

PRESENT: Chairman Norman Glaser  
Senator William Raggio  
Senator Carl Dodge  
Senator James Kosinski  
Senator Mike Sloan  
Senator Don Ashworth  
Mr. Ed Shorr,  
Fiscal Analyst

ABSENT: Senator Floyd Lamb (Excused for Subcommittee work)

GUESTS: Mr. Ray Crosby, Disabled American Veterans  
Mr. Wm. Whitehead, Department of Motor Vehicles  
Mr. Roy Nickson, Department of Taxation  
Mr. Homer Rodriguez, Carson City Assessor  
Mr. Gary Milliken, Representing Clark County Assessor  
Mr. Don Peckham, Washoe County Assessor

The meeting was called to order at 2:00 p.m., Tuesday, April 17, 1979 in Room 213, with Senator Norman Glaser in the Chair.

S.B. 433 "Enlarges class of disabled veterans exempt from vehicle privilege tax and reduces registration fee on certain of their vehicles."

Senator Kosinski: He stated that the primary purpose of S.B. 433, is contained in Lines 4, 5 & 6. Presently, he said that disabled veterans are entitled to an exemption up to \$10,000. In referencing Chap. 801 of the Federal law (Exhibit "A"), he said that in reading the language, the veteran has to be pretty severely disabled to qualify. The intent of S.B. 433, he said is to repeal the particular references of qualification in the Federal statute and base the benefit entirely on 100% disability as determined by the Veteran's Administration.

Mr. Ray Crosby: Disabled American Veterans. He said that this doesn't enlarge the class of veterans involved. The law permits only 100% disabled veterans to have the special license plates, but instead of having to pay just \$1.00 for the plates; due to an amendment in 1977 by the Senate Transportation Committee, the veterans have to pay the full price, plus \$1.00. Mr. Crosby said that there are 347, 100% disabled veterans in Nevada, and out of that amount, only about 1/2 will be using the license plate.

Senator Dodge: He asked where the specific language on license plates was in the bill.

Senator Kosinski: He said Page 3, line 47.

Senator Dodge: He asked about the language of Page One on the bill. He asked if this broaden the exemption of the \$10,000?

Mr. Crosby: He stated that it does broaden it, by bringing more people in.

Senator Dodge: He asked how many people would be affected by the change in the qualifying language?

Mr. Crosby: He said that up to this point, only 116 have taken advantage of the exemption; but there is a possibility of the entire 347.

Senator Don Ashworth: He clarified that Senator Dodge was asking how many more people would be included under the new definition of disability.

Mr. Crosby: He answered, none, because anyone who is 100% is entitled to the license plate.

Senator Kosinski: The Senator explained to Mr. Crosby that they were not discussing the license plates. He said that the Committee was concerned about what impact the change on Page One would have. He said that the fiscal note says, "The increase in percent of qualifying disability to 100% would decrease the number of veterans eligible by 936."

Mr. Crosby: He felt that this decrease was due to the fact that originally the bill stated 50% disability or more, and now going to just the 100%, eliminated all the other categories.

After further discussion on the various degrees of disabilities, Mr. Crosby told them that in three or four years the number of participating veterans may increase to 200, but the fiscal impact wouldn't be too great.

Senator Kosinski: He asked Mr. Ed Shorr, the fiscal analyst, to contact the Veteran's Administration and find out their exact definition of 100% disabled, and confirm the number of people in Nevada this qualification would effect.

Mr. Wm. Whitehead: Department of Motor Vehicles, Registration Division. He said that under the present exemptions, the veterans are exempt from the 60% class, up. He said that the veteran who has the 60% disability has a \$6,000 exemption; 70%, \$7,000 exemption; 80%, \$8,000 exemption; 90%, \$9,000. They are allowed this exemption, he stated, either in a privilege tax on their automobile, or on personal property.

Senator Kosinski: He asked how the Department determined that there would be a decrease in those eligible if this bill were in effect (See Fiscal Note, S.B. 433).

Mr. Whitehead: He said that he didn't get involved in the fiscal note, but he felt that the wording in the bill was concerned only with the 100% exemptions...He also, said that he would like for the Committee to note the automated costs that would be involved if only a \$1.00 fee were involved for the veteran's license plates, (Exhibit "B"). He added that Mr. John Ciardella,

Mr. Whitehead (Cont.): Chief of the Division of Registration felt that in order not to incur all the listed costs, the plate should be given for free. Mr. Whitehead said that this would be handled in the same manner as the legislative license plates.

Senator Kosinski: He asked Mr. Gary Milliken, Clark County Assessor's Office, if he understood the relationship between NRS 371.104 and the property tax law.

Mr. Milliken: He answered that for the real property exemption, the individual had to have a letter from the Veteran's Administration verifying their disability...and if NRS 371.104 were changed, they both would have to be changed.

Mr. Roy Nickson: Department of Taxation. He said that it is specified in NRS 361.1565 that, "the personal tax exemption to which a widow, orphan, child, totally blind person or veteran is entitled under various NRS statutes," which include disabled veterans is reduced to the extent that he is allowed an exemption from the vehicle privilege tax, under Chapter 371. Mr. Nickson said that NRS 361.090 indicates the breakdown of degree of disability and the related exemption percentage.

S.B. 454 "Requires county assessor to show certain tax rates with notice of assessed valuations."

Senator Jean Ford: She said that S.B. 454 does not reflect the original thought she had on the issue. She said that it was not her intent to want to amend the assessment role procedure, and the bill now does. She said that it is important that the public be aware of how the property tax comes about, and the rate used. She said that we could do better if the assessor provided this information, for a "truth in taxation" procedure. She said that Mr. Homer Rodriguez, Carson City Assessor, would distribute a copy of the tax bill for his area (See Exhibit "C"). Senator Ford's handout, Exhibit "D", showed the current law, and samples of Washoe County's tax bill, and how this is done in other states and cities.

Mrs. Ford said that she has never seen her tax bill since she has lived in Nevada. She said that it is paid by her mortgage holder through an impound account, and she doesn't even know the rate used.

Senator Raggio: He asked why the tax bills go through the mortgage company?

Senator Ford: She said that no one could find any authority for this in the statutes, but she felt the individual assessors could explain what they do in their separate areas.

Mr. Homer Rodriguez: He said that an agreement is made with the mortgage company when the loan is first given.

Senator Ford: She said that she is not suggesting that such a business agreement be disturbed. She said that she would like to see it required that with the tax notice goes a breakdown of the rate that one is paying, and then make it optional that each county could add additional background information on where the tax money is going. She apologized to the Committee that she did not have an amendment prepared to correct the intent of the bill, but felt if the Committee wished for her to do so, she would coordinate with the assessors for the appropriate language.

Senator Glaser: He asked her if she would please obtain the amendments.

Mr. Gary Milliken: Clark County Assessor's Office. Mr. Milliken said that in talking with the Clark County Treasurer, he didn't know where his office received the authority to collect taxes through the mortgage companies. He said the Treasurer said this was done as a convenience, and there are approximately 70,000 in Clark County that currently use this procedure.

Senator Dodge: He asked how this breakdown would be given by the smaller counties who do not have access to a computer?

Mr. Rodriguez: He said that this would have to be done manually, as Carson City used to do it.

Senator Don Ashworth: He suggested that the bills be pre-printed, and then the only thing that would have to be manually entered would be the rate.

Senator Dodge: He asked how much of a job this would be if done by hand?

Mr. Rodriguez: He described how this used to be done in Carson City. He said that before he came into office, it used to take three months to type the roll, and involved hiring three or four extra girls. When he came into office, it was reduced to 1 month and two extra girls; and then they went to the computer.

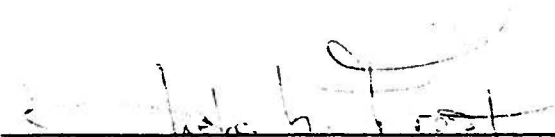
Senator Dodge: He asked if Mr. Rodriguez could find out how many counties would have to this project manually.

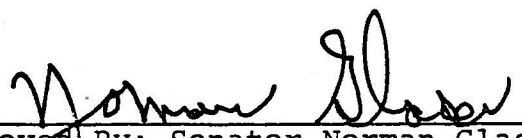
Mr. Don Peckham: Washoe County Assessor. He said that this entire project is really part of the Treasurer's functions.

The Committee agreed to contact the treasurers to see how they would handle this project.

Senator Glaser: He said that this hearing on S.B. 454 would be continued on Thursday, April 19, 1979, and Mr. Rodriguez could present the information on the various counties and their approach to this detailed tax bill.

There being no further business, the meeting was adjourned at 3:00 p.m.

  
Respectfully Submitted By:  
Sheba L. Frost, Secretary

  
Approved By: Senator Norman Glaser,  
Chairman

Ch. 21      **SPECIALLY ADAPTED HOUSING**      **38 § 801**

to be false, shall be guilty of perjury and shall be fined not more than \$5,000, or be imprisoned for not more than two years, or both. Pub.L. 85-857, Sept. 2, 1958, 72 Stat. 1167.

**Historical Note**

Derivation. Based on Title 38, U.S.C., 8, 1940, c. 757, Title VI, Part I, §§ 613, 1952 ed., §§ 552, 813 and 815 (June 7, 1924, 615, 54 Stat. 1013, 1014). c. 320, Title V, § 501, 43 Stat. 623; Oct.

**§ 788. Savings provision**

Nothing in this title or any amendment or repeal made by the Act enacting this title shall affect any right, remedy, liability, authorization or requirement pertaining to Government insurance, the respective insurance funds, or the insurance appropriations, authorized or prescribed under the provisions of the War Risk Insurance Act, the World War Veterans' Act, 1924, the National Service Life Insurance Act of 1940, or any related Act, which was in effect on December 31, 1958. Pub.L. 85-857, Sept. 2, 1958, 72 Stat. 1167.

**Historical Note**

References in Text. War Risk Insurance Act, referred to in the text, was Act Oct. 8, 1917, c. 105, 40 Stat. 398 and which was repealed by Pub.L. 85-56, Title XXII, § 2202(98), June 17, 1957, 71 Stat. 106.

National Service Life Insurance Act of 1940, referred to in the text, was Act Oct. 8, 1940, c. 757, Title VI, Pt. 1, § 1008, which was repealed by Pub.L. 85-557, § 14(75), Sept. 2, 1958, 72 Stat. 1272, and is now generally covered by this subchapter.

World War Veteran's Act, 1924, referred to the text, was Act June 27, 1924, c. 320, Title I, 43 Stat. 607, which was repealed by Pub.L. 85-857, § 14(51), Sept. 2, 1958, 72 Stat. 1271, and subject matter of that Act is now generally covered by subchapter II of chapter 19 of this title.

**CHAPTER 21—SPECIALLY ADAPTED HOUSING  
FOR DISABLED VETERANS**

- Sec.
- 801. Veterans eligible for assistance.
  - 802. Limitations on assistance furnished.
  - 803. Furnishing of plans and specifications.
  - 804. Benefits additional to benefits under other laws.
  - 805. Nonliability of United States.

**§ 801. Veterans eligible for assistance**

The Administrator is authorized, under such regulations as he may prescribe, to assist any veteran, who is entitled to compensation under chapter 11 of this title, based on service after April 20, 1898, for permanent and total service-connected disability due to the loss, or loss of use, by reason of amputation, ankylosis, progressive

muscular dystrophies, or paralysis of both lower extremities, such as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair, in acquiring a suitable housing unit with special fixtures or movable facilities made necessary by the nature of the veteran's disability, and necessary land therefor. The regulations of the Administrator shall include, but not be limited to, provisions requiring findings that (1) it is medically feasible for such veteran to reside in the proposed housing unit and in the proposed locality; (2) the proposed housing unit bears a proper relation to the veteran's present and anticipated income and expenses; and (3) the nature and condition of the proposed housing unit are such as to be suitable to the veteran's needs for dwelling purposes. Pub.L. 85-857, Sept. 2, 1958, 72 Stat. 1168.

**Historical Note**

**Derivation.** Based on Title 38, U.S.C., 533, § 2, 62 Stat. 500; Sept. 7, 1949, ch. 1952 ed., Supp. V, § 2901 (Pub.L. 85-56, 536, § 2, 63 Stat. 689). Title VI, § 601, June 17, 1957, 71 Stat. 114).

**Earlier Laws.** Veterans' Regulation No. 1(a), part IX, par. 1 (June 19, 1948, ch. **Legislative History:** For legislative history and purpose of Pub.L. 85-857, see end of this title.

**Cross References**

Acquisition and operation of hospital and domiciliary facilities, see section 5001 et seq. of this title.

Authority of Administrator to prescribe regulations, see sections 210 and 621 of this title.

**Notes of Decisions**

**Generally 1**  
Braces, crutches, canes 2

former section 701(g) of this title. 1949 A.D.V.A. 836.

**1. Generally**  
A disability for which service connection was established under former section 501a of this title could not be considered as a basis for entitlement to benefits (specially adapted housing) under for-

**2. Braces, crutches, canes**  
Artificial lower limbs were included within the meaning of the phrase "braces, crutches, canes," as used in former section 701(g) of this title. 1949, A.D.V.A. 834.

**§ 802. Limitations on assistance furnished**

The assistance authorized by section 801 of this title shall be limited in the case of any veteran to one housing unit, and necessary land therefor, and shall be afforded under one of the following plans, at the option of the veteran but shall not exceed \$10,000 in any one case—

- (1) where the veteran elects to construct a housing unit on land to be acquired by him, the Administrator shall pay not to exceed 50 per centum of the total cost to the veteran of (A) the

housing unit a situated;

(2) where t land acquired this chapter, smaller of the cost to the ve for such hous veteran of the balance, if an for such hous

(3) where not adapted him prior to Administrator centum of th the smaller cost to the v on which it i ance, neces

(4) where the Adminis following su of such hou situated, or of the cost sary land up Pub.L. 85-857, S

**Derivation.** Base 1952 ed., Supp. V, Title VI, § 602, Ju 114).

**1. Generally**  
An eligible vetera suitable housing u full prior to applic to any amount u part IX, Veterans' but such veteran w applying for and r der any of the ot A.D.V.A. 813.

The actual poss land and housing considered as an

EXHIBIT A

# UNITED STATES CODE ANNOTATED

Title 38  
Veterans' Benefits  
§§ 1 to 1500

Cumulative Annual Pocket Part

*For Use In 1978*

Replacing prior pocket part in back of volume

***Current Laws and Legislative History***

*Consult*

United States Code  
Congressional and Administrative News

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## § 785. Decisions by the administrator

## Supplementary Index to Notes

## State courts 3

## 1. Conclusiveness of decision

Determinations of the Administrator of Veterans Affairs are not reviewable unless they fit one of the exceptions specifically provided by statute. *Salyers v. U. S.*, C.A.Fla.1964, 328 F.2d 623.

Regulation requirement, that evidence of good health of applicant for reinstatement of National Service Life policy be "satisfactory to the administrator", gives the administrator considerable discretion, but it is not an uncontrollable discretion, and administrator will not be permitted to act unreasonably or arbitrarily; and his decision is subject to review and correction. *Tupper v. U. S.*, C.A.Ala.1959, 270 F.2d 631.

Administrative construction of National Service Life Insurance Act, section 701 et seq. of this title, and administrative regulations are not to be overturned unless clearly erroneous or unless different construction is plainly required. *Smith v. U. S.*, D.C.Ark.1964, 228 F.Supp. 836.

In absence of an appeal in pursuing one's claim to proceeds of life policies issued by the federal government and serviced by the Veterans' Administration, decisions of the administrator of such administration are final and conclusive. *Williams v. Williams*, 1961, 121 S.E.2d 536, 255 N.C. 351.

## 2. Jurisdiction

Federal courts had jurisdiction to review the decision of Administrator of Veterans Affairs denying total disability income coverage to holder of National Service Life policy under federal court's general jurisdiction concerning decisions of the administrator on matters of in-

surance. *Salyers v. U. S.*, C.A.Fla.1964, 328 F.2d 623.

Request by insured under a National Service Life policy for the total disability income coverage and Veterans Administration's refusal gave rise to a disagreement arising out of a "claim" allowing review of decision of administrator within exception to provisions according finality to his decisions. *Id.*

Where there was no national service life policy in effect, federal court did not have jurisdiction to review decision of veterans administrator which refused to allow beneficiary of deceased veteran to present proof that veteran was uninsurable at standard rates because of his non-service connected disability. *McClendon v. U. S.*, D.C.Okl.1971, 327 F.Supp. 704.

Federal District Court lacked jurisdiction to review Administrator's decision refusing to issue policy, under this subchapter to plaintiff's deceased husband during his lifetime. *McKay v. U. S.*, D.C.Tex.1968, 238 F.Supp. 1003.

When gravamen of an action concerning national service life policy is a controversy between private litigants whether theory of recovery be that of a constructive trust or breach of contract, it is not a claim against the United States, and the federal court is without jurisdiction. *Fleming v. Smith*, 1966, 418 P.2d 147, 60 Wash.2d 277.

## 3. State courts

A ruling of the Veterans' Administration and Board of Veterans' Appeals awarding proceeds of two government policies to insured's second wife as the beneficiary named in such policies, rather than insured's former wife who had been a previously designated beneficiary, was not open to challenge in a state court. *Williams v. Williams*, 1961, 121 S.E.2d 536, 255 N.C. 351.

## CHAPTER 21.—SPECIALLY ADAPTED HOUSING FOR DISABLED VETERANS

## Sec.

804. Mortgage Protection Life Insurance. 1971 Amendment. Pub.L. 92-95, § 2, Aug. 11, 1971, 85 Stat. 322, added item 804.

## § 801. Veterans eligible for assistance

The Administrator is authorized, under such regulations as he may prescribe, to assist any veteran, who is entitled to compensation under chapter 11 of this title, based on service after April 20, 1898, for permanent and total service-connected disability—

(1) due to the loss, or loss of use, of both lower extremities, such as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair, or

(2) which includes (A) blindness in both eyes, having only light perception, plus (B) loss or loss of use of one lower extremity, or

(3) due to the loss or loss of use of one lower extremity together with (A) residuals of organic disease or injury, or (B) the loss or loss of use of one upper extremity, which so affect the functions of balance or propulsion as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair.

In acquiring a suitable housing unit with special fixtures or movable facilities made necessary by the nature of the veteran's disability, and necessary land therefor. The regulations of the Administrator shall include, but not be limited to, provisions requiring findings that (1) it is medical-

ly feasible for such veteran to reside in the proposed locality; (2) the relation to the veteran's present and (3) the nature and condition as to be suitable to the veteran's. As amended Pub.L. 86-239, Sept. Aug. 4, 1964, 78 Stat. 380; Pub.L. Pub.L. 95-117, Title IV, § 401, Oct.

## Library references: Armed Services

1977 Amendment. Pub.L. 95-117 in c (3) designated existing provisions a subcl. (A), added subcl. (B), and added references to braces, crutches, and canes. 1969 Amendment. Pub.L. 91-22 added cl. (3), which authorized the Administrator to provide housing assistance to veterans whose permanent and total disability consists of the loss or loss of use of one lower extremity when such loss precludes locomotion without a wheelchair.

1964 Amendment. Pub.L. 88-401 eliminated provisions from clause (2) (B) which required such permanent and total disability to be such as to preclude locomotion without the aid of a wheelchair.

1959 Amendment. Pub.L. 86-239 amended section to designate existing provisions of the first sentence as clause (1) to delete therefrom "by reason of amputation, ankylosis, progressive muscular dystrophies, or paralysis" following "loss of use" and to add clause (2).

Effective Date of 1977 Amendment. Amendment by Pub.L. 95-117 effective Oct. 1, 1977, see section 501 of Pub.L. 95-117, set out as a note under section 314 of this title.

## § 802. Limitations on assistance

The assistance authorized by section 801 shall be afforded under one of the cases in this section, and shall be afforded under one of the cases in this section, and shall not exceed \$25,000.

[See main volume for

(3) where the veteran elects to have the dwelling adapted to the requirements of the application for assistance, the cost of such adaptation shall pay not to exceed (A) 50 percent of the cost of remodeling; or (B) 50 percent of the cost of remodeling; plus the smaller centum of the cost to the veteran of the land upon which it is situated, or the balance, if any, of the cost to the veteran of the land upon which it is situated.

[See main volume for

As amended Pub.L. 91-22, § 2, June 19, 1970, 84 Stat. 1113; Pub.L. 93-432, § 9, Dec. 31, 1974.

1974 Amendment. Pub.L. 93-569 substituted "\$25,000" for "\$17,500".

1972 Amendment. Pub.L. 92-341 substituted "\$17,500" for "\$12,500".

1970 Amendment. Par. (3). Pub.L. 91-506 added provision authorizing Administrator in the case of assistance to disabled veterans for specially adapted housing, where the veteran elects to remodel a dwelling not adapted to his disability, to pay the cost of remodeling as an alternative to the present provisions still set out in this par. which authorize the Administrator to pay the total of 50 percent of

ly feasible for such veteran to reside in the proposed housing unit and in the proposed locality; (2) the proposed housing unit bears a proper relation to the veteran's present and anticipated income and expenses; and (3) the nature and condition of the proposed housing unit are such as to be suitable to the veteran's needs for dwelling purposes.

As amended Pub.L. 86-239, Sept. 8, 1959, 73 Stat. 472; Pub.L. 88-401, Aug. 4, 1964, 78 Stat. 380; Pub.L. 91-22, § 1, June 6, 1969, 83 Stat. 32; Pub.L. 95-117, Title IV, § 401, Oct. 3, 1977, 91 Stat. 1065.

**Library references:** Armed Services ☞ 108; C.J.S. Army and Navy § 60.

**1977 Amendment.** Pub.L. 95-117 in cl. (3) designated existing provisions as subcl. (A), added subcl. (B), and added references to braces, crutches, and canes.

**1969 Amendment.** Pub.L. 91-22 added cl. (3), which authorized the Administrator to provide housing assistance to veterans whose permanent and total disability consists of the loss or loss of use of one lower extremity when such loss precludes locomotion without a wheelchair.

**1964 Amendment.** Pub.L. 88-401 eliminated provisions from clause (2) (B) which required such permanent and total disability to be such as to preclude locomotion without the aid of a wheelchair.

**1959 Amendment.** Pub.L. 86-239 amended section to designate existing provisions of the first sentence as clause (1), to delete therefrom "by reason of amputation, ankylosis, progressive muscular dystrophies, or paralysis" following "loss of use" and to add clause (2).

**Effective Date of 1977 Amendment.** Amendment by Pub.L. 95-117 effective on Oct. 1, 1977, see section 501 of Pub.L. 95-117, set out as a note under section 314 of this title.

**Legislative History:** For legislative history and purpose of Pub.L. 86-239, see 1959 U.S.Code Cong. and Adm.News, p. 2275. See, also, Pub.L. 88-401, 1964 U.S.Code Cong. and Adm.News, p. 2680; Pub.L. 91-22, 1969 U.S.Code Cong. and Adm.News, p. 1016; Pub.L. 95-117, 1977 U.S.Code Cong. and Adm.News, p. 2636.

### Supplementary Index to Notes

Loss of use 3

#### 3. Loss of use

When a functional loss of use of lower extremities resulting from service-connected conversion hysteria and not accompanied by secondary anatomical changes has existed for a number of years and the prognosis for reversal is virtually nil from a medical standpoint, the "loss of use" is considered permanent for the purpose of determining entitlement to assistance in acquiring specially adapted housing under this section. 1974, A.D.V.A. 904.

### § 802. Limitations on assistance furnished

The assistance authorized by section 801 of this title shall be limited in the case of any veteran to one housing unit, and necessary land therefor, and shall be afforded under one of the following plans, at the option of the veteran but shall not exceed \$25,000 in any one case—

[See main volume for text of (1) and (2)]

(3) where the veteran elects to remodel a dwelling which is not adapted to the requirements of his disability, acquired by him prior to application for assistance under this chapter, the Administrator shall pay not to exceed (A) the cost to the veteran of such remodeling; or (B) 50 per centum of the cost to the veteran of such remodeling; plus the smaller of the following sums: (i) 50 per centum of the cost to the veteran of such dwelling and the necessary land upon which it is situated, or (ii) the full amount of the unpaid balance, if any, of the cost to the veteran of such dwelling and the necessary land upon which it is situated; and

[See main volume for text of (4)]

As amended Pub.L. 91-22, § 2, June 6, 1969, 83 Stat. 32; Pub.L. 91-506, § 6, Oct. 23, 1970, 84 Stat. 1113; Pub.L. 92-341, July 10, 1972, 86 Stat. 432; Pub.L. 93-569, § 9, Dec. 31, 1974, 88 Stat. 1867.

**1974 Amendment.** Pub.L. 93-569 substituted "\$25,000" for "\$17,500".

**1972 Amendment.** Pub.L. 92-341 substituted "\$17,500" for "\$12,500".

**1970 Amendment.** Par. (3). Pub.L. 91-506 added provision authorizing Administrator in the case of assistance to disabled veterans for specially adapted housing, where the veteran elects to remodel a dwelling not adapted to his disability, to pay the cost of remodeling as an alternative to the present provisions still set out in this par. which authorize the Administrator to pay the total of 50 percent of

the remodeling cost plus 50 percent of the dwelling's cost or the full amount of the unpaid balance of the cost of such dwelling, whichever sum is smaller.

**1969 Amendment.** Pub.L. 91-22 substituted "\$12,500" for "\$10,000".

**Effective Date of 1974 Amendment.** Amendment by Pub.L. 93-569 effective Dec. 31, 1974, see section 10 of Pub.L. 93-569, set out as a note under section 1802 of this title.

**Legislative History.** For legislative history and purpose of Pub.L. 91-22, see 1969 U.S.Code Cong. and Adm.News, p.

DEPARTMENT OF MOTOR VEHICLES

MEMORANDUM

EXHIBIT "B"

To.....Hale B. Bennett, Chief.....

.....Automation Division.....

From.....William Wilcher, Sr. Computer Systems Analyst.....

Subject: SB 433

The \$1 Registration Fee and elimination of Highway Patrol fee for 100% disabled veterans will require major modification to the Registration System.

The length of all registration records (700,000) must be extended to allow flagging of 100% disabled veterans records at registration time. All registration programs including batch, remote data capture, local data capture and inquiry must be modified for new records length. This is approximately 75 programs.

The renewal programs must be modified for new fee calculations.

Program modifications will involve 1 Systems Analyst and two Programmers for a minimum of 90 days.

Implementation of proposed fee structure on July 1, 1979, renewals is impossible as we do not know what existing registrations will qualify for the change. No room exists on renewal form to print a message on all July renewals.

Estimated Automation costs generated by this Legislation are as follows:

	<u>Computer Facility</u>	<u>Monthly</u>
	Increase to existing Registration Processing	\$400.00
	On-Line Computer Storage	<u>100.00</u>
		\$500.00
	<u>79-80</u>	<u>80-81(+8%)</u>
Recurring Costs	\$6,000.00	\$ 6,480.00

WW:11k  
cc Russell Bowton  
David Graham

# CARSON CITY TAX BILL - FISCAL YEAR 1977-1978

VAUGHN L. SMITH, CARSON CITY TREASURER  
 138 E. LONG STREET  
 CARSON CITY, NEVADA 89701

DISTRICT-( 1.0)

No. 668

EXHIBIT "C"

ASSESSED TO .

CAMPBELL, EILEEN H  
 130 LAKE GLEN DR  
 CARSON CITY NV 89701

DESCRIPTION OF PROPERTY		1. MET 2. WIDOW 3. BOTH	VALUATION			
ROLL NUMBER	PARCEL NUMBER	EXEMP CODE	REAL ESTATE	IMPROVEMENTS	PERSONAL PROPERTY	TOTAL VALUATION
668	3-311-46-0	2	2,100	17,820	890	19,810

REMITTANCE RECORD				DESCRIPTION	RATE	AMOUNT
1st PMT.	2nd PMT.	3rd PMT.	4th PMT.			
				STATE	.2500	49.53
				COUNTY	2.7090	536.64
				SCHL DIST	1.8700	370.45
				SUB-CONSRV	.0000	.00
				CC GENERAL	.0000	.00
				EAGLE VLY	.0049	.97
JUN 21 1978 957.59 AC						

CHECK REVERSE SIDE FOR  
 DUE DATE AND PENALTIES

1ST PAYMENT DUE	2ND PAYMENT DUE	3RD PAYMENT DUE	4TH PAYMENT DUE	TOTAL DUE
JULY 3, 1978	OCTOBER 2, 1978	JANUARY 2, 1979	MARCH 5, 1979	
240.14	239.15	239.15	239.15	957.59

# CARSON CITY TAX BILL — FISCAL YEAR 1977-1978

VAUGHN L. SMITH, CARSON CITY TREASURER  
 138 E. LONG STREET  
 CARSON CITY, NEVADA 89701

DISTRICT-( 2.0)

No. 5526

ASSESSED TO .

GODDLE, NATHANIEL M & JANICE  
 P O BOX 462  
 CARSON CITY NV 89701

DESCRIPTION OF PROPERTY		1 VET 2 WIDOW 3 BOTH	VALUATION			
ROLL NUMBER	PARCEL NUMBER	EXEMP CODE	REAL ESTATE	IMPROVEMENTS	PERSONAL PROPERTY	TOTAL VALUATION
5526	7-1C1-C3-C		16,520	22,030	1,100	39,650

REMITTANCE RECORD				DESCRIPTION	RATE	AMOUNT
1st PMT.	2nd PMT.	3rd PMT.	4th PMT.			
JUL 11 1978			MAR 12 1979	STATE	.25CC	59.13
				COUNTY	1.5260	605.07
				SCHL DIST	1.8700	741.46
				SLEB-CENSRV	.0000	.00
				GENRAL	.0000	.00
				EAGLE VLY	.0049	1.94
				C MCNARY	.5000	192.75

CHECK REVERSE SIDE FOR  
 DUE DATE AND PENALTIES

1ST PAYMENT DUE	2ND PAYMENT DUE	3RD PAYMENT DUE	4TH PAYMENT DUE	TOTAL DUE
JULY 3, 1978	OCTOBER 2, 1978	JANUARY 2, 1979	MARCH 5, 1979	
556.12	361.41	361.41	361.41	1640.35

# CARSON CITY TAX BILL — FISCAL YEAR 1977-1978

VAUGHN L. SMITH, CARSON CITY TREASURER  
 138 E. LONG STREET  
 CARSON CITY, NEVADA 89701

DISTRICT-( 2.0)

No. 4285

ASSESSED TO.

ANDERSEN, I R & JEANNE E, ET AL  
 4900 RIVER ROAD  
 CARSON CITY NV 89701

DESCRIPTION OF PROPERTY		EXEMPT CODE	VALUATION			
ROLL NUMBER	PARCEL NUMBER		REAL ESTATE	IMPROVEMENTS	PERSONAL PROPERTY	TOTAL VALUATION
4285	10-021-08-0		19,663	6,220	13,722	39,605

REMITTANCE RECORD				DESCRIPTION	RATE	AMOUNT
1st PMT.	2nd PMT.	3rd PMT.	4th PMT.			
	DEC 11 1978			STATE	.2500	99.01
	Jan. 14. 44		MAR 9 1979	COUNTY	1.5260	604.37
436.76	361.00	361.00	361.00	SCHL DIST	1.8700	740.62
				SUB-CONSRV	.0000	.00
				CC GENERAL	.0000	.00
				BEEF		9.70
				STOCK		50.13
				SHEEP		4.13
				WOOL		11.80

CHECK REVERSE SIDE FOR  
 DUE DATE AND PENALTIES

DELINQUENT TAXES  
 MUST BE PAID

2261

1ST PAYMENT DUE	2ND PAYMENT DUE	3RD PAYMENT DUE	4TH PAYMENT DUE	TOTAL DUE
JULY 3, 1978	OCTOBER 2, 1978	JANUARY 2, 1979	MARCH 5, 1979	
436.76	361.00	361.00	361.00	1519.76

**PROPERTY TAX****361.475**

budget revision shall file a copy of its revised budget by June 30 next after the approval and certification of the rate by the Nevada tax commission.

8. A copy of the certificate of the Nevada tax commission sent to the board of county commissioners shall be forwarded to the county auditor. [Part 24:344:1953; A 1955, 399]—(NRS A 1963, 52; 1965, 746; 1969, 1084; 1971, 195, 515; 1975, 473, 1670)

**361.460 Levy of tax rate by county commissioners: Resolution.** Immediately after the Nevada tax commission shall certify the combined tax rate, the board of county commissioners shall by resolution proceed to levy the tax rate required for the fiscal period beginning the succeeding July 1, designating the number of cents of each \$100 of property levied for each fund.

[Part 24:344:1953; A 1955, 399]—(NRS A 1971, 197)

**361.465 Extension and delivery of tax roll after levy.**

1. Immediately upon the levy of the tax rate the county clerk shall inform the county auditor of the action of the board of county commissioners. The county auditor shall proceed to extend the tax roll by applying the tax rate levied to the total valuation and ascertaining the total taxes to be collected from each property owner.

2. When the tax roll has been so extended, and not later than June 1 of each year, the county auditor shall deliver the same, with his certificate attached, to the ex officio tax receiver of the county.

[25:344:1953]

**361.470 Tax receiver charged with full amount of taxes levied; county auditor to transmit statement to state controller.** On delivering the assessment roll to the ex officio tax receiver, the county auditor shall:

1. Charge the ex officio tax receiver with the full amount of the taxes levied; and

2. Forthwith transmit by mail to the state controller a statement showing the assessed valuation of all property in the county and the amount of taxes levied thereon for state and county purposes.

[26:344:1953]

**COLLECTION OF TAXES****COLLECTION GENERALLY**

**361.475 County treasurers to be tax receivers.** The several county treasurers of this state shall be ex officio tax receivers under the provisions of this chapter for their several counties, and they shall receive all taxes assessed upon the real property tax roll.

[27:344:1953]

(1977)

12034-3

## 361.480

## PROPERTY TAX

**361.480 Notice to taxpayers.**

1. Upon receiving the assessment roll from the county auditor, the ex officio tax receiver shall proceed to receive taxes.

2. He shall give notice forthwith by publication in some newspaper published in his county, and if none is so published then by posting notices in three public and conspicuous places in the county, specifying:

(a) The dates when taxes are due; and

(b) The penalties for delinquency.

[28:344:1953]—(NRS A 1959, 114)

**361.482 Collection of tax levied by state.** When an ad valorem tax on property is levied by the legislature for a designated fiscal year, such tax shall be collected, in one sum or in installments as provided by this chapter, during the designated fiscal year upon:

1. Property assessed during that fiscal year which is not placed upon the secured roll.

2. Property assessed during the preceding fiscal year which was placed upon the secured roll.

(Added to NRS by 1969, 558)

**361.483 Payment of taxes; quarterly installments; penalties.** [Effective until July 1, 1978.]

1. Taxes assessed upon the real property tax roll are due and payable on the 1st Monday of July.

2. Taxes may be paid in four equal installments. If a person elects to pay in quarterly installments, the first installment is due and payable on the 1st Monday of July, the second installment on the 1st Monday of October, the third installment on the 1st Monday of January, and the fourth installment on the 1st Monday of March.

3. If any person charged with taxes which are a lien on real property fails to pay:

(a) Any one quarter of such taxes on or within 10 days following the day such taxes become due and payable, there shall be added thereto a penalty of 4 percent.

(b) Any two quarters of such taxes, together with accumulated penalties, on or within 10 days following the day the later of such quarters of taxes becomes due, there shall be added thereto a penalty of 5 percent of the two quarters due.

(c) Any three quarters of such taxes, together with accumulated penalties, on or within 10 days following the day the latest of such quarters of taxes becomes due, there shall be added thereto a penalty of 6 percent of the three quarters due.

(d) The full amount of such taxes, together with accumulated penalties, on or within 10 days following the 1st Monday of March, there shall be added thereto a penalty of 7 percent of the full amount of such taxes.

(Added to NRS by 1959, 114; A 1975, 915)

**361.483 Payment of taxes; quarterly installments; penalties.** [Effective July 1, 1978.]

1. Taxes assessed upon the real property tax roll and upon mobile

(1977)

12034-4



*Example*  
*Item #1*

**ASHOE COUNTY, NEVADA** STATE, COUNTY AND SPECIAL TAXES FOR FISCAL YEAR JULY 1, 1977 - JUNE 30, 1978

CHECKS PAYABLE TO GARY S. SIMPSON, TAX RECEIVER, P.O. BOX 11130, LAS VEGAS, NEVADA 89520. TAXES BECOME DUE AND PAYABLE ON THE FIRST DAY IN JUNE 1978 AND ARE DELINQUENT AFTER THE FIRST MONDAY IN 1978.

IF YOU NEED A RECEIPT CHECK HERE  AND RETURN ENTIRE TAX BILL WITH YOUR PAYMENT

KEYLINE DESCRIPTION	LOT/SEC	BLK/TWP	RANGE
CLINE VILLAGE UNIT NO 4	34	F	

OWNER OF RECORD AS OF OCTOBER 1, 1977  
**MBALL CHARLES S ET AL**  
**PRIOR YEAR DELINQUENCIES**

TOTAL TAX RATE	TAX AREA	PARCEL NUMBER
4.6350	5200	125-523-01

TAX SERVICE

DESCRIPTION	VALUE
LAND	4,200
<b>NET ASSESSED</b>	<b>4,200</b>

TAXING AGENCY	RATE	TAX
STATE & COUNTY	2.0548	86.3
SCHOOL DISTRICT	1.8142	76.1
INCLINE RECREATION		100.0
NORTH TAHOE F.D.	.5660	23.7
INCLINE VILLAGE	.2000	8.4

**OFFICE COPY**

GRABAR TONY L & GRACE  
4051 GARDEN RD  
EL SOBRANTE CA 94803

**TOTAL TAX 294.6**

DATE PAID	AMOUNT OF TAX	DATE PAID	AMOUNT OF TAX	DATE PAID	AMOUNT OF TAX	DATE PAID	AMOUNT OF TAX
	42.00		42.00		42.00		168.65
YOUR CANCELLED CHECK IS YOUR BEST REC		- KEEP THIS PORTION		FOR YOUR RECORDS			

1977-78		1977-78		1977-78		1977-78	
PARCEL NUMBER	AREA	PARCEL NUMBER	AREA	PARCEL NUMBER	AREA	PARCEL NUMBER	AREA
5-523-01	5200	125-523-01	5200	125-523-01	5200	125-523-01	5200

**IF INSTALLMENT DELINQUENT**  
MARCH 1, 1978      JANUARY 1, 1978      OCTOBER 1, 1977      JULY 1, 1977

DETACH AND MAIL THIS STUB WHEN PAYING THIS INSTALLMENT	<b>4</b>	DETACH AND MAIL THIS STUB WHEN PAYING THIS INSTALLMENT	<b>3</b>	DETACH AND MAIL THIS STUB WHEN PAYING THIS INSTALLMENT	<b>2</b>	DETACH AND MAIL THIS STUB WHEN PAYING THIS INSTALLMENT	<b>1</b>
--	----------	--	----------	--	----------	--	----------

\$ 42.00	\$ 42.00	\$ 42.00	\$ 168.66
	PENALTY	PENALTY	PENALTY

PRIOR YEAR DELINQUENCIES

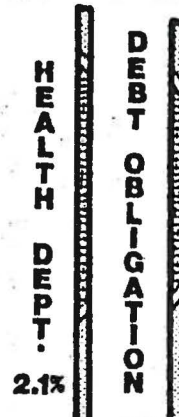
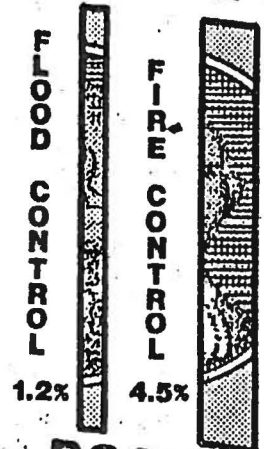
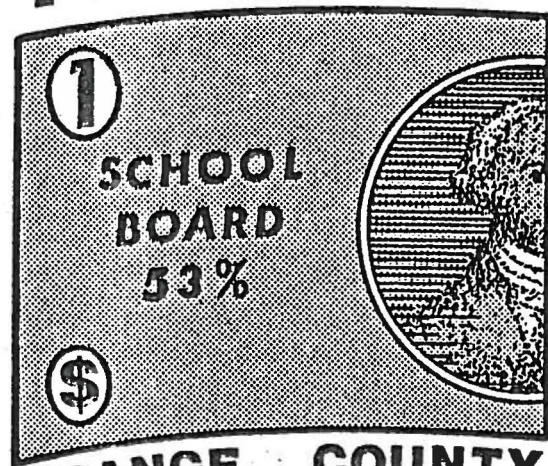
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Item # 3

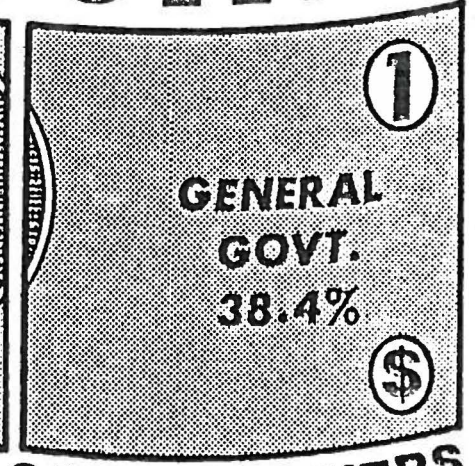
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ORANGE COUNTY, FLORIDA 1971

# YOUR TAX



# DOLLAR



OF COMMISSIONERS

# 1967 GENERAL FUND

## WHERE THE MONEY WILL COME FROM...

-  **PROPERTY TAXES**  
65.92% \$12,098,256.92
-  STATE DISTRIBUTION FOR LOCAL AID, INCOME, CORP. ORATION, MEDICAL & 20% SALES AND USE TAXES  
15.39% \$2,815,140.50
-  STATE DISTRIBUTION FOR LOCAL AID TO SCHOOLS - 80% OF SALES AND USE TAXES  
3.01% \$552,056.23
-  **MOTOR VEHICLE EXCISE TAXES**  
8.09% \$1,479,566.41
-  **LICENSES, FINES and GENERAL GOVT.**  
.74% \$134,912.33
-  **SCHOOLS, RECREATION and LIBRARIES**  
.19% \$34,132.24
-  **PUBLIC SERVICE ENTERPRISES (WATER and SEWERAGE)**  
4.88% \$892,935.36
-  **SPECIAL ASSESSMENTS**  
.61% \$110,802.63
-  **PROTECTION of PERSONS and PROPERTY**  
.32% \$57,977.35
-  **WELFARE and INFIRMARY**  
.57% \$103,444.46.
-  **INVESTMENT INCOME**  
.38% \$70,293.24

TOTAL 1967 REVENUE  
\$18,289,517.78

CITY AUDITOR: GEORGE G. GALLITANO

## WHERE THE MONEY WILL GO...

-  **HIGHWAYS**  
4.28% \$775,090.98
  -  **CHARITIES**  
7.02% \$1,283,865.40
  -  **PENSIONS**  
4.15% \$760,186.05
  -  **GENERAL GOVERNMENT**  
3.46% \$622,589.40
  -  **PUBLIC SERVICE ENTERPRISES (WATER and SEWERAGE)**  
2.32% \$425,066.60
  -  **GROUP HOSPITAL, MEDICAL & LIFE INSURANCE**  
.86% \$158,500.00
  -  **DEBT SERVICE (NOT INCLUDING SCHOOLS)**  
5.61% \$1,025,740.00
  -  **STATE, COUNTY and METROPOLITAN ASSESSMENTS**  
9.14% \$1,673,167.29
  -  **TAX ABATEMENTS**  
2.21% \$403,986.96
  -  **HEALTH and SANITATION**  
4.83% \$883,053.14
  -  **LIBRARIES, PARKS, RECREATION, ETC.**  
2.36% \$432,840.26
  -  **PROTECTION of PERSONS and PROPERTY**  
14.92% \$2,730,144.71
- |                               |                      |                      |
|-------------------------------|----------------------|----------------------|
| <b>SCHOOLS:</b>               | <b>DEBT SERVICE:</b> | <b>TOTAL:</b>        |
| REGULAR: 32.14% \$6067,126.24 | 225% \$612,386.25    | 3649% \$8,674,512.40 |
-  **RESERVED for UNFORESEEN APPROPRIATIONS**  
.82% \$150,000.00
  -  **PUBLIC VEHICLE MAINTENANCE**  
1.53% \$280,765.51

TOTAL 1967 APPROPRIATIONS  
\$18,289,517.78

ALLOCATION  
OF 1964  
TAX REVENUE

COUNTY 7%
SANITARY DISTRICT 5.7%
PARK DISTRICT 7%
FOREST PRESERVE 1%
BOARD OF EDUCATION 42.1%
CITY 37.2%

EXAMPLE  
CHICAGO  
PARCEL

EXHIBIT D

ALLOCATION  
OF 1964  
TAX REVENUE

NORTH SHORE MOSQUITO ABTMT. 0.2%
NORTH EAST PARK DISTRICT 1%
COOK COUNTY 7.1%
FOREST PRESERVE 1%
TOWNSHIP 0.2%
SUBURBAN T.B. SANITARIUM 0.9%
GENERAL ASSISTANCE 1.4%
EVANSTON CITY GOVERNMENT 17.9%
SANITARY DISTRICT 5.8%
EVANSTON TOWNSHIP HIGH SCHOOL 24.1%
EVANSTON ELEMENTARY SCHOOLS 40.4%

EXAMPLE  
SUBURBAN  
PARCEL

# 1979 City of Milwaukee Tax Report

50

Item #2

Property Tax Levies		1979	197
1	City of Milwaukee	99694938	106554943
2	City Sewerage Commission	6023426	12855914
3	School Board	138580692	140723126
4	Milwaukee County	42421452	47501691
5	M.A.T.C.	12789395	12729291
6	<b>Total Tax Levies</b>	<b>299509903</b>	<b>320414965</b>
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

*Total  
Reduce  
\$20.9 million*

131

EXHIBIT D

The 1979 Tax Dollar  
Report of the  
City of Milwaukee prepared by  
Comptroller, **JAMES A. McCLANAHAN**  
Mayor, **MILWAUKEE, WISCONSIN**  
and the **COMMISSIONERS OF THE CITY OF MILWAUKEE**

# Examples of 1978 and 1979 combined Property Taxes paid by city of Milwaukee residents

Units of Government	1976	1977	1978	1979
	Tax Rates <sup>1</sup>	Tax Rates <sup>1</sup>	Tax Rates <sup>1</sup>	Tax Rates <sup>1</sup>
City Government <sup>2</sup>	\$14.38	\$14.70	\$13.94	\$12.00
School Board	18.41	18.77	18.40	16.68
County Government	6.11	5.78	5.48	4.44
Technical College (MATC)	1.73	1.80	1.66	1.54
Sewerage Commission <sup>3</sup>	1.79	2.26	2.42	1.38
<b>TOTALS</b>	<b>42.42</b>	<b>43.31</b>	<b>41.90</b>	<b>36.04</b>
Less State Tax Credit	7.40	6.89	6.72	6.60
<b>Net Rate Paid</b>	<b>\$35.02</b>	<b>\$36.42</b>	<b>\$35.18</b>	<b>\$29.44</b>

<sup>1</sup> Tax Rates for years prior to 1979, for comparative purposes, have been computed on the basis of 98.58% of equalized value, the 98.58% being the final ratio of assessed to equalized value for 1979.  
<sup>2</sup> Includes School Debt Service (\$1.30 in 1979)  
<sup>3</sup> Includes Metropolitan Sewerage Commission (68¢ in 1979)

Property Assessments	1978 Tax	1979 Tax
\$20,000	\$ 918	\$ 589
30,000	1378	883
40,000	1837	1178
50,000	2297	1472
60,000	2756	1766
70,000	3215	2061
80,000	3674	2355

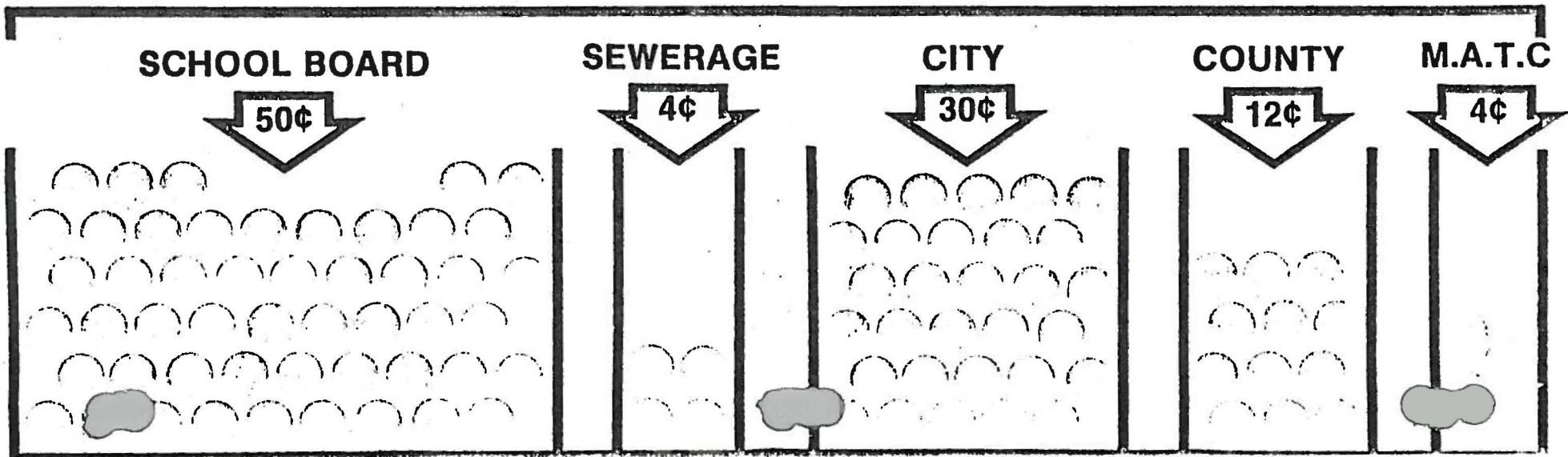
EXHIBIT D

## 5 GOVERNMENTS LEVY TAXES

Under state law, the City Treasurer is required to collect the taxes levied by the Milwaukee School Board, the Milwaukee County Board of Supervisors, the Milwaukee Area Technical College Board, the Sewerage Commission, and the Milwaukee Common Council.

This year, only 30% of the combined property taxes will be returned to the city. The remainder —70% of your tax bill — has been levied by other units of government and will be returned to them.

All property in the city of Milwaukee was reassessed during 1978. Owners of properties with assessment increases of 56% will pay approximately the same amount of property tax in 1979 as in 1978. Assessment increases of less than 56% will mean a property tax decrease; more than 56%, a property tax increase.



# The city has cut its share of property taxes

EXHIBIT D

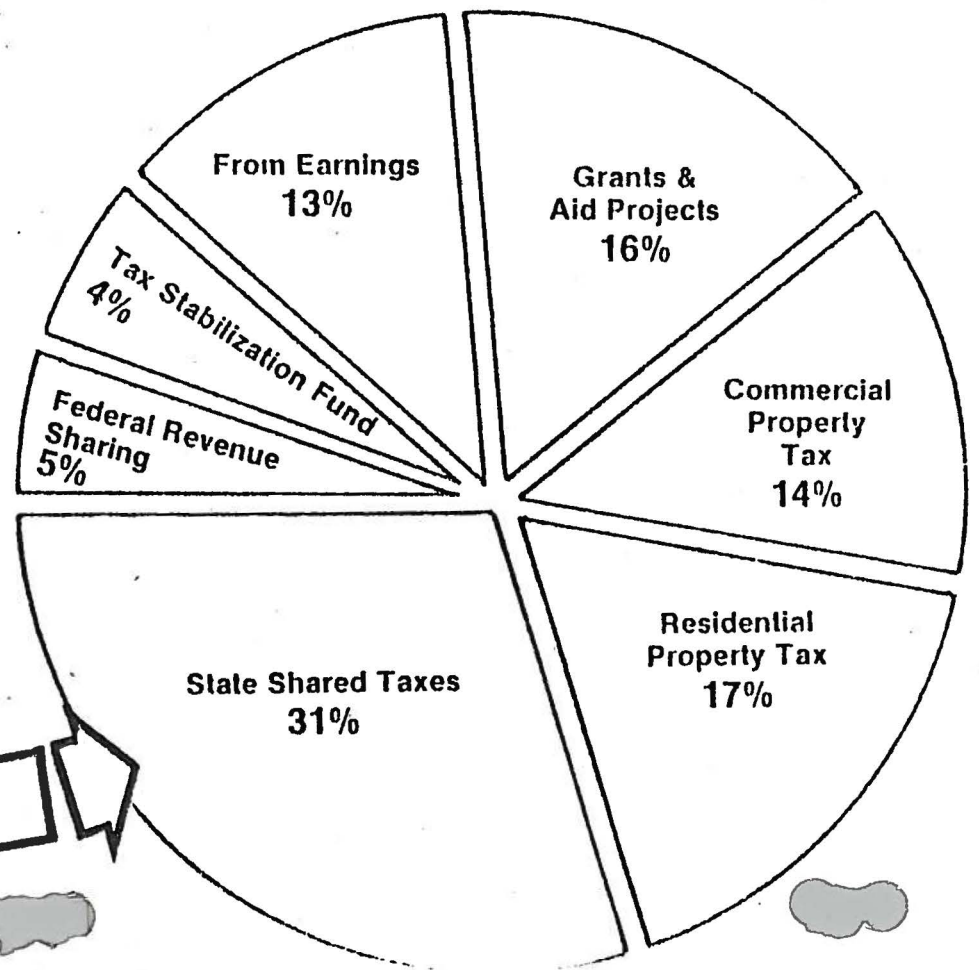
	1977	1978	1979
Total City Property Tax	\$105,591,857	\$106,554,943	\$ 99,694,938
Less: City Levy for School Debt (under total control of School Board)	<u>-10,789,940</u>	<u>-12,049,410</u>	<u>-10,822,957</u>
Property Tax Levy for City Purposes only	\$ 94,801,917	\$ 94,505,533	\$ 88,871,981

**1978: A city Property Tax cut of \$300,000**

**1979: A city Property Tax cut of \$5.6 million**

# Where does the money come from?

Property taxes are just part of what the city uses to provide services to Milwaukee residents. In fact, 1979 property taxes make up just 31% of the revenues used by the city to finance its operations. Most of the city's budget comes from non-property tax sources described below:



# Legislators helped to lower the city Property Tax in 1979.

Record State Shared Tax revenues of \$71 million - \$13 million more than last year - were gained by the city through the efforts of Milwaukee legislators and helped cut property taxes for 1979.

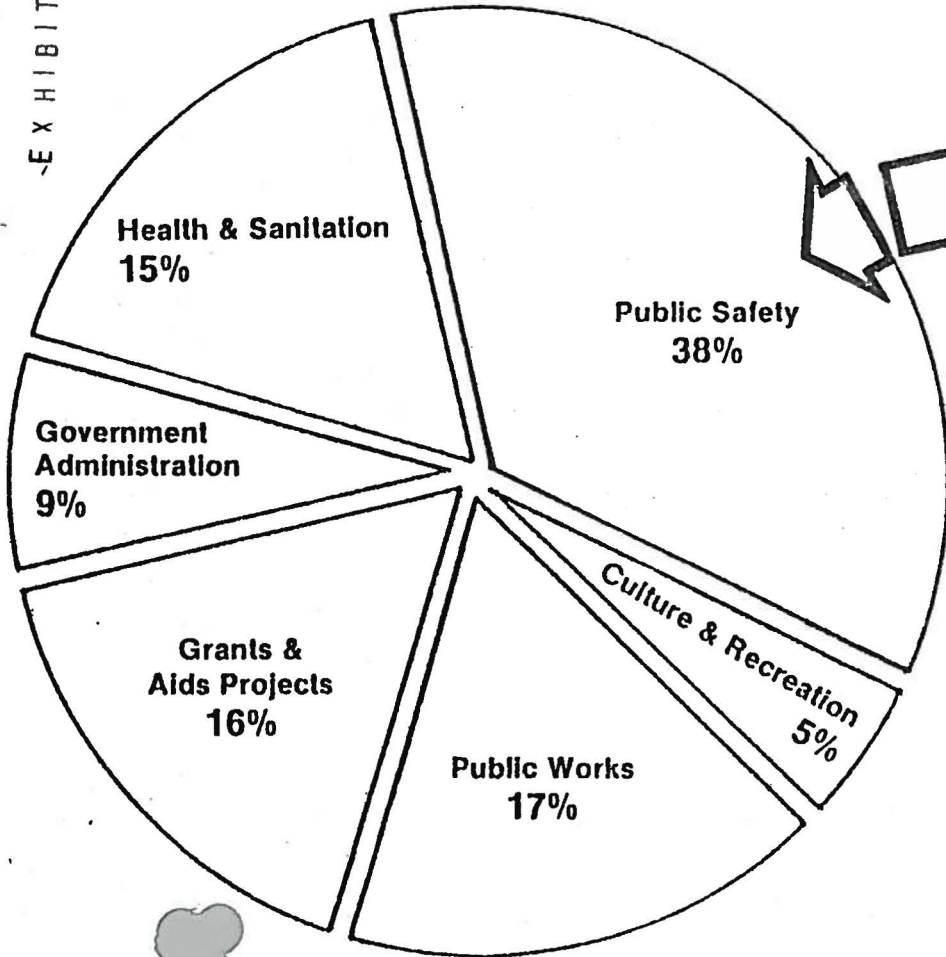
In addition, the Milwaukee Legislative Delegation successfully pushed for enactment of a 10% (\$100 maximum) tax cut rebate for homeowners and granted renters a flat \$40 rebate, effective when filing 1978 income tax returns.

# City services you buy with your tax dollar

Every \$1.00 you pay in Milwaukee property taxes finances \$3.09 worth of city services. The largest service category is public safety; and, as shown in the accompanying tables, the city will spend more on public safety services than it will collect from 1979 property taxes.

## Property taxes: just 31% of the cost of services is provided by your property tax.

EXHIBIT D



**1979 VALUE OF CITY SERVICES**  
**\$287 MILLION**  
**CITY SHARE OF PROPERTY TAX**  
**\$88.9 MILLION**

Public Safety \$109 million	Police Protection Fire Department Civil Defense Traffic Control	Building Inspection Paramedics Safety Commission
Public Works \$47.2 million	Engineers Street Lighting Public Buildings Bridges and Viaducts Forestry	Street Construction & Maintenance Traffic Engineering Harbor Commission
Health & Sanitation \$44 million	Health Department Sewer Construction & Maintenance	Garbage Collection & Disposal
Government Administration \$25.4 million	Common Council, Mayor Treasurer City Clerk City Service Tax Department Public Debt Commission Board of Review Election Commission	Comptroller Attorney Budget City Development Board of Purchases Board of Assessment Community Development
Culture & Recreation \$14.3 million	Library Holiday Celebrations Auditorium and Arena	Art Center International Fold Band Convention Center
Grant & Aid Projects \$47 million	Portion of Grant and Aid Projects Financed by Grant and Aid Revenues (Community Development, Concentrated Employment Act, etc.) City share of cost included in preceding classifications.	