

PRESENT: Chairman Norman Glaser  
Vice-Chairman Floyd Lamb  
Senator Carl Dodge  
Senator Jim Kosinski  
Senator Mike Sloan

ABSENT: Senator William Raggio  
Senator Don Ashworth

GUESTS: Mr. Frank Daykin, Legal Counsel, Legislative Counsel  
Bureau  
Mr. Ron Sparks, Fiscal Analyst, Legislative Counsel  
Bureau  
Dr. Claude Perkins, Superintendent, Cl. Co. Sch. Dist.  
Mr. Sam Mamet, Clark County  
Mr. Jim Shields, Nevada State Education Association  
Mr. Marvin Leavitt, City of Las Vegas  
Mr. Gary Milliken, Clark County Assessor's Office  
Mr. Robert Sullivan, Carson River Basin Council of  
Governments  
Mr. Don Hataway, City Manager, Carson City  
Mr. G.P. Etcheverry, Nevada League of Cities  
Ms. Debra Sheltra, Homeowner's Assn.'s, Washoe County

The meeting was called to order at 1:40 p.m. on Tuesday, February 6, 1979, in Room 213, with Senator Norman Glaser in the Chair.

S.B. 54

Senator Floyd Lamb stated that he proposed to amend S.B. 54 to include the removal of the sales tax on food. Senator Lamb said this dollar loss would amount to approximately \$23.6 million; \$20 million is the State's share, \$3.6 million to the cities and counties. Senator Lamb said that the \$3.6 million would be replaced with corresponding legislation. The Senator also stated that the rebate for renters would be reduced from 6.8% to 4.9%; and the rebate to homeowners, including mobile home owners would amount to a reduction of \$1.64 to \$1.08 on the assessment rate.

Chairman Glaser explained to those present that there wasn't a draft of the legislation proposed by Senator Lamb available for this meeting, but one was being prepared for the meeting on Thursday, February 8, 1979.

Senator Lamb said that the State's .25¢, and the cities/counties share of .11¢, totaling a .36¢ reduction, would affect everyone across the board.

S.B. 54 (Cont.)

Senator Lamb also said that the total cost on his amended bill would be approximately \$185 million. Senator Dodge asked if this total figure included the \$23.6 million for the removal of the sales tax on food? Mr. Ron Sparks, Fiscal Analyst, Legislative Counsel Bureau, stated that the \$185 million included everything mentioned in the bill regarding the sales tax on food, excepting the city/county relief portion, (\$3.6 million).

Mr. Frank Daykin, Legal Counsel, Legislative Counsel Bureau, stated that the only constitutional question that he had is whether it is possible to grant a form of rebate or allowance to all homeowners and to all renters. He said that the Nevada Constitution provides by law for uniform and equal rate of assessment and taxation. Mr. Daykin said that Senator Lamb's bill would not change the rate or manner of assessment, and it would change the rate of taxation in a uniform way, as it removes the .36¢ off the tax rate for all property in the State. Mr. Daykin said that in reviewing the requirement of uniform assessment of taxation from the standpoint of local government, the legislature is not discriminating in any way or departing from uniformity as far as local government is concerned because each local government gets whatever rate it has levied within the constitutional limit. Mr. Daykin said that in effect, the State is making an appropriation from the General Fund for the relief of homeowners and renters and the mechanism of dispersing this appropriation is to channel it through the county assessors for homeowners, and in the form of an allowance against their property tax. Mr. Daykin said that renters will receive direct refunds from the Department of Taxation. Mr. Daykin said, "I know of no case which has held that the State Legislature which possesses all powers not expressly or by necessary implication denied to it by the State or Federal constitution cannot make an appropriation of this kind, so if you view it as a direct appropriation, I think it is valid." He stated that if an argument is raised that in effect the appropriation is applicable to a reduction, it may be legal under Section 1, Article 10, of the Constitution. This section, Mr. Daykin stated, expressly permits the legislature to exempt from taxation, property for educational, scientific, or charitable purposes. However, Mr. Daykin said, this would raise the question, "Are homeowners as a class, legitimate objects of the legislature's charity?" He stated that in the past, the Supreme Court has upheld the Legislature's decision to include widows and orphans in this Section.

S.B. 54 (Cont.)

Senator Dodge asked if there might not be a third way to justify this action, by stating that all people in a certain class be treated uniformly and equally? Mr. Daykin answered that particular argument would stand up against an argument based on the equal protection clause of the Federal Constitution, but would not stand up, based upon the requirement of uniformity of equal rate under the Nevada Constitution.

Mr. Daykin said that he felt because the legislature is approaching this measure as a "stopgap" proposal, until the next general election, the courts may judge the intent as such. He said that in 1967, when the local school support tax was initiated, there was a legitimate question about constitutionality, and the legislature manufactured a "friendly" suit in order to receive an early ruling on the constitutionality. Mr. Daykin said it was felt at that time this would be logical fortification because if the tax was instituted and the Supreme Court ruled against it, there would have been serious problems, as budgets would have already been set against it, as well as reliances on the revenue in school districts, etc.

Mr. Daykin commented to Senator Dodge that, "I think that most of you probably agree with me, that courts to a degree, judge constitutionality in the light of existing conditions...." He stated that Senator Lamb's bill includes a repeal measure so if Question 6 is passed, this legislation would no longer be in effect.

Senator Kosinski asked if the legislation's constitutionality might be further reinforced if a rebate were used rather than an allowance? Mr. Daykin answered that theoretically this might be true, but if the courts were to review the matter "through the forms of the substance" the courts would reach the same decision.

Senator Kosinski and Mr. Daykin continued to discuss the mechanism of relief, and Mr. Daykin said that an argument in favor of the allowances is that the rebate would have to be in the form of an annual disbursement. He said that for the majority of the homeowners who have mortgages the allowance would probably be monthly in that it will result in a reduction of the monthly payment upon the mortgage.

Senator Dodge questioned the manner in which rebates would have to be made. The Senator stated that the Department of Taxation would have to file the rebates, make the calculations, and mail out the checks. Mr. Daykin agreed that a great deal of work would be involved, but deferred to the Department

of Taxation for the exact amount of administrative costs. Mr. Daykin said, "the preference is to return money to the citizens rather than spend it in the process of government."

Senator Dodge asked if he would be entitled to tax relief on two residences if he owned them both, lived in one and did not rent the other? Mr. Daykin said that in Section 5 of S.B. 54, this is covered by the phrase "primary residence" and the second home would not be entitled to any tax relief.

Senator Dodge asked if the 4.9% relief to renters is intended to be the only reduction on that particular property? Mr. Daykin said that the theory is that the owner reflects his own tax payment in the rent amount he charges, and therefore in order to ensure that the renter actually receives the relief, the refund is made directly to him.

Senator Dodge asked what category an owner of a mobile home would be in, if he also owned the land on which the home was situated? Mr. Daykin responded that if the individual owns both the mobile home and the property, he receives a tax allowance against the taxes on both; however, if the land is leased, then an allowance is given on the mobile home, and a rebate can be received against the rent paid on the lot.

Senator Dodge asked if this bill contained a method for changing the taxing process on mobile homes? Mr. Daykin answered "no".

Senator Kosinski asked if there are any existing mechanisms whereby this statute could be taken before the court for declaratory judgement on its constitutionality? Mr. Daykin said this could occur if a county assessor refused to administer the allowance, or the Department of Taxation refused to issue a rebate.

Senator Kosinski asked if this was going to be effective July 1, 1979? Mr. Daykin responded, "yes".

Senator Dodge stated that in referencing the passage of the sales tax, the legislature requested that the Director of the Tax Commission order the necessary forms prior to July 1st, and he refused. Senator Dodge said that the legislature then had a writ of mandamus filed which gave original jurisdiction to the Supreme Court, and the act was heard on its merits.

Mr. Daykin said that a similar "trigger" could be put into this act.

Mr. Daykin said to Chairman Glaser, that the rate of assessment would not have to be at the \$5.00 limit in order for a tax relief to be realized, because the .36¢ being removed would effect the local entity at whatever rate they currently levied.

Mr. Daykin stated to Senator Dodge that if a tax rate is set at the actual deduction level arrived at in S.B. 54 (\$5.00 less the .36¢ and \$1.08 = \$3.56), as suggested in the Governor's bill of \$3.50 the 1st year and \$3.20 the second year, there would be a dual loss in revenue. This would occur, Mr. Daykin said, because the rate would affect homeowners and commercial property as well.

Chairman Glaser excused Mr. Daykin, and said that they may want to reach him later in his office for further information.

Mr. Ronald Sparks, Fiscal Analyst, Legislative Counsel Bureau gave the particulars of the mechanics and figures of Senator Lamb's proposed legislation. Mr. Sparks said that it was the intent in restructuring the bill to leave the State impact at the same amount; therefore, in removing the sales tax on food, the rebate amounts had to be reduced. Mr. Sparks said that the .36¢ impact is a loss in General Fund dollars of \$20.2 million (same as S.B. 54), for the first fiscal year; and the \$1.08 rebate to homeowners and mobilehome owners would cost \$22 million for the first fiscal year. Mr. Sparks stated that the rent rebate of 4.9% would be a loss of \$21.3 million; and if a mobilehome owner rents his land, this is a loss of \$1.8 million. And, Mr. Sparks said that when the sales tax is removed from food, the State would lose in General Fund revenue, \$13.6 million. Mr. Sparks added that the State would also probably be required by the current school funding formula to pick up the 1% Local School Support Tax which is another \$6.9 million. The total state level impact is \$85.8 million, \$45 million of which will have to be appropriated in the bill.

To Senator Dodge, Mr. Sparks said that the total impact to the State in the second fiscal year will be \$99 million; and the second year loss for cities/counties will be \$3.9 million.

Chairman Glaser questioned if this new bill could also include the county gaming tax refund, real property transfer tax, etc.? Senator Dodge said this bill should either be amended to include these items, or a companion bill created.

Senate Committee on .....  
Date: Feb. 6, 1979 .....  
Page: Six .....

Senator Lamb said that he would like to see two bills presented.

Senator Kosinski asked what the projected surplus for the Biennium will be if the tax proposals are passed? Mr. Sparks said that using Senator Lamb's \$184 million bill, there would be approximately \$34 million in unappropriated surplus.

Senator Dodge asked if this legislation offered enough tax relief so the public will not desire to pass Question 6? Mr. Sparks said that S.B. 54 did provide the homeowner with 40% relief if his taxes were at the \$5.00 limit; and the new bill provides property tax relief of 28.8% and the remainder is covered by the exemption of the sales tax on food, (Mr. Sparks commented that the exact percentage saved on the sales tax on food cannot be computed). Senator Sloan commented that every mobilehome owner and renter will have incentive to vote on the new bill, because with Proposition 6 they will repeal their newly established tax reduction.

Dr. Claude Perkins, Superintendent, Clark County School District, stated that it appears that the overall assessed valuation for funding purposes under S.B. 54 would not be affected. Dr. Perkins said that the only effect would be the State reimbursement to local school districts, which should be kept in conjunction with the Nevada Plan for allotment.

Senator Kosinski said that he questioned how the Nevada Plan could be retained in its exact form, and yet initiate plans for reduction in expenditures. Dr. Perkins said that Clark County has been cognizant of economizing for some time and it was his understanding that the kind of reductions proposed are associated with the State surplus and not necessarily associated with services that are rendered to school children. Dr. Perkins said that over the past nine to ten years, the Clark County School District has grown to 20,000 students, and this constitutes a certain amount of growth and inflation in costs. Dr. Perkins felt that he could present a strong case for the expenditure pattern of the Clark County schools.

Mr. Sam Mamet, Clark County representative, said that in reference to a budget "cap", the Clark County Commissioners would support such an expenditure limit as long as the formula was reasonable; if it protected outstanding debts; and if the Commissioners were consulted on the legislation prepared for this matter. Mr. Mamet commented to Senator Dodge that two of the Governor's tax proposals were introduced in the Assembly on February 2, but he hadn't seen the budget "cap" bill.

Senate Committee on \_\_\_\_\_  
Date: Feb. 6, 1979Page: Seven

Mr. Jim Shields, Nevada State Education Association, said that his Association would like the record to show that they support the modified version of S.B. 54. Mr. Shields commented that any other tax plan would have an adverse effect on the general sharing revenue funds that flow to Nevada. He said that local tax effort does affect the Federal dollars for Nevada.

Senator Sloan commented that Mr. Shield's statement on the general fund revenue sharing is contradictory to what has been heard in previous testimonies, and he suggested that another opinion should be heard.

Mr. Marvin Leavitt, City of Las Vegas, said Las Vegas supports the concepts of the modified version of S.B. 54. Mr. Leavitt said that the city officials would also like to have an opportunity to review any proposals for implementing a budget "cap". Mr. Leavitt said to Senator Sloan that his group would be glad to compose a methodology for overcoming the loss of revenue from a "cap" on their growth tax.

Senator Dodge asked Mr. Leavitt if he had any problem with giving a relief to the mobilehome owners, even if there is a lesser tax burden on them at the outset? Mr. Leavitt responded that in his own opinion, all residential property, including mobile homes, should be taxed at their market value; especially since the taxes on mobile homes is computed on their depreciating value when the property is not depreciated.

Mr. Gary Milliken, Clark County Assessor's office, distributed a handout showing the cost of implementing the allowance program, and a suggested form for the homeowner's declaration (Exhibits "B" and "C").

Senator Dodge asked if these costs were based on the assumption that the owner-occupants would receive the allowance? Mr. Milliken said "yes", and the form could either have a reduced tax shown, or the actual tax less the allowance, for a net figure.

Chairman Glaser asked if the cost of \$135,000 for the first year will diminish in succeeding years? Mr. Milliken replied it should lessen due to reduced computer programming expenses.

Senator Lamb asked what percent of the populace would be affected by the allowance for mobilehome owners? Mr. Milliken said the answer would be the number of eligible mobilehome owners in Clark County (19,136) divided by the total number of maximum potential applicants (109,184).

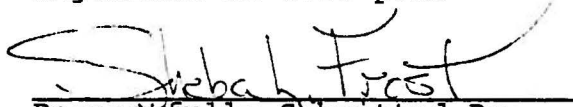
Mr. Robert Sullivan, Carson River Basin Council of Governments, commented that he felt the administrative costs of this type of legislation may be difficult to assimilate for the smaller, rural counties. Mr. Sullivan stated that the County Assessors in these counties may not have adequate funding for the increase in staff that would be required to implement this type of allowance program. Mr. Sullivan also stated that the bill makes the assumption that every county already has an accurate up-to-date assessment list, of owner-occupied homes and rentals; and that the office has the staff to process the mailing.

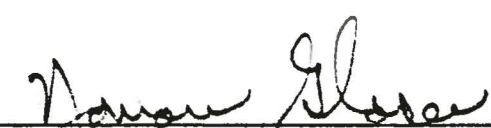
Chairman Glaser asked Mr. Don Hataway, City Manager, Carson City, if he saw the administration of this legislation as a major problem? Mr. Hataway said that the administrative set-up is done by computer and he doesn't see this as having a serious impact.

Mr. G.P. Etcheverry, Executive Director of the Nevada League of Cities, said that his organization does approve the basic concepts of S.B. 54. Mr. Etcheverry stated that Mr. Marvin Leavitt who had testified earlier does represent the Nevada League of Cities, as well as the fiscal officers of the seventeen incorporated cities. Mr. Etcheverry said that the local governments do have to "fight" with the Federal revenue sharing program representatives in regards to tax effort. Mr. Etcheverry said that the City of Ely in White Pine County didn't impose their optional sales tax, and that 1/2¢ was used against Ely in their tax effort.

Ms. Debra Sheltra, representing various homeowner's associations in Washoe County, stated that in Section 4 in Part I of S.B. 54, she felt the definition of "home" was discriminatory. Ms. Sheltra stated that many homes in Washoe County are situated on parcels that are larger than two acres. Senator Dodge stated that this is wording to guarantee that an allowance is only given to the land immediately surrounding the home, in order that a homeowner with one-thousand acres does not receive tax reduction for his entire amount of property, which is not directly related to his home.

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

  
Respectfully Submitted By:  
Sheba L. Frost, Secretary

  
Approved By: Senator Norman Glaser,  
Chairman



SENATE BILL 54**S. B. 54**

**SENATE BILL NO. 54—SENATORS LAMB, GIBSON, GLASER,  
HERNSTADT, BLAKEMORE, FAISS, SLOAN, D. ASH-  
WORTH, KOSINSKI, ECHOLS, DODGE, JACOBSEN, YOUNG,  
NEAL, FORD AND WILSON**

JANUARY 19, 1979

Referred to Committee on Taxation

**SUMMARY—Provides tax abatement for certain  
homeowners and renters. (BDR 32-34)**

**FISCAL NOTE: Effect on Local Government: No.  
Effect on the State or on Industrial Insurance: Contains Appropriation.**

**EXPLANATION—Matter in *italics* is new; matter in brackets [ ] is material to be omitted.**

AN ACT relating to taxation; fixing a statutory limit on the general tax rate; providing an abatement of the effect of property taxes to certain homeowners and renters; making an appropriation; providing a penalty; and providing other matters properly relating thereto.

*The People of the State of Nevada, represented in Senate and Assembly,  
do enact as follows:*

- 1 SECTION 1. Chapter 361 of NRS is hereby amended by adding
- 2 thereto the provisions set forth as sections 2 to 13, inclusive, of this act.
- 3 SEC. 2. *The total ad valorem tax levy for all public purposes must*
- 4 *not exceed \$4.64 on \$100 of assessed valuation, except where a statute*
- 5 *specifically authorizes a greater levy for the payment of principal and*
- 6 *interest on an indebtedness of a local government.*
- 7 SEC. 3. *Sections 3 to 13, inclusive, of this act may be cited as the*
- 8 *Tax Abatement Act.*
- 9 SEC. 4. *As used in the Tax Abatement Act:*
- 10 1. *"Home" means residential living quarters located in Nevada and*
- 11 *consisting of:*
- 12 (a) *A single dwelling unit or a unit which is an integral part of a larger*
- 13 *complex including without limitation a building which houses several*
- 14 *families or a building which contains residential units as well as units for*
- 15 *other purposes;*
- 16 (b) *The land upon which the unit is built and any surrounding land,*
- 17 *not to exceed 2 acres; and*
- 18 (c) *Outbuildings and facilities reasonably necessary for use of the unit*
- 19 *as residential living quarters.*

SB 54 "Tax Abatement Act"

Renters - No problem. Section 10 states that renter applicants must be filed with D. O. T.

Homeowners - following is a breakdown of owned residences. The fourth column is projected eligibility based on estimated owner occupied percentages.

Type	No.	Est. % Owner occupied	Projected Eligible
Detached Single family	76,623	95%	72,792
Townhouse	7,330	95%	6,964
Condominium	3,900	95%	3,705
Duplex	4,451	50%	2,226
Triplex	840	30%	252
Fourplex	8,665	30%	2,600
Apts. 5 units +	30,179	5%	1,509
Mobile homes	21,262	90%	19,136
	Max. potential applicants		109,184

Maximum projected total is assuming that all eligible applicants take advantage of the program.

Sec. 7 Par. 3. States that form must be furnished by the County Assessor "to each claimant.". The numbers above dictate that at least 115,000 forms be printed. Though procedures are not yet planned, we must assume from various sections of SB 54 that it will be necessary to provide copies of the application for: Tax Receiver (Sec. 8 Par. 4), Auditor (Sec. 8 Par. 1), Department of Taxation (Sec. 12) and naturally the original would be kept by the Assessor. The foregoing would necessitate at least four copies and five if a copy were to be maintained by the applicant.

The Personal Property Division recently ordered 5,500 4-copy NCR letter size credit memos for the senior citizens program. Cost of these forms was \$902.83 or \$16.42 per 100. (NCR forms alleviate usage of carbon paper and cuts clerical time spent on each application substantially). Assuming that the applications would be at least letter size, and that the volume of 115,000 applications could earn a 15% discount, the form cost would be: \$16,050.55. Letter size envelope cost is \$18.00 per thousand or \$2,070.00. Use of window envelopes would eliminate the need for address labels or typewritten envelopes if data processing could address the applications. Though postage costs are not directly charged to each department, the postage would nevertheless be charged to the County. The assumption is made that only the application would be mailed and not followed by an additional correspondence.  $109,184 \times 15\text{¢} = \$13,507.20$ . Breakdown of only material and postage with no labor cost is as follows:

115,000 Applications	\$16,050.55
115,000 Envelopes	2,070.00
Postage 109,184 x 15¢	16,377.60
	<u>\$34,498.15</u>

Labor - Projecting labor cost is probably the most difficult aspect of this program. We have no history on which to base incidents where additional work is required. We do know that approximately 35% of the senior citizens applications are either filed in person (which involves more time than mail apps.) or must be verified, audited or returned to the applicant for one reason or another. We must assume that the form will not be as detailed as the senior citizen application and will be more easily understood. An estimate of 20% of this type of "problem" application is made, or approximately 22,000 applications that will require other than "normal" processing. The majority of these problems can probably be solved by a phone call, but even so we must assume a minimum of 4 or 5 minutes on each call. If 80% can be solved by telephone, then approximately 1200 man hours will be spent on phone calls alone. (160 working days of 7 1/2 hrs.) Average field time per call, including travel, should be about 45 minutes. The number of field calls could run as high as 4,400, which means about 3,300 hours expended (440 work days = 2 full time field auditors)

In addition to insuring that eligible applicants receive applications, the following clerical procedures would probably take place.

1. Applications must be opened, checked for completeness, and date stamped for receipt thereof.
2. Completed apps. would then be checked against ownership rolls, either real property or mobile home. Parcel or decal number would be entered on application.

Applications not deemed calculable would be referred to audit personnel for phone or field check or returned to applicant for completion.

3. Appropriate information would be forwarded to data processing (either by list or direct entry) for listing and calculations.
4. Original applications would be noted as completed and filed in Assessor's Office.
5. D. P. List would be forwarded to Auditor showing description, name and address of applicant and dollar allowance of each claim.

The above processing seems relatively simple, discounting audit work. However, the problems that arise probably would not be in the complexity of the individual process, but in the numbers involved. Logistics concerning over 100,000 applications of any kind are phenomenal.

Minimum foreseeable man hours involved are detailed below. (Figures assume addressing, folding, stuffing - all premailing done by machine.)

Work days July 1 - Dec. 15 - 114 working days  
 Estimated time to open, stamp and check for completeness - 30 seconds each.

Estimated time to extract date (parcel or decal no.) and copy -  
 Minimum under ideal conditions using direct terminal - 20 seconds each  
 Minimum under ideal conditions using remote terminal - 30 seconds each

Maximum apps. that could be processed from receipt to extration of  
 information per person per day  
     using direct terminal - 500  
     using remote terminal - 450

The above figures indicate approximately 220 working days just in the opening, stamping and checking for completeness of 100,000 applications. Note the term "under ideal conditions." That term does not take into consideration any lag in computer response or any other interruption such as inquiries, phone calls, etc. If a quick review is built into the process as the time the processing is initiated, then the man hours spent would increase substantially.

Not including any administrative review, additional labor required would be:

- Clerical - to initiate processing and quick review - est. 1,700 man hours  
           to make contact on non-calculable apps by phone - 1,200 man  
           hours
- Audit - Field audits and checks on property - 3,300 man hours

Because of the time frames allowed in SB 54 the workload would be concentrated in a 6-month period which would indicate that the normal 230 work day year could not be considered in figuring personnel needs.

There are 114 work days between July 1, 1979 and December 15, 1979.

- Clerical - Minimum of 5 competent clerks (OAI)
- Audit - Minimum of 2 field auditors
- Administrative - One person must be given supervisory control of program, will exercise personnel duties and have ultimate audit control with program.

Labor costs as follows, include retirement, insurance and N.I.C.  
 Based on 6 months at entry level, 6 months step II.

5 Office Assistant I - \$11,313.31	\$56,566.55
1 Supervisory Senior Office Assistant	14,638.03
2 Field Interviewers (Auditor) OAIH	
@ 13,098.65	26,197.30
First Year Labor Cost Total -	<u>\$97,402</u>

Data Processing will facilitate implementation of the program and allow us to get by on the number of personnel above. The majority of the calculations would

be done by data processing along with listing and preparation for mailing. Possibility exists that data extraction on application could be done by D. P. Estimated D. P. costs are as follows. Those figures with asterisks are one time costs but are subject to approximately 10% per year maintenance.

Program for mailing applications -	\$750*
Run time for mailing applications -	450
Program for secured roll list and tags -	900*
Run cost for secured roll list and tags -	350
Program to tag mobile home roll -	800*
Run time to tag mobile home roll -	250
Total D. P. cost not including entry	<u>\$3,500</u>

Est. Costs SB 54 1st year of implementation - not including capital-space.

Preparation and mailing of applications	\$34,498.15
Labor	97,402.00
D. P.	3,500.00
	<u>\$ 135,400.15</u>

2/2/79sr

POSTCARD STOCK

EXHIBIT "C"

NECESSARY TO INCLUDE INSERT FOR 1ST YEAR

I hereby make application under the Tax Abatement Act of 1979 on the property described  
[redacted] ow for tax relief as described in Nevada Revised Statutes. By signature below I claim  
that I have maintained the below described property as my primary residence for at  
least 6 months of 1978.

Parcel or Decal #  
010-010-010

Jones, John J.  
1234 Main St.  
Henderson, NV 89015

Signature of applicant \_\_\_\_\_

Number & Street \_\_\_\_\_  
\_\_\_\_\_

Any person who willfully makes a false statement on a claim filed under the tax abatement  
act, if as a result of the false statement or proof receives such abatement, is guilty of  
a gross misdemeanor.

VERSE SIDE

Place  
Postage  
Stamp  
Here

CLARK COUNTY ASSESSOR  
200 E. CARSON AVENUE  
LAS VEGAS, NV 89101