

The Assembly Committee on Taxation was called to order at 3:00 pm, by Chairman Paul May. Members present as follows:

PRESENT: Mr. May, Chairman
Mr. Coulter, Vice Chairman
Mr. Bergevin
Mr. Brady
Mrs. Cafferata
Mr. Craddock
Mr. Price
Mr. Marvel
Mr. Rusk
Mr. Stewart
Mrs. Westall

Please see guest list attached for guests present.

Chairman May advised the members that he had two bills for action by the committee for introduction:

BDR 41-1348^{*} - a motion was introduced by Mr. Bergevin, seconded by Mr. Marvel to introduce this bill as a committee introduction with referral back to the committee. Motion carried.

BDR 31-343^{**} - Upon motion by Mr. Bergevin, seconded by Mr. Craddock this bill will be introduced by the committee with referral back to the committee. Motion carried.

A.B. 99 - Removes power of department of motor vehicles to designate certain county assessors as its agents.

The provisions of this bill would remove the Department of Motor Vehicles power to appoint county assessors as its agents in counties of less than 100,000 population. It would allow the D.M.V. to contract with any person or public agency in connection with registration of vehicles and issuance of license plates.

Mr. May explained that this bill is contradictory to one this committee has previously passed and Mr. Price has requested that it be re-referred to the Committee on Transportation. Inasmuch as there are people present at the meeting, he invited testimony on the bill as drafted.

Mr. Leroy Ward, Lyon County Assessor testified and distributed copies of Exhibit I attached hereto. The breakdown shows the current costs for collections and costs of processing motor vehicle licenses for Lyon County. They are requesting that the State take 6% of the costs collected and handle the duties themselves through the Department of Motor Vehicles.

There were questions from the committee on the various responsibilities and funding areas. Mr. Ward explained that their office is not staffed to take care of this function and they are requesting that it be taken back by the State.

*AB 134

*AB 135

Date: Feb. 10, 1981

Page: 2

Messrs. Hale Bennett and Leonard Winkelman from the Department of Motor Vehicles, were available to answer questions from the committee. They explained that this measure would allow the Department to contract with anyone they can find for a \$1.00 per transaction to handle that licensing process and they did not feel that would be possible.

This bill does not allow them to use the privilege tax 5% commission, which they now get from the two large counties to give to the agent to defray his costs. Currently the county gets that 5% commission. According to this bill, they could not use that 5% for that purpose; it would restrict them to only being able to pay \$1.00 to their agents and it would be difficult to find anyone that would take on that responsibility for that price.

Mr. Bennett explained that privilege tax is collected at 100% - 1% of that amount, statewide, is kept by the Department of Motor Vehicles as commission for their assistance they provide to the counties, statewide, by preparing various reports, charts, etc. that assist them in collecting the privilege tax. In the counties where they have branch offices, they keep 6% which is the 1% plus 5% for the commission for their collecting the privilege tax in that county. Statewide, in every county, they keep 1% except in Clark and Washoe where they keep 6%. In Washoe and Clark Counties where they have a branch office of Motor Vehicles Department, they get a 5% commission for processing and collecting the privilege tax themselves. Statewide they get a 1% commission on top of that for the assistance they provide to their branches and agents. Additionally, he explained that in counties where they don't have a branch office, they pay the Assessor 99%; in counties where they do have a branch office, they pay the county 94%.

Mr. Bennett distributed Exhibit II attached, showing fees paid to small counties statewide.

After a brief discussion, it was determined that the measure needed further study and a sub-commission consisting of Messrs. Marvel and Craddock was appointed by Mr. May.

There was no action taken on this bill.

A.B. 47 - Provides for payment of use tax, personal property tax and registration of aircraft.

Mr. May explained that redrafted language had been requested at the last meeting on this bill from Mr. Nickson with the Department of Taxation. Mr. Nickson was not available to meet with the committee, therefore, the bill was deferred until a future date.

Mr. May gave a brief progress report on the Governor's tax package by explaining that A.B. 120, A.B. 128 and a resolution (BDR C-1398)* have all been introduced and is a 3-part package. Copies of those bills and the resolution will be available through Mr. May's office this evening or at the Bill room tomorrow.

*AJR 16

A.B. 100 - Changes certain provisions on appraiser,
assessments and equalization in property tax law.

Under this bill, assessors would have to make annual assessments of taxable personal property. It would also continue the 5-year requirement for reassessment of all real property. The assessor would have to appraise new improvements at their full cash value as of the time the underlying land was last appraised, employing the same guides and standards of valuation that were used at that time. A county Board of Equalization would conclude its equalization of real property before January 31st of each year and it would meet during May to hear appeals from appraisals of personal property.

Testifying in support of A.B. 100 was Mr. Don Dunn, Assistance Assessor of Clark County. He explained that this bill was drafted at the request of the State Assessor's Association and is basically a clean-up bill.

There was brief discussion on various sections of the bill, however, it was pointed out that the language in this measure does not correct the problems they were trying to take care of.

Mr. Bergevin suggested that no further consideration be given this bill until we complete review of the tax bills as he feels there are proposals that will be forthcoming that will drastically change many items being discussed now.

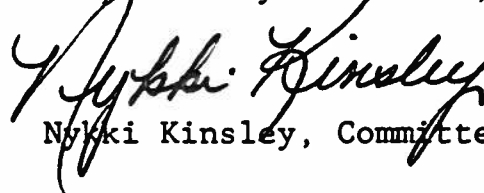
Mr. May explained that he has asked for some research to be done by the Legislative Counsel Bureau Research Department on the various proponents that will make up a tax package and this subject can be included in that study.

There was no action taken on this bill.

A brief discussion was held on varying our meeting schedule to enable the committee to complete all tax proposals. Mr. May suggested meeting earlier in the afternoon and/or meeting three days per week.

There being no further business, the meeting was adjourned.

Respectfully submitted,



Nykkie Kinsley, Committee Secretary

ASSEMBLY

AGENDA FOR COMMITTEE ON.....TAXATION.....

Date.....TUES., FEB. 10, 1981..... Time.....3:00 pm..... Room.....240.....

Bills or Resolutions
to be considered

Subject

Counsel
requested*

ALL MEETINGS OF THE ASSEMBLY TAXATION COMMITTEE WILL BEGIN PROMPTLY AT 3:00 PM. PLEASE ARRANGE YOUR SCHEDULES ACCORDINGLY.

- A.B. 47 - Provides for payment of use tax, personal property tax and registration of aircraft. (BDR 32-151)
- A.B. 99 - Removes power of department of motor vehicles to designate certain county assessors as its agents. (BDR 43-522)
- A.B. 100 - Changes certain provisions on appraisers, of assessments and equalization in property tax law. (BDR 32-520)

*Please do not ask for counsel unless necessary.



OFFICE OF
LYON COUNTY ASSESSOR
BOX 460
YERINGTON, NEVADA 89447

February 9, 1981

Hon. Joe Dini, Jr. Assemblyman
Legislative Building
Carson City NV 89710

Dear Joe:

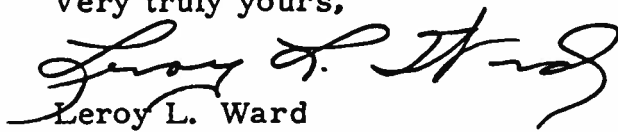
Attached is a breakdown of the current collections and costs of processing motor vehicle licenses for Lyon County.

The current cost for Lyon County to process the registrations and renewals is \$40,817.73. By giving up the additional 5% in privilege tax collected and the \$1.00 plate fee that we receive for issuing the registrations, this would result in a savings to Lyon County of \$9,612.42.

The cost to the county will increase yearly as salaries generally increase yearly and I no longer see that it is feasible for the small counties to handle the motor vehicle department.

Should you have further questions regarding this matter, please feel free to contact me at this office.

Very truly yours,


Leroy L. Ward
Lyon County Assessor

Carroll I 163

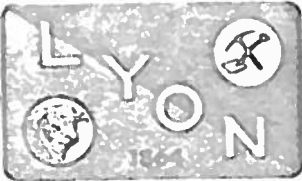


OFFICE OF
LYON COUNTY ASSESSOR
 BOX 460
 YERINGTON, NEVADA 89447

FEBRUARY 1981

MOTOR VEHICLE LICENSE COST

1979-1980	PRIVILEGE TAX	COUNTY \$1.00 PLATE FEE	STATE 1%	STATE 6%
JULY	\$ 24,250.00	\$ 898.00	\$242.50	\$1,455.00
AUGUST	26,722.50	1,090.00	267.23	1,603.35
SEPTEMBER	21,596.50	636.00	215.97	1,295.79
OCTOBER	25,285.00	987.00	252.85	1,517.10
NOVEMBER	23,579.75	603.00	235.80	1,414.79
DECEMBER	35,523.50	932.00	355.24	2,131.41
JANUARY	44,365.00	2,074.00	443.65	2,661.90
FEBRUARY	22,612.00	629.00	226.12	1,356.72
MARCH	26,962.50	663.00	269.63	1,617.75
APRIL	24,652.00	1,088.00	246.52	1,479.12
MAY	26,938.00	778.00	269.38	1,616.28
JUNE	<u>29,835.00</u>	<u>888.00</u>	<u>298.35</u>	<u>1,790.10</u>
TOTALS	\$ 332,321.75	\$11,266.00	\$3,323.21	\$19,939.31
LYON COUNTY COST				
SALARIES		\$37,494.52		
STATE 1%		<u>3,323.21</u>		
TOTAL COST FOR LYON COUNTY			\$40,817.73	
PAY STATE 6%		\$19,939.31		
PLATE FEE \$1.00 LOSS		<u>11,266.00</u>		
TOTAL COST FOR STATE			<u>\$31,205.31</u>	
LOSS FOR LYON COUNTY TO HANDLE MVL				\$ 9,612.42



OFFICE OF
LYON COUNTY ASSESSOR
BOX 460
YERINGTON, NEVADA 89447

February 11, 1981

Assembly Committee on Taxation
Legislative Building
Carson City NV 89710

Re: AB #99

Gentlemen:

Please be advised that the privilege tax, formerly collected as personal property tax, has always been the County's revenue.

In researching prior legislation regarding this matter, all wording is that the department collects the privilege taxes for each County.

The State has been allowed to retain 1% of the privilege tax if these licenses are processed by the various Counties. If the department maintains a branch office, the State then retains an additional 5% of the privilege tax and the \$1.00 plate fee.

The counties must maintain all office equipment and purchase same as are needed, because none of the office supplies and equipment are furnished by the department.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Leroy L. Ward". The signature is written in dark ink and is positioned above the printed name.

Leroy L. Ward
Lyon County Assessor

pursuant to that certain act of the 49th session of the legislature of the State of Nevada, entitled "An Act authorizing the board of trustees of the city of Carson City, Nevada, to acquire a sewer system and issue the general obligation bonds of the city of Carson City, Nevada, in an amount not exceeding \$336,000 to defray in part the cost of such acquisition; determining the conditions under which such bonds may be issued; prescribing details in connection therewith; and by providing other matters properly relating thereto." The instrument of conveyance shall be prepared or approved by the attorney general and shall contain a condition precedent providing that title to such real property shall not vest in the city of Carson City, Nevada, until the sewer system herein referred to has been acquired by the city of Carson City pursuant to the above referred to act of the 49th session of the legislature of the State of Nevada.

SEC. 3. This act shall become effective upon passage and approval.

Senate Bill No. 258—Committee on Aviation, Transportation and Highways

CHAPTER 505

AN ACT to amend chapter 482 of NRS, relating to licensing and registration of motor vehicles and trailers, and NRS sections 482.160, 482.180, 482.200, 482.215, 482.225, 482.260, 482.280, 482.320, 482.370, 482.375, 482.400, 482.410, 482.415 and 482.480, relating to the motor vehicle fund, motor vehicle license plates, applications for registration, collection of use taxes and personal property taxes on motor vehicles, renewals and transfers of registration and to fees, by providing for agents of the department of motor vehicles, for disposition of moneys in the motor vehicle fund, for applications for original, renewal and transfer registration, for collection of personal property taxes by the department of motor vehicles as agent for the counties, for the rate of such tax, for exemptions applied to such tax, for notice to the department of motor vehicles of change of address, for renewal registration by mail, for some original registrations by mail, for transfer of existing registrations to newly acquired vehicles, for a transfer registration fee and for tax information to the county assessors from the department of motor vehicles; to repeal NRS sections 482.150, 482.190 and 482.360, relating to county assessors as ex officio officers of the department of motor vehicles, remittances by county assessors to the department of motor vehicles and registration of vehicles used by franchised new vehicle dealers; and providing other matters properly relating thereto.

[Approved April 7, 1959]

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

SECTION 1. NRS 482.160 is hereby amended to read as follows:
 482.160 1. The commissioner [is authorized to] may adopt and enforce such administrative rules and regulations [and to designate such agencies] as may be necessary to carry out the provisions of this chapter.

2. The commissioner may establish branch offices as provided in NRS 481.055, and may by contract appoint any person or public agency as an agent to assist in carrying out the duties of the department under this chapter. The commissioner shall designate the county

assessor of each county with a population of less than 25,000, as determined by the last preceding national census compiled by the Bureau of the Census of the Department of Commerce of the United States, as agent to assist in carrying out the duties of the department in such county.

3. The contract with each agent appointed by the department in connection with the registration of motor vehicles and issuance of license plates shall provide for compensation based upon the reasonable value of the services of such agent but shall not exceed \$1 for each registration.

SEC. 2. NRS 482.180 is hereby amended to read as follows:

482.180 1. There is hereby created in the state treasury a fund which shall be known as the motor vehicle fund. The state treasurer shall deposit all money received by him from the department or otherwise under the provisions of this chapter in the motor vehicle fund.

2. Funds for the administration of the provisions of this chapter shall be provided by direct legislative appropriation from the state highway fund, upon the presentation of budgets in the manner required by law. Out of such appropriation the department shall pay every item of expense which may be properly charged against the department, including the salaries of the clerks employed in the department. All claims for such expenses and salaries shall be certified to the state board of examiners and paid as other claims against the state are paid.

3. [In addition to the foregoing, the department will, at the end of the year, certify claims to the state board of examiners in favor of each county of this state to the amount of \$1 for each registration issued in that county. The amount shall be placed in the county general road fund by the county treasurer. The county assessor shall certify to the board of county commissioners the total amount of money expended by his office in the issuance of registrations during the past year and the board of county commissioners shall transfer from the county general road fund to the county general fund a sum equal to such expenditures.] ~~The department shall certify monthly to the state board of examiners the amount of~~ ~~personal property taxes~~ ~~collected in each county~~ by the department during the preceding month, and such funds shall be paid monthly to each county in the same manner as other claims against the state are paid. Each county shall apportion such funds as other receipts of personal property taxes are apportioned, but the county shall not be entitled to reserve 6 percent of such funds as provided in NRS 361.530 as commission for collecting personal property taxes.

4. When the foregoing requirements have been met, the state controller shall transfer at the end of each quarter year to the state highway fund any balance in the motor vehicle fund.

SEC. 3. NRS 482.200 is hereby amended to read as follows:

482.200 [1. After June 30 of each year, county assessors shall return all unused and unsold motor vehicle license plates to the department. The legislative auditor shall then cause a count and check of such returned license plates and the number thereof shall be credited to the county assessors returning them.

Senate Bill No. 93—Committee on Aviation, Transportation and Highways

CHAPTER 88

AN ACT to amend NRS sections 482.180, 482.260, 482.261, 482.263, 482.280 and 482.283, relating to the motor vehicle fund, collection of fees and taxes for motor vehicles, property tax exemptions and registration of motor vehicles, by providing that motor vehicles shall be taxed at the same rate as other personal property; by providing for commissions to the state and counties for collection of such taxes; by requiring registration through the office or agent of the department in the county of residence; by requiring county assessors to deliver motor vehicles registration records to the department of motor vehicles; by providing for the return of such records; and by providing other matters properly relating thereto.

[Approved March 7, 1960]

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

SECTION 1. NRS 482.180 is hereby amended to read as follows:

482.180 1. There is hereby created in the state treasury a fund which shall be known as the motor vehicle fund. The state treasurer shall deposit all money received by him from the department or otherwise under the provisions of this chapter in the motor vehicle fund.

2. Funds for the administration of the provisions of this chapter, *except for the provisions relating to collection of personal property taxes on motor vehicles*, shall be provided by direct legislative appropriation from the state highway fund, upon the presentation of budgets in the manner required by law. Out of such appropriation the department shall pay every item of expense, *except expenses incurred in the collection of personal property taxes on motor vehicles*, which may be properly charged against the department, including the salaries of the clerks employed in the department. *Funds for the payment of all administrative expenses incurred in the collection of personal property taxes on motor vehicles shall be provided by direct legislative appropriation from the general fund in the state treasury.* All claims for such expenses and salaries shall be certified to the state board of examiners and paid as other claims against the state are paid.

3. The department shall certify monthly to the state board of examiners the amount of personal property taxes collected for each county by the department *and its agents* during the preceding month, and such funds shall be paid monthly to each county assessor in the same manner as other claims against the state are paid. Each county assessor shall [apportion] *distribute* such funds as other receipts of personal property taxes are [apportioned, but the county shall not be entitled to reserve 6 percent of such funds as provided in NRS 361.530 as commission for collecting personal property taxes.] *distributed. Notwithstanding the provisions of NRS 361.530, the county shall be entitled to reserve only 5 percent of such funds as commission to the county for assisting in the collection of such taxes, and shall remit 1 percent of such funds to the state treasurer for deposit in the general fund as commission to the state for collecting such taxes.*

4. When the foregoing requirements have been met, the state controller shall transfer monthly to the state highway fund any balance in the motor vehicle fund.

SEC. 2. NRS 482.260 is hereby amended to read as follows:

482.260 1. The department *and its agents* in registering a vehicle shall:

(a) Collect the annual license fee as provided for in this chapter.

(b) Collect, as agent for the county in which the applicant resides, the personal property tax on the vehicle, whether or not the applicant is the owner of any real property.

(c) Issue to the applicant a temporary certificate of registration valid 15 days only and not renewable, or a certificate of registration, together with the regular license plate or plates.

2. The amount of the personal property tax collected at the time of registration shall be [4 percent of] *determined by applying the tax rate applicable in the area in which the applicant resides* to the assessed value of the vehicle based upon the schedule of values for assessment purposes fixed by the Nevada tax commission for that year.

3. Upon [the approval of the application by] *proof of ownership satisfactory to the commissioner*, he shall cause to be issued a certificate of ownership as provided in this chapter.

4. Any law of the State of Nevada to the contrary notwithstanding, a new or used motor vehicle being registered for the first time in Nevada shall be taxed pro rata on a monthly basis upon the amount of time remaining in the *current registration year*.

SEC. 3. NRS 482.261 is hereby amended to read as follows:

482.261 Any applicant for registration who wishes to apply any property tax exemption to which he is entitled to the personal property tax on the motor vehicle for which the application is filed shall support his claim of exemption by evidence satisfactory to the department [.] *or its agent*. The department [.] *or its agent*, if satisfied by such evidence, shall allow such exemption to the extent of all or part of the property tax due on such motor vehicle.

SEC. 4. NRS 482.263 is hereby amended to read as follows:

482.263 The department shall furnish monthly to each county assessor an alphabetical list, *including all residence addresses*, of all registrations made for applicants from the county of such county assessor together with the amount of personal property tax, if any, collected for each motor vehicle and the amount of exemption, if any, from such tax allowed.

SEC. 5. NRS 482.280 is hereby amended to read as follows:

482.280 1. Every vehicle registration under this chapter shall expire at midnight on June 30 each year. The department shall mail annually to each holder of a valid registration certificate an application form for renewal registration for the following year. Such forms shall be mailed by the department in sufficient time to allow [applicants to return the applications and] *all applicants to mail the applications to the office or agent of the department in the counties in which*

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assessment roll prior to the delivery thereof to the ex officio tax receiver. If such property cannot be placed upon the assessment roll of the proper county within the proper time, it shall thereafter be placed upon the tax roll for the next ensuing year, in addition to the assessment for the current year, if any, and taxes thereon shall be collected for the prior year in the same amount as collected upon the prior year's assessment roll.

5. The Nevada tax commission shall not raise or lower any valuations established at the session of the state board of equalization unless, by the addition to any assessment roll of property found to be escaping taxation, it shall be found necessary so to do.

6. Nothing in this section shall be construed as providing an appeal from the acts of the state board of equalization to the Nevada tax commission.

SEC. 29. NRS 482.180 is hereby amended to read as follows:

482.180 1. There is hereby created in the state treasury a fund which shall be known as the motor vehicle fund. The state treasurer shall deposit all money received by him from the department or otherwise under the provisions of this chapter in the motor vehicle fund.

2. Funds for the administration of the provisions of this chapter, except for the provisions relating to collection of [personal property] *privilege* taxes on [motor] vehicles, shall be provided by direct legislative appropriation from the state highway fund, upon the presentation of budgets in the manner required by law. Out of such appropriation the department shall pay every item of expense, except expenses incurred in the collection of [personal property] *privilege* taxes on [motor] vehicles, which may be properly charged against the department, including the salaries of the clerks employed in the department. Funds for the payment of all administrative expenses incurred in the collection of [personal property] *privilege* taxes on [motor] vehicles shall be provided by direct legislative appropriation from the general fund in the state treasury. All claims for such expenses and salaries shall be certified to the state board of examiners and paid as other claims against the state are paid.

3. The department shall certify monthly to the state board of examiners the amount of [personal property] *privilege* taxes collected by the department and its agents during the preceding month, and such funds shall be paid monthly to each county assessor in the same manner as other claims against the state are paid. *Privilege taxes collected on vehicles subject to the provisions of chapter 706 of NRS and engaged in interstate or intercounty operations shall be distributed among the counties in the following percentages:*

Churchill.....	5.21 percent	Lincoln.....	3.12 percent
Clark.....	22.54 percent	Lyon.....	2.90 percent
Douglas.....	2.52 percent	Mineral.....	2.40 percent
Elko.....	13.31 percent	Nye.....	4.09 percent
Esmeralda.....	2.52 percent	Ormsby.....	1.07 percent
Eureka.....	3.10 percent	Pershing.....	7.00 percent
Humboldt.....	8.25 percent	Storey.....	.19 percent
Lander.....	3.55 percent	Washoe.....	12.24 percent
		White Pine.....	5.66 percent

4. Each county assessor shall distribute such funds [as other receipts of personal property taxes are distributed. Notwithstanding the provisions of NRS 361.530, the] in the same manner, to the same recipients, and in the same ratio, as personal property taxes on motor vehicles were distributed in the last year during which motor vehicles were taxed as personal property, but the State of Nevada shall not be entitled to share in any such distribution. The county shall be entitled to reserve [only] 5 percent of such funds as commission to the county for assisting in the collection of such taxes, and shall remit 1 percent of such funds to the state treasurer for deposit in the general fund as commission to the state for collecting such taxes.

[4.] 5. When the foregoing requirements have been met, the state controller shall transfer monthly to the state highway fund any balance in the motor vehicle fund.

SEC. 291. NRS 482.180 is hereby amended to read as follows:

482.180 1. There is hereby created in the state treasury a fund which shall be known as the motor vehicle fund. The state treasurer shall deposit all money received by him from the department or otherwise under the provisions of this chapter in the motor vehicle fund.

2. Funds for the administration of the provisions of this chapter, except for the provisions relating to collection of [personal property] privilege taxes on [motor] vehicles, shall be provided by direct legislative appropriation from the state highway fund, upon the presentation of budgets in the manner required by law. Out of such appropriation the department shall pay every item of expense, except expenses incurred in the collection of [personal property] privilege taxes on [motor] vehicles, which may be properly charged against the department, including the salaries of the clerks employed in the department. Funds for the payment of all administrative expenses incurred in the collection of [personal property] privilege taxes on [motor] vehicles shall be provided by direct legislative appropriation from the general fund in the state treasury. All claims for such expenses and salaries shall be certified to the state board of examiners and paid as other claims against the state are paid.

3. The department shall certify monthly to the state board of examiners the amount of [personal property] privilege taxes collected [for each county] by the department and its agents during the preceding month, and such [funds shall be paid monthly to each county assessor in the same manner as other claims against the state are paid. Each county assessor shall distribute such funds as other receipts of personal property taxes are distributed. Notwithstanding the provisions of NRS 361.530, the county shall be entitled to reserve only 5 percent of such funds as commission to the county for assisting in the collection of such taxes, and shall remit 1 percent of such funds to the state treasurer for deposit in the general fund as commission to the state for collecting such taxes] moneys shall be transferred monthly to the general fund in the state treasury after payment to each county of 5 percent of the privilege taxes collected on vehicles of persons residing in such county as commission to the county for assisting in the collection of such taxes.

The board may submit preliminary plans or designs to qualified architects or engineers for preparation of detailed plans and specifications if the board deems such action desirable. The cost of preparation of preliminary plans or designs, the cost of detailed plans and specifications, and the cost of all architectural and engineering services shall be charges against the appropriations made by the legislature for any and all state buildings or projects, or buildings or projects planned or contemplated by any state agency for which the legislature has appropriated or may appropriate funds. The costs shall not exceed the limitations that are or may be provided by the legislature.

3. The board shall:

(a) Have final authority for approval as to architecture of all buildings, plans, designs, types of construction, major repairs and designs of landscaping.

(b) Solicit bids for and let all contracts for new construction or major repairs.

(c) Have authority to reject any or all bids.

(d) After the contract is let, have supervision and inspection of construction or major repairs. The cost of supervision and inspection shall be a charge against the appropriation or appropriations made by the legislature for the building or buildings.

(e) Have final authority to accept each building as completed or to require necessary alterations to conform to the contract, and to file the notice of completion.

SEC. 5. This act shall become effective upon passage and approval.

Senate Bill No. 310—Committee on Judiciary

CHAPTER 328

AN ACT to amend NRS section 482.180, relating to the motor vehicle fund and the payment of motor vehicle privilege taxes collected to counties and their distribution by counties to recipients, by providing that the method of distribution will be based upon the previous fiscal year's property tax distribution; and providing other matters properly relating thereto.

[Approved April 4, 1965]

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

SECTION 1. NRS 482.180 is hereby amended to read as follows:

482.180 1. There is hereby created in the state treasury a fund which shall be known as the motor vehicle fund. The state treasurer shall deposit all money received by him from the department or otherwise under the provisions of this chapter in the motor vehicle fund.

2. Funds for the administration of the provisions of this chapter, except for the provisions relating to collection of privilege taxes on vehicles, shall be provided by direct legislative appropriation from

the state highway fund, upon the presentation of budgets in the manner required by law. Out of such appropriation the department shall pay every item of expense, except expenses incurred in the collection or privilege taxes on vehicles, which may be properly charged against the department, including the salaries of the clerks employed in the department. Funds for the payment of all administrative expenses incurred in the collection of privilege taxes on vehicles shall be provided by direct legislative appropriation from the general fund in the state treasury. All claims for such expenses and salaries shall be certified to the state board of examiners and paid as other claims against the state are paid.

3. The department shall certify monthly to the state board of examiners the amount of ~~privilege taxes collected for each county~~ by the department and its agents during the preceding month, and such funds shall be paid monthly to each county assessor in the same manner as other claims against the state are paid. Privilege taxes collected on vehicles subject to the provisions of chapter 706 of NRS and engaged in interstate or intercounty operations shall be distributed among the counties in the following percentages:

Churchill.....	5.21 percent	Lincoln.....	3.12 percent
Clark.....	22.54 percent	Lyon.....	2.90 percent
Douglas.....	2.52 percent	Mineral.....	2.40 percent
Elko.....	13.31 percent	Nye.....	4.09 percent
Esmeralda.....	2.52 percent	Ormsby.....	1.07 percent
Eureka.....	3.10 percent	Pershing.....	7.00 percent
Humboldt.....	8.25 percent	Storey.....	.19 percent
Lander.....	3.88 percent	Washoe.....	12.24 percent
		White Pine.....	5.66 percent

4. Each county assessor shall distribute such funds in the same manner, to the same recipients, and in the same ratio, as personal property taxes [on motor vehicles] were distributed in the [last] previous fiscal year, [during which motor vehicles were taxed as personal property.] but the State of Nevada shall not be entitled to share in any such distribution. The county shall be entitled to reserve 5 percent of such funds as commission to the county for assisting the collection of such taxes, and shall remit 1 percent of such funds to the state treasurer for deposit in the general fund as commission to the state for collecting such taxes.

5. When the foregoing requirements have been met, the state controller shall transfer monthly to the state highway fund any balance in the motor vehicle fund.

1975
3

City and Town Property

NAME Roy and Mary Albert (Surviving Exception)
ADDRESS Yerington Nevada 891 604
DISTRICT Yerington City

County of Lyon

00003

REAL										PROPERTY						
DESCRIPTION	FEET	VAL.	IMP.	LOT	BLOCK	YEAR	UNCLASSIFIED	SEC.	TOWNSHIP	RANGE	ACRES	REAL ESTATE	IMPROVEMENTS	PERM. PROP.	TOTAL	TAX
Pes. Lot Neat St. Barton Add.	100	100	800	9-10	6	1946						109	300	100	-----	1
						1947						100	300	492	-----	
						1948						100	800	425	325	1
						1949						100	800	405	305	1
						1950						150	800	610	260	1
						1951						165	860	1054	1099	1
						1952						200	845	1060	1105	1
						1953						200	845	930	975	1

40 605 Home
240 Lake

176

PERSONAL										PROPERTY					INSPECTION		
FURNITURE	OFFICE	STORE FIXTURE	MERCHANDISE	POOL TABLES	BAR FIXTURES	SLOT MACH.	BOULETTE	MISCELLANEOUS	MACHINERY	BEES	MOTOR VEHICLES	TOTAL	STOCK	SHEEP	BEES		
HOME		MACH.	INVENTORY				WHEEL				PLEASURE TRUCKS						
1946	Ant.																
1947	Vl. 100										1	100					
1948	Vl. 100										32	492					
1949	Vl. 100										1	425					
1949	Vl. 100										1	405					
1950	Vl. 200										305	200					
1951	Vl. 250										1	410					
1952	Vl. 250										804	1054					
1953	Vl. 250										810	1060					
											630	930					

MOTOR VEHICLES										CLASSIFIED					EXEMPTION		
YEAR	MAKE	VAL.	YEAR	MAKE	VAL.	YEAR	MAKE	VAL.	YEAR	MAKE	VAL.	YEAR	MAKE	VAL.	POLL TAX	SOLDIERS	WIDOWS
1946	49 Plymouth Sedan	392														1,000	
1947	40 Plymouth Sedan	325														1,000	
1948	40 Plymouth Sedan	305														1,000	
1949	40 Plymouth sedan	210														1,000	
1950	50 Chevrolet Sedan	804														1,000	
1951	50 Chevrolet Sed	810														1,000	
1952	50 Chevroler Sedan	630	28	Ford Pickup	50											1,000	

1934
1935
1936
1937
1938
1939
1940
1941

City and Town Property

BEING TO BE UNDER THE CONTROL OF
 NAME Hiazzi, Ray & Mary
 ADDRESS Washington Road Box 713
 DISTRICT Youngstown City

County of Lyon

1930
1931
1932
1933
1934
1935
1936
1937
1938
1939
1940
1941

1937

REAL

DESCRIPTION	FEET	VAL	IMP.	LOT	BLCK	YEAR	UNCLASSIFIED	SOC.	TOWNSHIP	RANGE
Res. lot West St, Barton Add.	100	200	845	9-10	6	1954				
same						1955				
same						1956				
same			620			1957				
same						1958				
same						1959				
same						1960				
same						1961				

PROPERTY

ACRES	REAL ESTATE	IMPROVEMENTS	PERS PROP.	TOTAL	POLL TAX
	200	145	1095	1140	1
	200	875	650	695	1
	200	875	1210	1255	-
	200	1620	830	1650	1
	200	1850	1130	2150	1
	200	2010	1160	2270	1
	200	2110	890	2100	1
	200	2010	250	1960	1

PERSONAL

YEAR	FURNITURE	OFFICE	STORE FIXTURES	MERCHANDISE INVENTORY	POOL TABLES	BAR FIXTURES	SLOT MACH.	BOULETTE WHEELS	MISCELLANEOUS	MACHINERY	BEER	PLEASURE TRUCKS	MOTOR VEHICLES	TOTAL	STOCK	SHIPS	BEER
1954	250											490	355	1095			
1955	250											400		650			
1956	250											960		1210			
1957	250											580		830			
1958	250											830		1130			
1959	250											2		1060			
1960	250											2		890			
1961	250											-		250			

PROPERTY

YEAR	REAL ESTATE	IMPROVEMENTS	PERS PROP.	TOTAL	STOCK	SHIPS	BEER
1954	200	145	1095	1140			
1955	200	875	650	695			
1956	200	875	1210	1255			
1957	200	1620	830	1650			
1958	200	1850	1130	2150			
1959	200	2010	1160	2270			
1960	200	2110	890	2100			
1961	200	2010	250	1960			

MOTO

YEAR	MAKE	VAL	YEAR	MAKE	VAL
1954	50 Chevrolet Sedan	490	'49 Dodge Pickup		355
1955	50 Chevrolet Sedan	400			
1956	55 Chevrolet Sedan	960			
1957	55 Chevrolet Sedan	580			
1958	57 Chevrolet Sedan	830	1948 Willys Jeep		50
1959	57 Chevrolet Sedan	720	1950 Ford Coupe		80
1960	57 Chevrolet Sedan	590	1960 Ford Coupe		60
1961	-				

VEHICLES

YEAR	MAKE	VAL	YEAR	MAKE	VAL	YEAR	MAKE	VAL	YEAR	MAKE	VAL	YEAR	MAKE	VAL	POLL TAX	SOLDIERS	WIDOWS
1954	50 Chevrolet Sedan	490	'49 Dodge Pickup		355												
1955	50 Chevrolet Sedan	400															
1956	55 Chevrolet Sedan	960															
1957	55 Chevrolet Sedan	580															
1958	57 Chevrolet Sedan	830	1948 Willys Jeep		50												
1959	57 Chevrolet Sedan	720	1950 Ford Coupe		80												
1960	57 Chevrolet Sedan	590	1960 Ford Coupe		60												
1961	-																

CLASSIFIED

EXEMPTION

February 10, 1981

INFORMATION REGARDING AB 99

Under current law, the 15 small counties process vehicle registrations and collect privilege tax. For compensation the counties get \$1.00 per registration and 99% of the privilege tax. In the two large counties where DMV has full branch offices, DMV pays 94% of the privilege tax to the county.

1979/1980 Fees paid to small counties:

	<u>\$1 Fee</u>	<u>5% Priv. Tax</u>	<u>County Total</u>
Carson City	\$ 40,892	\$ 44,044	\$ 84,936
Churchill	16,042	19,649	35,691
Douglas	20,331	34,504	54,835
Elko	17,137	30,541	47,678
Esmeralda	1,218	2,579	3,797
Eureka	1,258	3,330	4,588
Humboldt	9,622	16,986	26,608
Lander	4,537	8,284	12,821
Lincoln	3,487	5,732	9,219
Lyon	11,266	18,082	29,348
Mineral	5,913	7,781	13,694
Nye	9,519	14,534	24,053
Pershing	3,302	7,450	10,752
Storey	1,870	2,273	4,143
White Pine	<u>9,079</u>	<u>14,893</u>	<u>23,972</u>
TOTAL	\$155,473	\$230,662	\$386,135

Carroll H