</u>	

\*8 allotments (WR-8, 37, 171, 339, 343, 344, 423 and 424) contain 2 non-Indian heirs into its ownership.

FALLON INDIAN RESERVATION

Allotment Number (10 acres ea)	Fee Interest(s)	Total No. of Indian Heirs	Acres Involved	County
F-82	1/2	5	5	CHURCHILL
F-127	1/2	9	5	CHURCHILL
F-129	1/2	9	5	CHURCHILL
F-144	1/6	10	1.6	CHURCHILL
F-146	1/2	2	5	CHURCHILL
F-201	1/10	22	1	CHURCHILL
F-209	1/2	2	5	CHURCHILL
F-220	1/4	3	2.2	CHURCHILL
F-221	1/4	3	2.2	CHURCHILL
F-222	1/8	11	1.2	CHURCHILL
F-302	1/16	19	.6	CHURCHILL
F-313	1/16	30	.6	CHURCHILL
F-382	1/3	30	3.3	CHURCHILL
F-438	1/6	6	1.6	CHURCHILL
F-439	1/6	6	1.6	CHURCHILL
<u>F-441</u>	1/6	6	<u>1.6</u>	CHURCHILL
16 allotments			42.5	

MCDERMITT INDIAN RESERVATION

CC-831 (40 acres)	1/18	28	2.2	HUMBOLDT
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SUMMIT LAKE INDIAN RESERVATION

(80 acres)				
CC-1	1/12	26	6.6	HUMBOLDT
<u>CC-507</u>	1/8	19	<u>10</u>	HUMBOLDT
2 allotments			16.6	



William Macdonald  
District Attorney  
County Counsel

# HUMBOLDT COUNTY DISTRICT ATTORNEY

HUMBOLDT COUNTY COURT HOUSE  
WINNEMUCCA, NEVADA 89445  
(702) 623-5081

March 2, 1979

Senate Committee on Taxation  
Nevada State Legislature  
Carson City, Nevada 89710

RE: SB 158-Transfer of Indian Land

Humboldt County holds in trust an undivided 1/18th interest in 40 acres in Fort McDermitt Indian Reservation.

This parcel somehow found its way onto the tax roll, probably by a marriage to a non Indian. But the land, so far as we understand the law, cannot be sold or conveyed. Taxes weren't paid on it and therefore it went delinquent and passed to the treasurer.

It was advertized for sale once by the county treasurer as delinquent property but be-received no takers.

It does us no good for it to remain on the tax delinquent list and Humboldt County feels that an enabling law, such as SB 158, permitting, but not necessarily requiring, the transfer of this type of land would be good. It would permit us to remove what appears to be delinquent property from our records and also allow the tribe to clear the appearance of liens from their property.

It might also be helpful in improving relations between the tribe and the non-Indian community.

I regret that I was unable to personally appear to testify. If you have any questions, please let me know.

Yours truly,

A handwritten signature in black ink, appearing to read "W Macdonald".

WILLIAM MACDONALD

WM/kf

xc: County Assessor  
County Treasurer  
Board of County Commissioners  
State Indian Commission

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EXHIBIT G

EFFECT OF AB 616 ON DISTRICTS

	Base Budget 1978-79	Population	CPI	Expend- able Cap	Budget 1979-80 *Tentative	Gain or (Loss)
Carson City		1.1333	1.0747			
Carson Industrial Grid	13,800	15,640	16,808	16,808	12,150	4,658
Clark County		1.0472	1.0747			
Boulder City Library	73,033	76,480	82,193	82,193	*79,301	2,892
Clark Co. Library	1,928,516	2,019,542	2,170,402	2,170,402	*2,131,110	39,292
Henderson Library	83,545	87,488	94,024	94,024	*89,958	4,066
Kyle Canyon Water	63,847	66,861	71,855	71,855	*58,477	13,378
Moapa Valley Fire	58,466	61,226	65,799	65,799	*71,791	(5,992)
Southwest Fire	575,650	602,821	647,851	647,851	*1,093,275	(445,424)
Total				3,132,124	3,523,912	(391,788)
Douglas County		1.0858	1.0747			
Cave Rock	10,150	11,021	11,844	11,844	29,034	(17,190)
Douglas Co. Mosquito	35,199	38,219	41,074	41,074	41,199	(125)
Douglas Co. Sewer #1	1,171,782	1,272,321	1,367,363	1,367,363	1,428,867	(61,504)
Elk Point Sanitation	16,000	17,373	18,671	18,671	19,000	(329)
Gardnerville Ranchos	116,740	126,756	136,225	136,225	*186,300	(50,075)
Kingsbury Fire	162,936	176,916	190,132	190,132	251,894	(61,762)
Kingsbury GID	312,320	339,117	364,449	364,449	612,549	(248,100)
Lakeridge	12,435	13,502	14,511	14,511	12,340	2,171
Lake Tahoe Fire	911,231	989,415	1,063,324	1,063,324	1,004,170	59,154
Morgan Creek Estates	6,625	7,193	7,731	7,731	4,301	3,430
Norla Bay	15,900	17,264	18,554	18,554	16,258	2,296
Oliver Park	21,332	23,162	24,893	24,893	19,112	5,781
Round Hill	143,325	155,622	167,247	167,247	180,015	(12,768)
Skyland	21,950	23,833	25,614	25,614	22,450	3,164
Tahoe Douglas	326,600	354,622	381,113	381,113	370,370	10,743
Topaz Ranch Estates	25,800	28,014	30,106	30,106	27,800	2,306
Zephyr Cove	9,900	10,749	11,552	11,552	8,575	2,977
Zephyr Heights	15,380	16,700	17,947	17,947	20,525	(2,578)
Zephyr Knolls	2,100	2,280	2,451	2,451	2,100	351
Total				3,894,801	4,256,859	(362,058)
Elko County		1.0646	1.0747			
Elko TV	29,350	31,246	33,580	33,580	33,491	89
Eureka County		1.0554	1.0747			
Eureka Co. TV**	10,725	11,319	12,165	12,165	15,000	(2,835)
Diamond Vly Weed	2,600	2,744	2,949	2,949	2,790	159
Total				15,114	17,790	(2,676)

\*\*New ad valorem District created 1979-80; Base developed by taking expenditures of 2 merged Districts.



EFFECT OF AB 616 ON DISTRICTS

	Base Budget 1978-79	Population	CPI	Expend- able Gap	Budget 1979-80 *Tentative	Gain or (Loss)
Humboldt County		1.0494	1.0747			
Golconda Fire	25,675	26,943	28,956	28,956	22,275	6,681
Humboldt Fire	5,093	5,345	5,744	5,744	6,100	(356)
McDermitt Fire	20,634	21,653	23,271	23,271	29,200	(5,929)
Orovada Fire	10,975	11,517	12,377	12,377	11,165	1,212
Paradise Fire	7,820	8,206	8,819	8,819	10,716	(1,897)
Pueblo Fire	18,328	19,233	20,670	20,670	21,555	(885)
Winnemucca Rural Fire	86,220	87,331	93,855	93,855	102,364	(8,509)
Total				193,692	203,375	(9,683)
Lander County		1.0097	1.0747			
Lander Co. Sewer & Wtr. #2	52,672	53,183	57,156	57,156	60,393	(3,237)
Lincoln County		1.0435	1.0747			
Pahranagrat Vly Fire	16,400	17,113	18,392	18,392	30,920	(12,528)
Pioche Fire	13,600	14,192	15,252	15,252	10,409	4,843
Total				33,644	41,329	(7,685)
Lyon County		.9161	1.0747			
Central Lyon Fire	69,000	63,211	67,933	67,933	102,635	(34,702)
Mason Vly Fire	55,301	50,661	54,446	54,446	62,466	(8,020)
No. Lyon Co. Fire	5,460	5,002	5,376	5,376	70,380	(75,004)
Penrose	13,246	12,135	13,041	13,041	13,041	-0-
					No Budget	
Smith Vly Fire	11,900	10,902	11,716	11,716	14,270	(2,554)
Total				152,512	262,792	(110,280)
Nye County		1.0404	1.0747			
Pahrump Swim Pool	19,600	20,392	21,915	21,915	15,000	6,915
Washoe County		1.1301	1.0747			
Crystal Bay	29,600	33,451	35,950	35,950	24,460	11,490
Horizon Hills	5,000	5,651	6,073	6,073	6,073	-0-
Incline Vlg.	547,560	618,798	665,022	665,022	476,735	188,287
No. Lake Tahoe Fire	765,943	865,592	930,252	930,252	874,890	55,362
Palomino Vly	45,873	51,841	55,714	55,714	*58,325	(2,611)
Truckee Meadows Fire	1,343,130	1,517,871	1,631,256	1,631,256	1,739,539	(108,283)
Verdi TV	12,033	13,598	14,614	14,614	13,750	864
Total				3,338,881	3,193,772	145,109
Multi County		1.1301				
Carson Truckee Wtr	86,000	97,189	104,449	104,449	119,000	(14,551)
State-wide Total				10,994,676	11,739,863	(745,187)

EXHIBIT H

## EFFECT OF SB 204 ON DISTRICTS

	Base Actual 1977-78	Population	CPI	Expend- iture Cap	*Tentative Budget 1979-80	Gain or (Loss)
Carson City		1.1934	1.1611			
Carson Industrial	4,300	5,132	5,958	5,958	12,150	(6,192)
Clark County		1.0913	1.1611			
Boulder City Library	82,745	90,300	104,847	104,847	*79,301	25,546
Clark Co. Library	1,601,436	1,747,647	2,029,193	2,029,193	*2,131,110	(101,917)
Henderson Library	73,313	80,006	92,896	92,896	*89,958	2,938
Kyle Canyon Water	53,803	58,715	68,174	68,174	*58,477	9,697
Moapa Vly Fire	26,530	28,952	33,616	33,616	*71,791	(38,175)
Southwest Fire	328,171	358,133	415,828	415,828	*1,093,275	(677,447)
Total				2,744,554	3,523,912	(779,358)
Douglas County		1.1575	1.1611			
Cave Cock	2,818	3,262	3,787	3,787	29,034	(25,247)
Douglas Co. Mosquito	22,753	26,337	30,579	30,579	41,199	(10,620)
Douglas Co. Sewer #1	1,116,728	1,292,613	1,500,853	1,500,853	1,428,867	71,986
Elk Point Sanitation	10,193	11,798	13,699	13,699	19,000	(5,301)
Gardnerville Ranchos	76,226	88,232	102,446	102,446	*186,300	(83,854)
Kingsbury Fire	133,907	154,997	179,967	179,967	251,894	(71,927)
Kingsbury GID	59,258	69,184	80,329	80,329	612,549	(532,220)
Lakeridge	5,411	6,263	7,272	7,272	12,340	(5,068)
Lake Tahoe Fire	849,373	983,149	1,141,535	1,141,535	1,004,170	137,365
Logan Creek Estates	1,749	2,024	2,351	2,351	4,301	(1,950)
Marla Bay	6,635	7,680	8,917	8,917	16,258	(7,341)
River Park	15,135	17,519	20,341	20,341	19,112	1,229
Round Hill	187,010	216,464	251,336	251,336	180,015	71,321
Skyland	22,357	25,878	30,047	30,047	22,450	7,597
Tahoe Douglas	271,205	313,920	364,492	364,492	370,370	(5,878)
Topaz Ranch Estates	21,835	25,274	29,346	29,346	27,800	1,546
Zephyr Cove	9,573	11,081	12,866	12,866	8,575	4,291
Zephyr Heights	7,265	8,409	9,764	9,764	20,525	(10,761)
Zephyr Knolls	712	824	957	957	2,100	(1,143)
Total				3,790,884	4,256,859	(465,975)
Elko County		1.0425	1.1611			
Elko TV	19,433	20,259	23,523	23,523	33,491	(9,968)
Eureka County		1.0776	1.1611			
Eureka TV**	13,969	15,053	17,478	17,478	15,000	2,478
Diamond Vly Week	2,647	2,852	3,312	3,312	2,790	522
Total				20,790	17,790	3,000

\*\*New ad valorem District created 1979-80; Base developed by taking expenditures of 2 merged Districts.

EXHIBIT H

EFFECT OF SB 204 ON DISTRICTS

	Base Actual 1977-78	Population	CPI	Expend- iture Cap	Budget 1979-80 *Tentative	Gain or (Loss)
Humboldt County		1.1067	1.1611			
Golconda Fire	5,544	6,136	7,117	7,117	22,275	(15,158)
Humboldt Fire	-0-			-0-	6,100	(6,100)
McDemmitt Fire	4,488	4,967	5,762	5,762	29,200	(23,438)
Orovada Fire	32,762	36,258	42,099	42,099	11,165	30,934
Paradise Fire	5,675	6,281	7,292	7,292	10,716	(3,424)
Pueblo Fire	1,110	1,228	1,426	1,426	21,555	(20,129)
Winnemucca Rural Fire	13,624	15,078	17,507	17,507	102,364	(84,857)
Total				81,203	203,375	(122,172)
Lander County		1.0243	1.1611			
Lander Co. Sewer & Water	39,092	40,042	46,493	46,493	60,393	(13,900)
Lincoln County		1.0178	1.1611			
Pahrnagratt Vly Fire	5,579	5,678	6,593	6,593	30,920	(24,327)
Pioche Fire	6,972	7,096	8,239	8,239	10,409	(2,170)
Total				14,832	41,329	(26,497)
Lyon County		.9234	1.1611			
Central Lyon Fire	86,219	79,615	92,441	92,441	102,635	(10,194)
Mason Vly Fire	55,071	50,853	59,045	59,045	62,466	(3,421)
No. Lyon Co. Fire	9,561	8,829	10,251	10,251	70,380	(60,129)
Penrose						
Smith Vly Fire	12,648	11,679	13,561	13,561	14,270	(709)
Total				175,298	249,751	(74,453)
Nye County		1.0422	1.1611			
Pahrump Swim Pool	18,413	19,190	22,282	22,282	15,000	7,282
Washoe County		1.1727	1.1611			
Crystal Bay	18,953	22,226	25,807	25,807	24,460	1,347
Horizon Hills						
Incline Vlg	387,842	454,822	528,094	528,094	476,735	51,359
No. Lake Tahoe Fire	588,668	690,331	801,543	801,543	874,890	(73,347)
Palomino Vly	19,480	22,844	26,524	26,524	*58,325	(31,801)
Truckee Meadows Fire	736,816	864,064	1,003,265	1,003,265	1,739,539	(736,274)
Verdi TV	9,135	10,713	12,438	12,438	13,750	(1,312)
Total				2,397,671	3,187,699	(790,028)
Multi County		1.1727	1.1611			
Carson Truckee Wtr	86,787	101,775	118,171	118,171	119,000	(829)
State Wide Total				9,441,659	11,720,749	(2,279,090)

EXHIBIT H