

Date: March 10, 1981

Page: 1

Chairman Paul May called the meeting of the Assembly Taxation Committee to order at 3:00 PM, with the following members and guests present:

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

Please see attached guest register for guests present

First item on the agenda was as follows:

General committee discussion and possible consideration of bill request concerning tax reform package.

Chairman May explained that the agenda is light today as this committee is scheduled to attend a joint meeting with the Senate Committee at 4:30 on aspects of the overall tax package.

He added that Mr. Nickson has prepared some charts for the committee at the direction of the Task Force sub-committee: he pointed out, however, that where the charts indicated "Assembly Plan" it should be remembered that these are simple "if's" and not a plan of the Assembly or this committee.

Mr. Nickson then reviewed charts identified as:

Exhibit I 1981 Estimated Tax containing 20 pages

Exhibit II - Memo dated March 10, 1981 to Mr. Nickson from Charles Chinnock, Chief, Division of Assessment Standards.

Exhibit III - 4-page analysis showing fiscal impact

Considerable discussion was held on various aspects of the charts and reports submitted. One request was made by Mr. Craddock of Mr. Nickson, that being a list of the property tax that would be reduced under the Governor's plan - the out-of-state holding and in-state corporations that serve out-of-state customers. Mr. Nickson stated he would try to obtain that information, however, while it would be no problem with the centrally-assessed properties, although in some cases for example, Sierra Pacific Power does serve some California customers, he wouldn't have information on that break down. Mr. Craddock elaborated that his intent was on the ratio of out-of-state holdings by property that is held by out-of-state businesses. Mr. Nickson stated that the individual appraisers would probably have that information and he volunteered to make that inquiry in Mr. Craddock's behalf.

The discussion concluded with Mr. May advising those present that considerable discussion is going on with the tax committees and these figures will be reviewed for further action at a future date.

A.B. 298 - Provides alternate form for declaring value of transferred real property.

Mr. Joe Melcher, Washoe County Recorder's Office, testified in support of this bill, explaining that this is a house-keeping bill that will save duplication of effort. It also supports the small counties that want the option of using the Declaration of Value form or the rubber stamp form on their documents. He explained that Rule 5 of the Tax Commission, in regards to collecting real property transfer tax, allows them to use a Declaration of Value form which the grantee usually fills out for them as they record the document—they give a value or sale price on their property and pay their real property tax from that form. They sign the form showing they are giving you the facts under penalty of perjury. The rubber stamp is placed on the form of the document that shows that the real property transfer tax is the same—they paid it or they are exempt and the person has to sign that rubber stamp form showing, again, that they are declaring that the facts they are giving are true. In Washoe County, Clark County and any other counties that are using the declaration of value form, they have to duplicate their effort. This bill would eliminate that duplication.

Mr. Pat Pine, Clark County, addressed the committee advising that their recorder, Joan Swift was not present but has an alternative she would like to propose. According to Mr. Pine's testimony, Mrs. Swift was in favor of A.B. 122 which has previously been heard by this committee. Action was deferred pending a discussion among the assessors and recorders as to how this declaration system would work. One factor that is not discussed here is that the assessors have some interest in obtaining information relating to sales depending on what we do with our assessment or factoring system etc. He suggested that before we take action on this bill that the assessors and recorders have an opportunity to get together and agree on a single concept for the declaration of value.

Mr. May concurred with the request and stated that he will hold action on the bill until he is contacted by the assessors and or recorders with the request to proceed.

Mr. May advised the committee that the Task Force subcommittee has had some discussions regarding what should be done with the sales tax and it was concluded that it would be appropriate to ask that some figures be compiled indicating the fiscal impact if the sales tax is increased and by what percentage. He added that it is imperative that the tax be collected earlier than the first of July and asked Mr. Jim Lien, Business Manager of Metro Police Department to give us that information. Mr. Lien explained that in taking a typical example of 'taxable sales' in the month of April that is the tax that is being collected on April's taxable sales will be remitted to the state in the month of May - May 30th. " If you are distributing to the General Fund or distributing to local governments,

Date: March 10, 1981

Page: 3

you are going to make the distribution then in June. In order to realize cash flow, you have to impose a tax sometime in advance of when you want it to be arriving to the local government. For example, for the school districts in the State of Nevada the period for determining the base for the local school support tax in relationship to the state distributive school fund, begins in April and runs through the following March - so you have a base period of April through March taxable sales. A school district, which receives its checks in June defers that sales tax to the next fiscal year - this is 1980-81. In 1981-82 the check that it gets in June becomes 1981-82 revenue because the state distributive school fund is predicated on taxable sales from April through March. For counties and cities and for the State of Nevada itself in the General Fund, the accrual is much different. For counties and cities etc, taxable sales that are made in June and are collected in July by the state are distributed in August - this becomes the first new year's revenue. So the tax rate that is imposed on June 1st will now accrue to the counties and cities in August and will be their first new revenue. If you are going to increase the revenue to a school district in order to offset its next year's budget you have to have it in position April 1st in order to give them a June check which is the first 1981-82 revenue. There are two different bases involved."

He added that if the state were interested in picking up some additional dollars, it could move from a cash basis on the state distributive school fund to an accrual basis and pick up 14-months revenue during 1980-81, it would add revenue to the state coffers. Enlarging upon that statement, he explained that for example, if you are guaranteed \$200 million that's what we know school districts can have, and you know in the formula you can deduct out whatever school districts receive from local school support tax. For example, they receive \$60-million - it means at the point, the state is paying out \$140-million to the school districts. However, if you allow the state to count these additional two months of revenue at the local level, they might in effect collect \$7-million to be offset and the state has to come up with only \$130-million rather than \$140-million. It is a one time shot; when you transfer or move from a cash basis accounting to an accrual basis accounting. It would be one way for the state to pick up additional revenue as it moves into a new fiscal period. In so doing, the schools do not need to have an increase in their tax rate until June; there would be no sales tax increases until June 30th - forcing them to report on a monthly basis. But this does give us some alternatives to look at as far as sales tax revenue. If we remain on a cash basis for the state distributive school fund, and you anticipate there is a need for school districts to have additional revenue, then you have to have the school tax increased by April 1.

Mr. May asked Mr. Lien if he would reduce his explanation to writing for the benefit of the committee and thanked Mr. Lien for his presentation.

Chairman May then asked the committee for an informal vote on whether they are in favor of making the basic shift in some form from ad valorem to the sales tax or whether we should look for some other alternatives. The informal vote indicated there were seven members in favor of the shift and four favoring seeking out some alternative.

Exhibits IV, V and VI, prepared by Fiscal Analyst Dan Miles, were distributed to the committee members. Exhibits titled:

Exhibit IV Comparative Distributions (Liquor, Cigarette and out-of-state Sales (CCRT 1%))

Exhibit V - New Sales Tax Projections; Total tax= 5% (Effective April 1, 1981.)

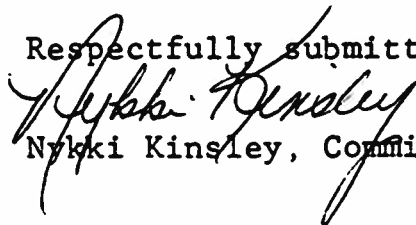
Exhibit VI - Adjusted Assessed Valuations Using 10% Annual Decrease

The exhibits were explained by Mr. Miles and various questions by the committee were responded to.

Mr. Rusk had distributed copies of a memo title "Reasons for Fallout Shelter Bills" and asked for committee discussion at some meeting in the future. Chairman May suggested this item be placed on the agenda for the meeting of March 24th, 1981.

There being no further business, the meeting was adjourned.

Respectfully submitted,

  
Nykki Kinsley, Committee Secretary

ASSEMBLY

AGENDA FOR COMMITTEE ON Taxation

Date Tues., Mar. 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 SCHEDULE ACCORDINGLY.

General committee discussion and possible considera-  
tion of bill request concerning tax reform pack-  
age.

A.B. 298- Provides alternate form for declaring value of  
transferred real property.

Date: March 19, 1981

PLEASE PRINT YOUR NAME	PLEASE PRINT WHO YOU REPRESENT	I WISH TO SPEAK		
		FOR	AGAINST	BILL NO.
JOE MELCHER	Washoe County Recorder	Yes		HB 100
John Hawkins	New School of Leadership			
DAN LYONS	Dept of Transportation			
Dennis Belcourt	Intern - (Senator Wilkins)			
John Barriage	Intern - (Senator Raggio)			
MARION L...	INTERN			
CHRIS CURTIS	INTERN (HELEN ROCKY)			
April K. Miller	Intern (Sen. Ward)			
Chip Corde	Intern (Sen. Gibson)			
JOHN F...	Senatorial District			
RICHARD F. ...	Nev. Assoc. of ...			
CHUCK NELSON				
GEORGE T...	Nev. Bar			
Lee Cathcart	City of North Las Vegas			
Jim Lien	Nev. ...			
Bryce Wilson	Nev. Assn of Counties			
S. L. H.	TV			

300

G. P. Etchederry  
Joyce Woodhull

Nev. League of Cities  
Nev. State Id. Assn

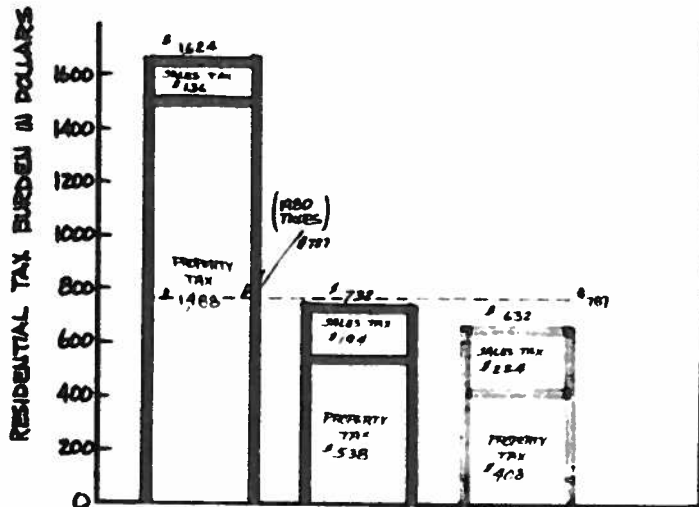


# LAS VEGAS

## 1981-82 ESTIMATED TAX

Exhibit I

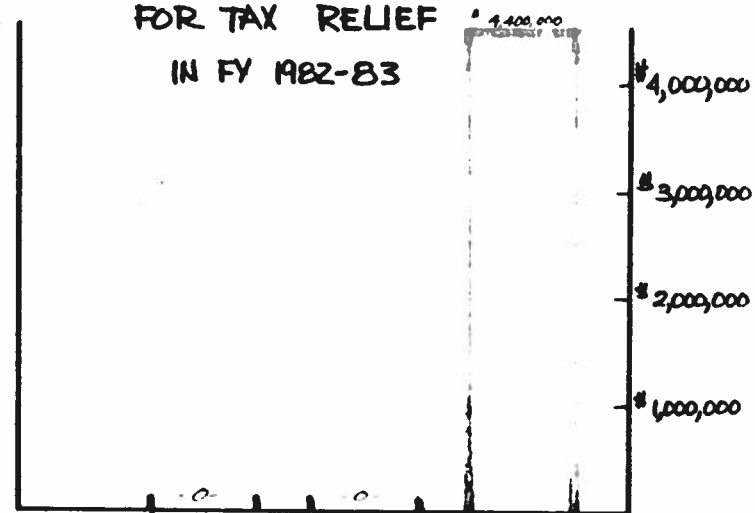
RESIDENCE VALUED AT \$30,000 - 1975  
REAPPRAISED IN 1980 AT \$14,389



#1 NO CHANGE TO CURRENT LAW  
#2 ASSEMBLY PLAN  
#3 GOVERNOR'S PLAN

TAX RATE → (3.7183) (1.9199) (1.0203)

ADDITIONAL DOLLARS AVAILABLE FOR TAX RELIEF IN FY 1982-83



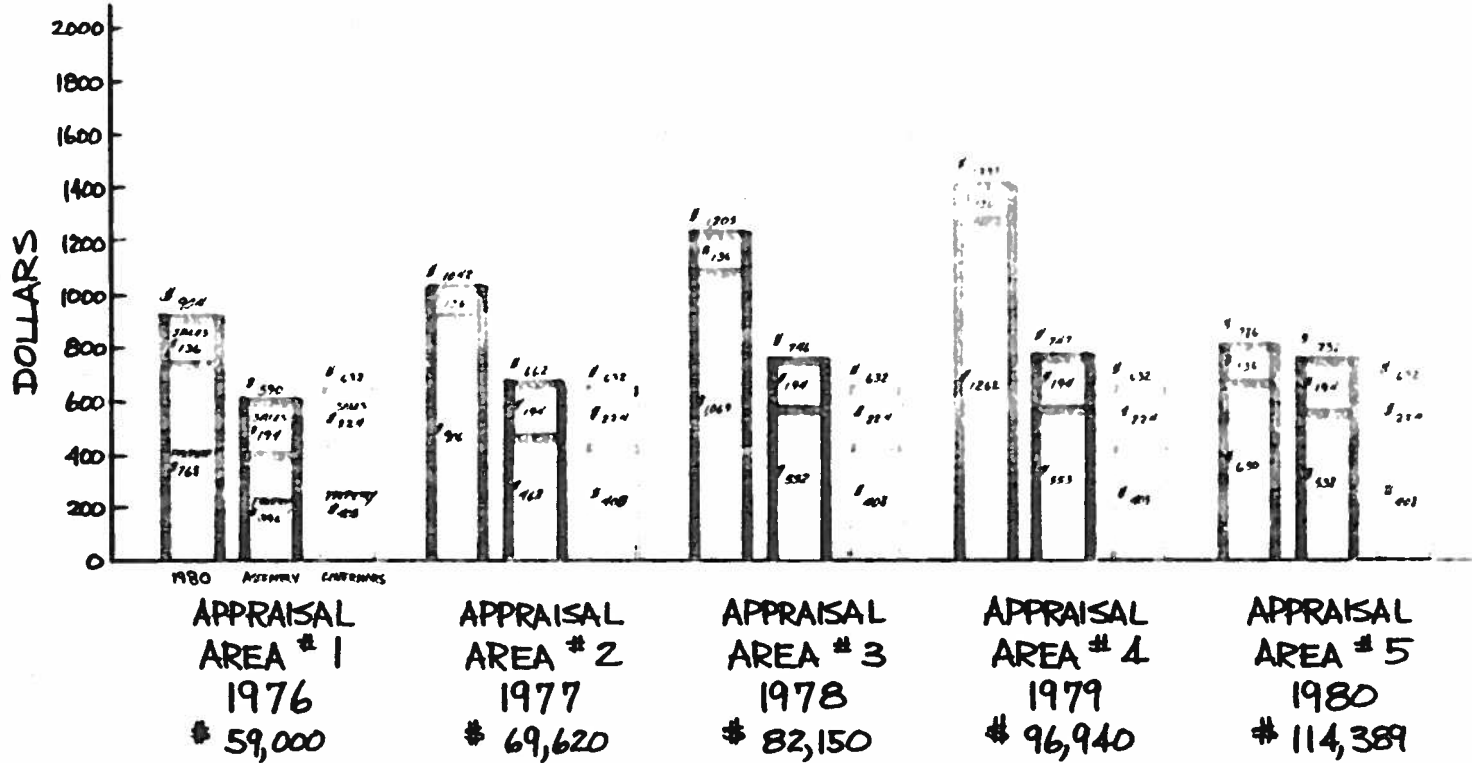
#1 NO CHANGE TO CURRENT LAW  
#2 ASSEMBLY PLAN  
#3 GOVERNOR'S PLAN





# LAS VEGAS

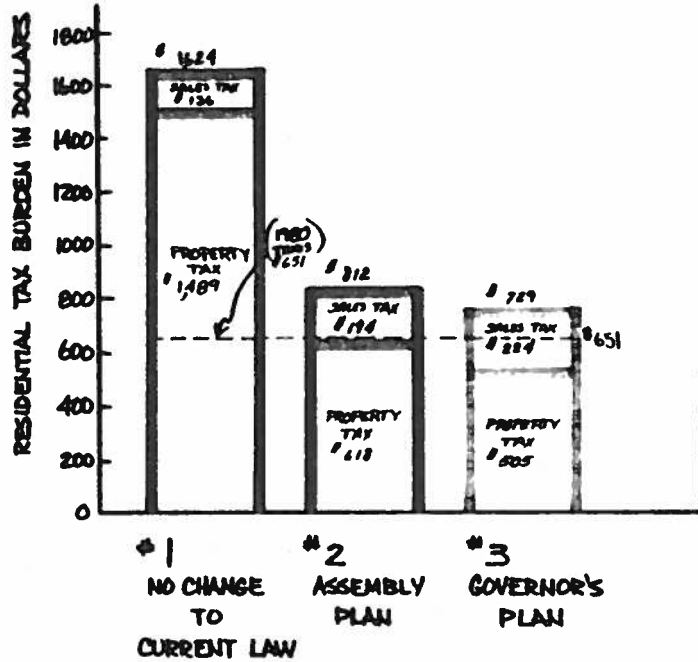
TAX BURDEN ON HOMES  
WITH A 1975 VALUE of \$50,000



D.H.T.  
Prepared by  
the Department of Public Works

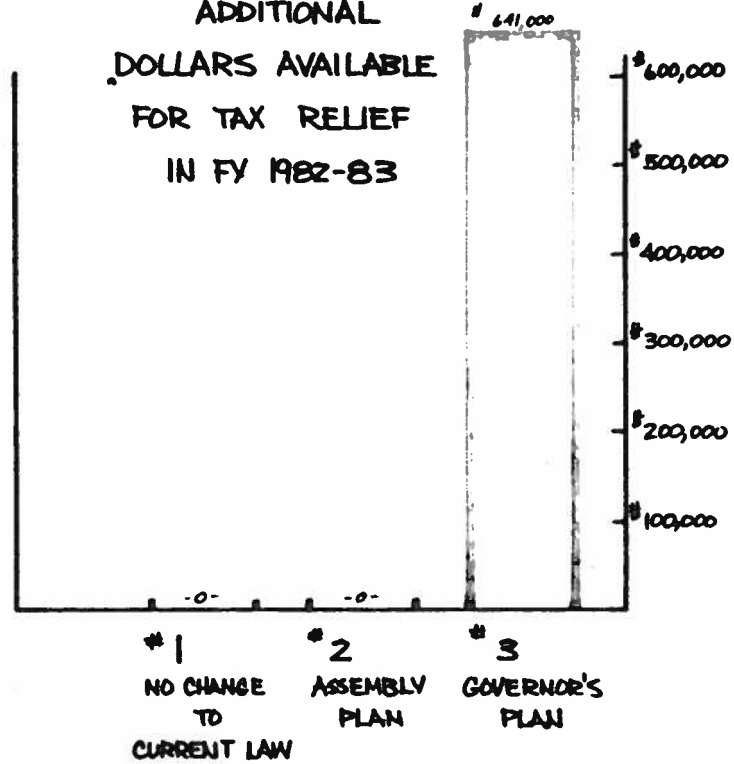
# NORTH LAS VEGAS 1981-82 ESTIMATED TAX

RESIDENCE VALUED AT \$50,000 - 1975  
REAPPRAISED IN 1980 AT \$114,389



TAX RATE → (3.7183) (2.2057) (1.2628)

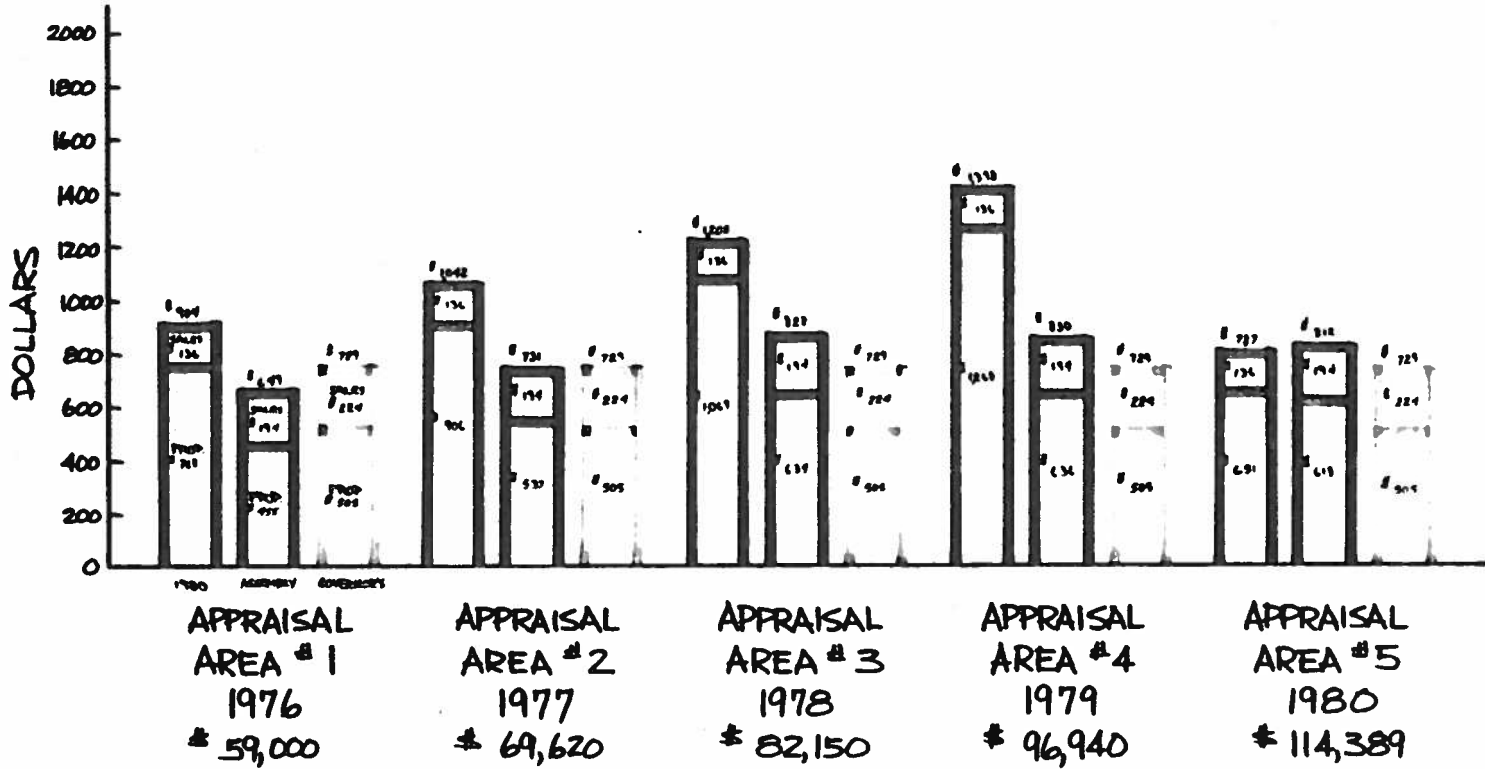
ADDITIONAL  
DOLLARS AVAILABLE  
FOR TAX RELIEF  
IN FY 1982-83



Prepared by  
NORTH LAS VEGAS

# NORTH LAS VEGAS

TAX BURDEN ON HOMES  
WITH A 1975 VALUE of \$ 50,000

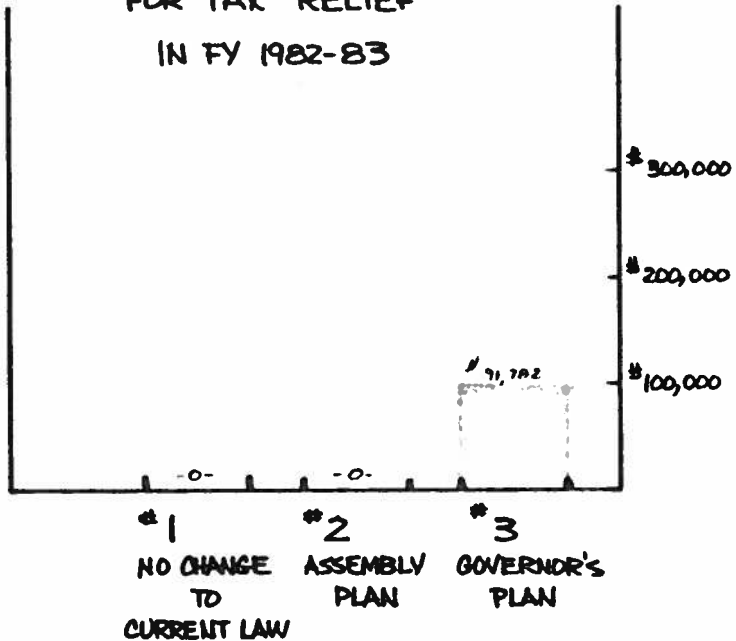
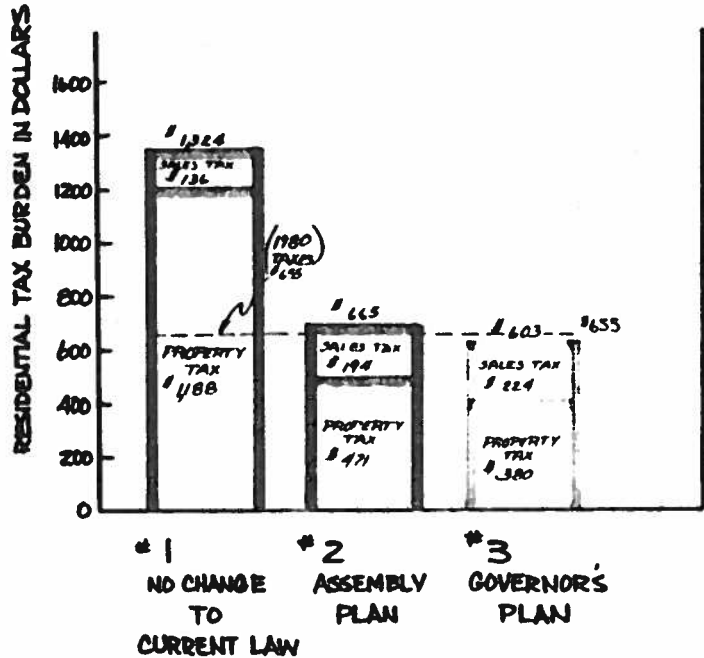


  
 D. H. T.  
 Prepared by  
 NEVADA TAX AUTHORITY

# CLARK COUNTY (SOUTHWEST FIRE) 1981-82 ESTIMATED TAX

RESIDENCE VALUED AT \$50,000 - 1975  
REAPPRAISED IN 1980 AT \$114,389

ADDITIONAL  
DOLLARS AVAILABLE  
FOR TAX RELIEF  
IN FY 1982-83

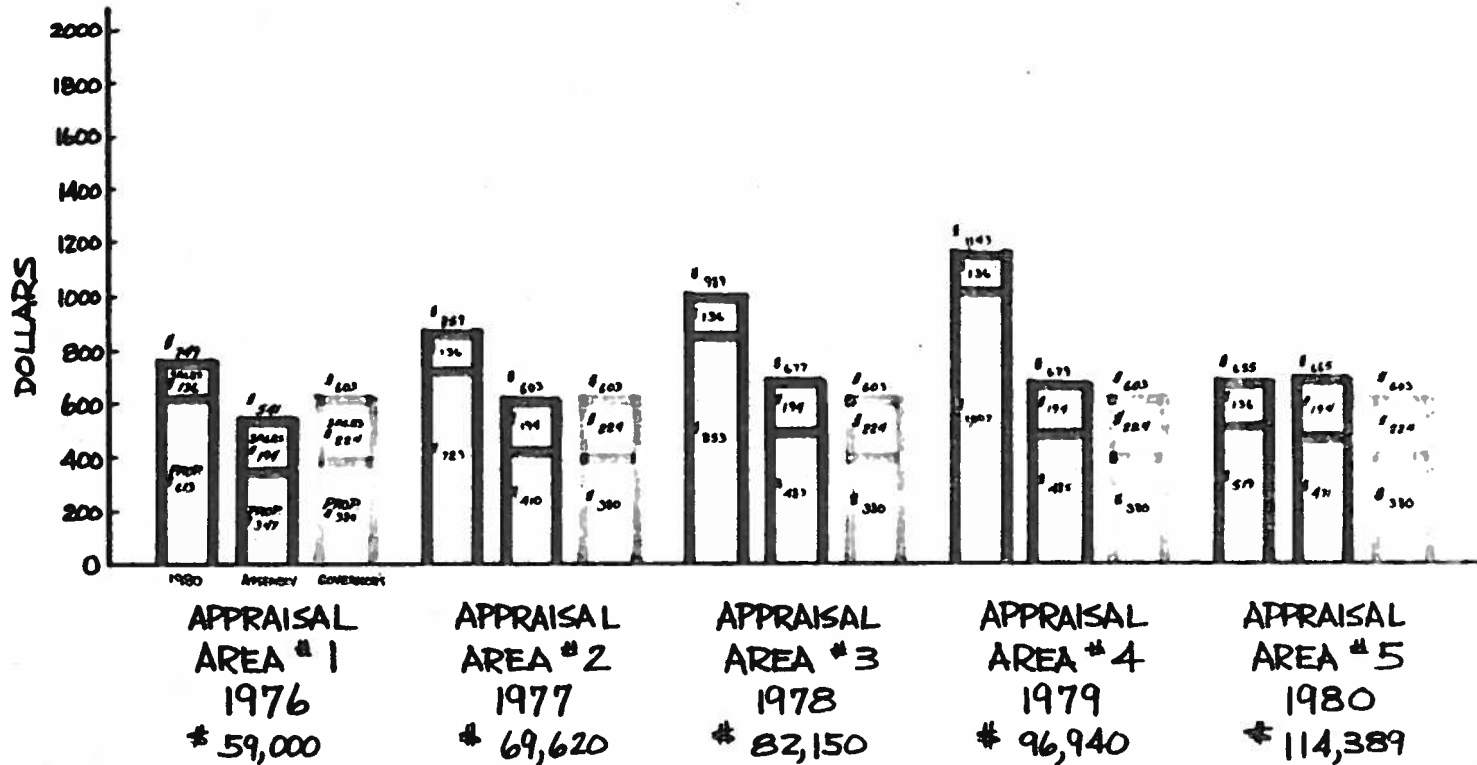


TAX RATE → (2.9674) (1.681) (.9481)

CLARK COUNTY  
SOUTHWEST FIRE DISTRICT  
1981-82

# CLARK COUNTY SOUTHWEST FIRE DISTRICT

TAX BURDEN ON HOMES  
WITH A 1975 VALUE of \$50,000



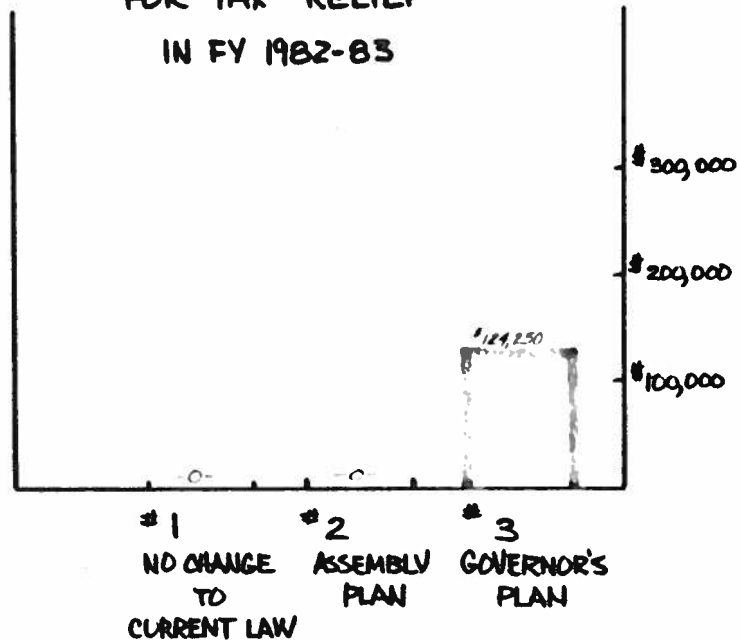
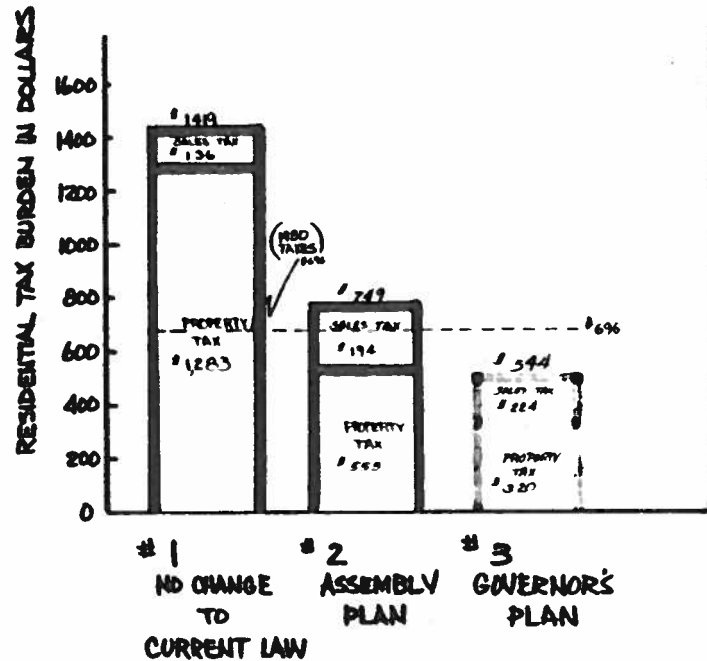
CLARK COUNTY  
 SOUTHWEST FIRE DISTRICT

# RENO

## 1981-82 ESTIMATED TAX

RESIDENCE VALUED AT \$50,000 - 1975  
REAPPRAISED IN 1980 AT \$114,389

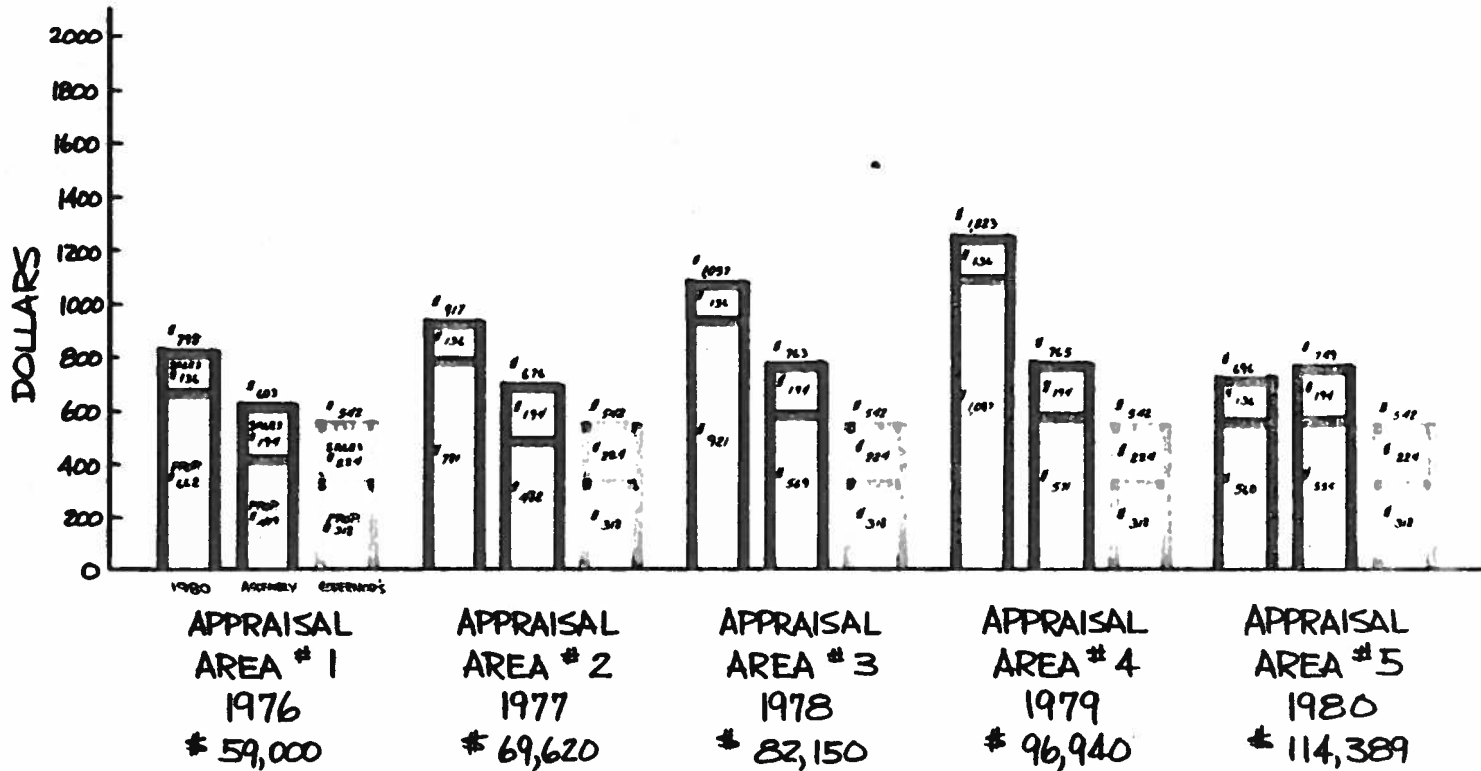
ADDITIONAL  
DOLLARS AVAILABLE  
FOR TAX RELIEF  
IN FY 1982-83



TAX RATE → (3.205) (1.9806) (.7958)

# RENO

TAX BURDEN ON HOMES  
WITH A 1975 VALUE of \$50,000

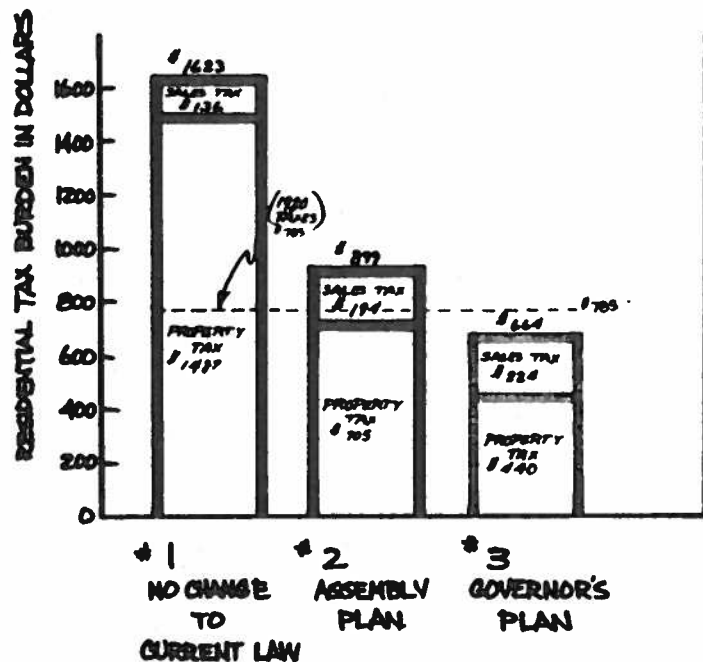


Prepared by  
RENO CITY DEPT.

# SPARKS

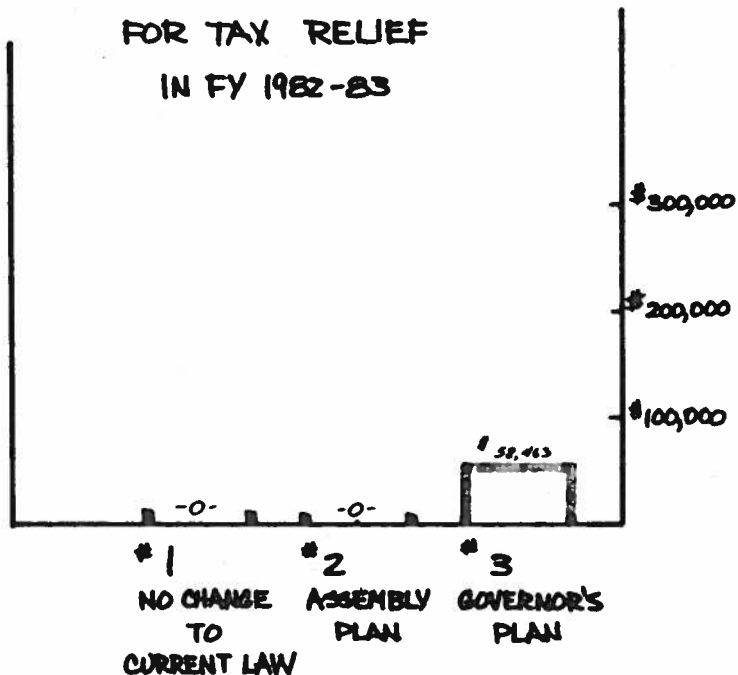
## 1981-82 ESTIMATED TAX

RESIDENCE VALUED AT \$30,000 - 1975  
 REAPPRAISED IN 1980 AT \$14,389



TAX RATE → (.37134) (2.5156) (1.0993)

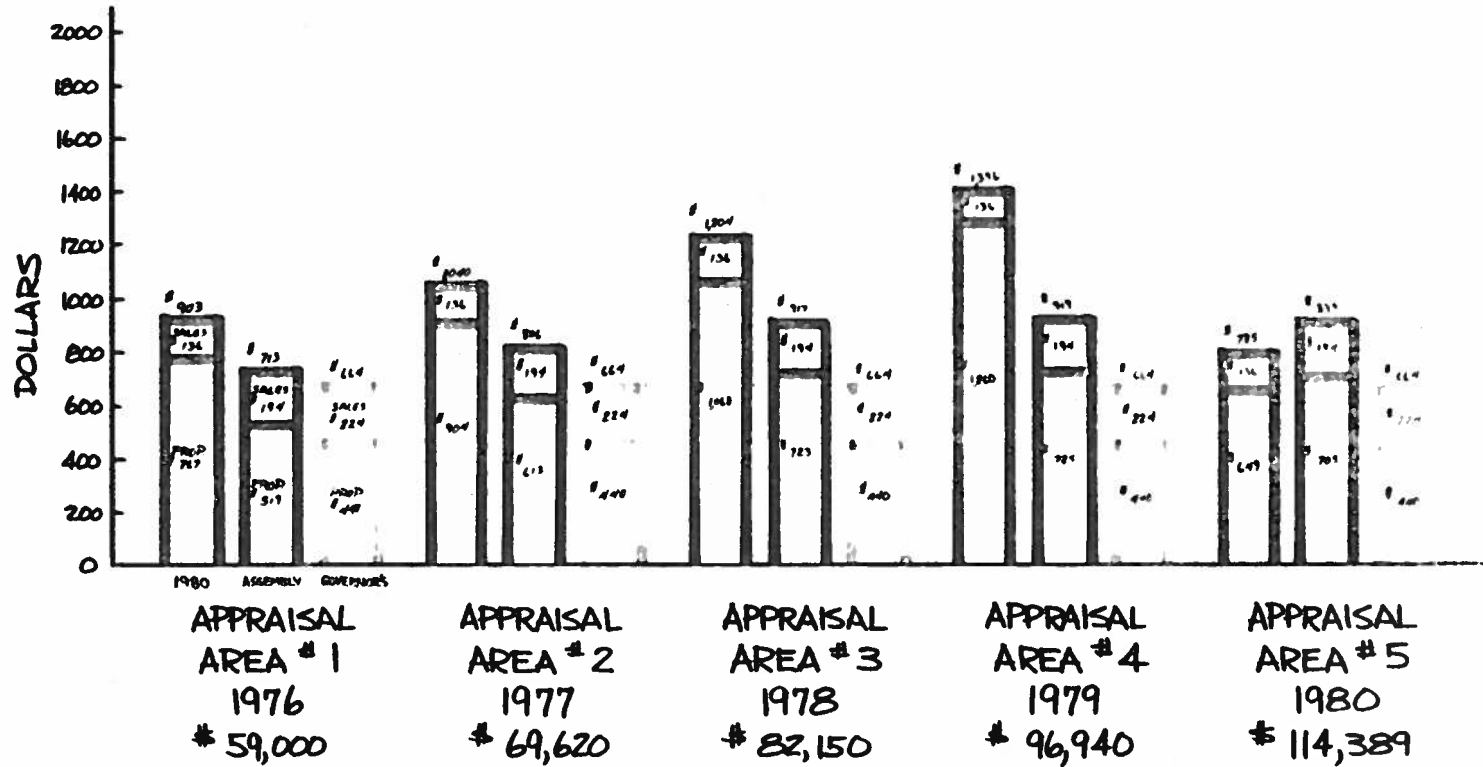
ADDITIONAL  
 DOLLARS AVAILABLE  
 FOR TAX RELIEF  
 IN FY 1982-83





# SPARKS

TAX BURDEN ON HOMES  
WITH A 1975 VALUE of \$50,000



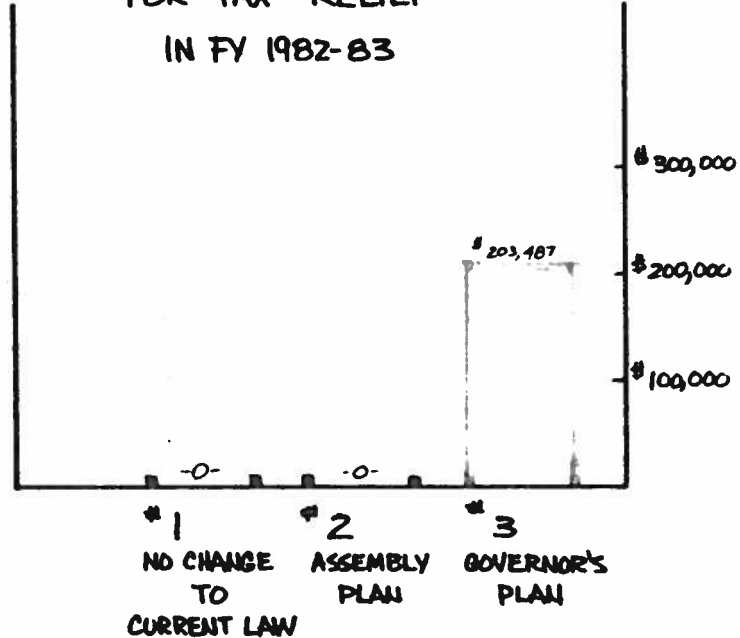
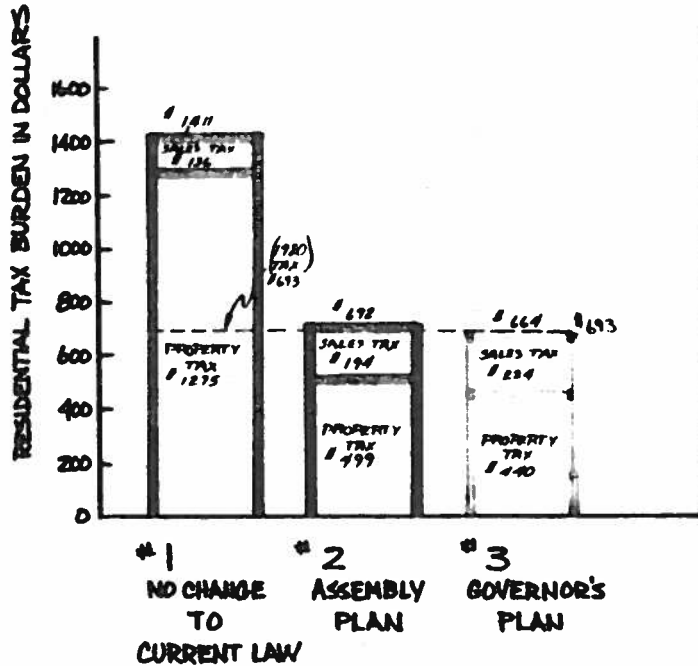
DEPARTMENT OF COMMUNITY DEVELOPMENT

# CITY OF ELKO

## 1981-82 ESTIMATED TAX

RESIDENCE VALUED AT \$50,000 - 1975  
 REAPPRAISED IN 1980 AT \$14,309

ADDITIONAL  
 DOLLARS AVAILABLE  
 FOR TAX RELIEF  
 IN FY 1982-83

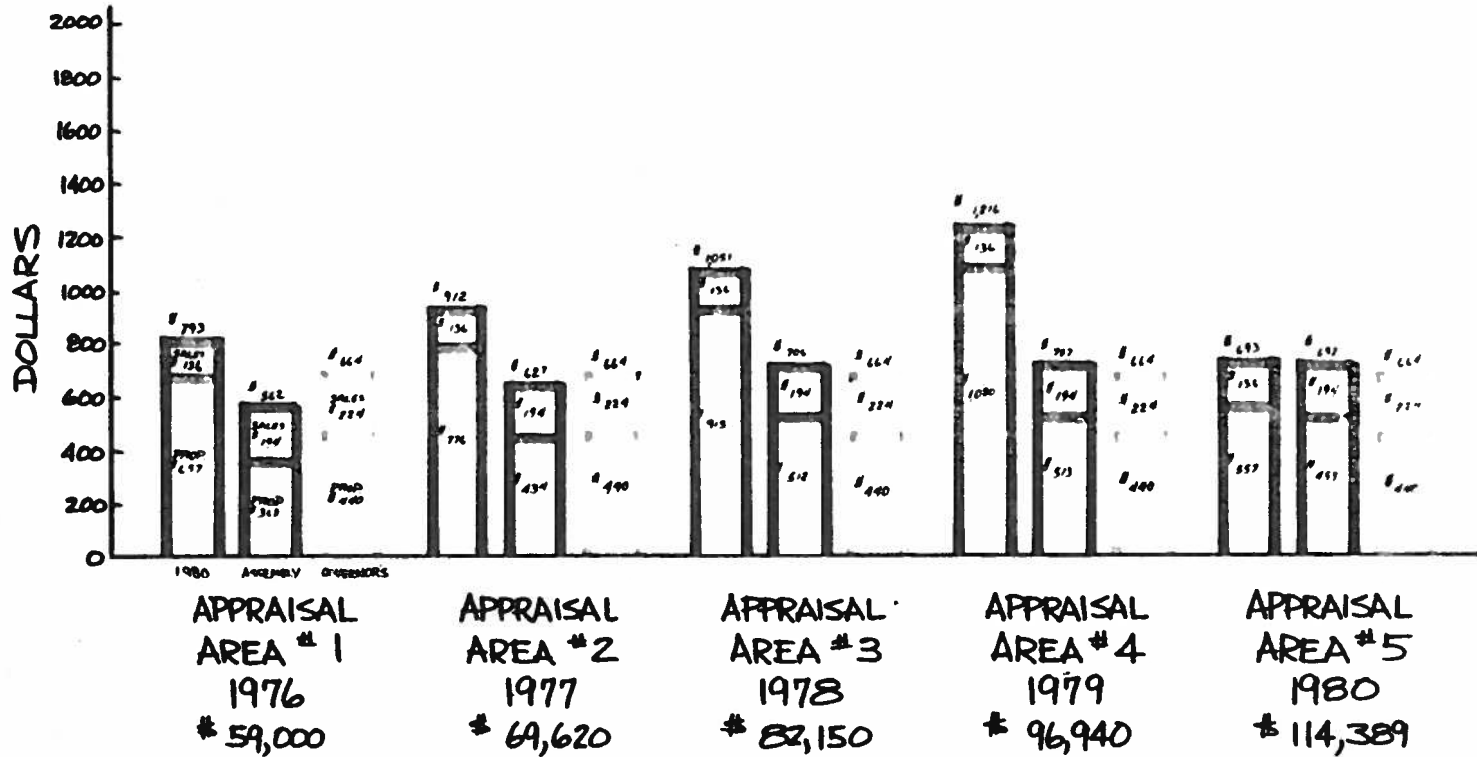


TAX RATE → (3.1839) (1.7804) (1.0997)



# CITY OF ELKO

TAX BURDEN ON HOMES  
WITH A 1975 VALUE of \$50,000

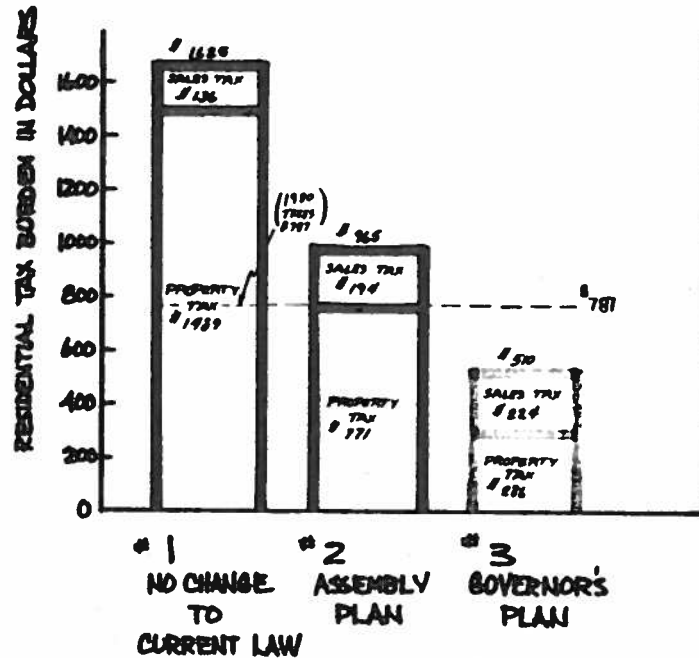


Prepared by  
ELKO COUNTY

# WINNEMUCCA

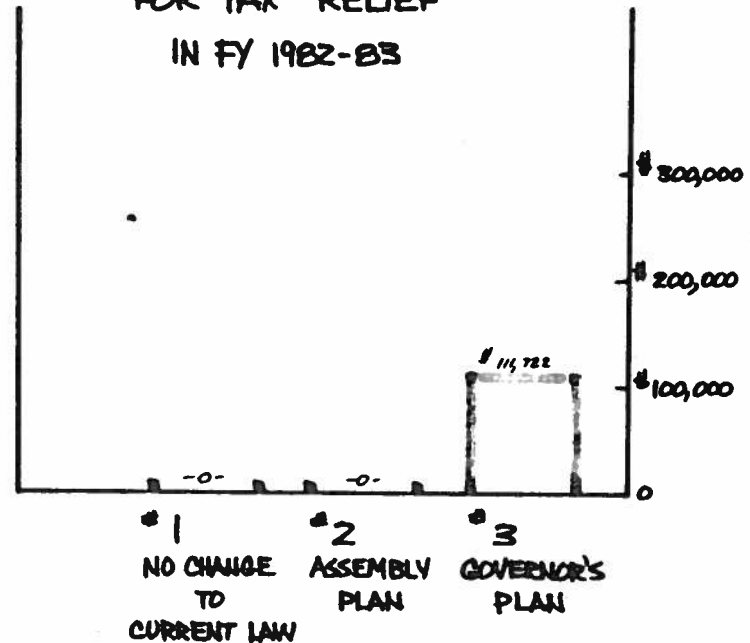
## 1981-82 ESTIMATED TAX

RESIDENCE VALUED AT \$50,000 - 1975  
REAPPRAISED IN 1980 AT \$14,389



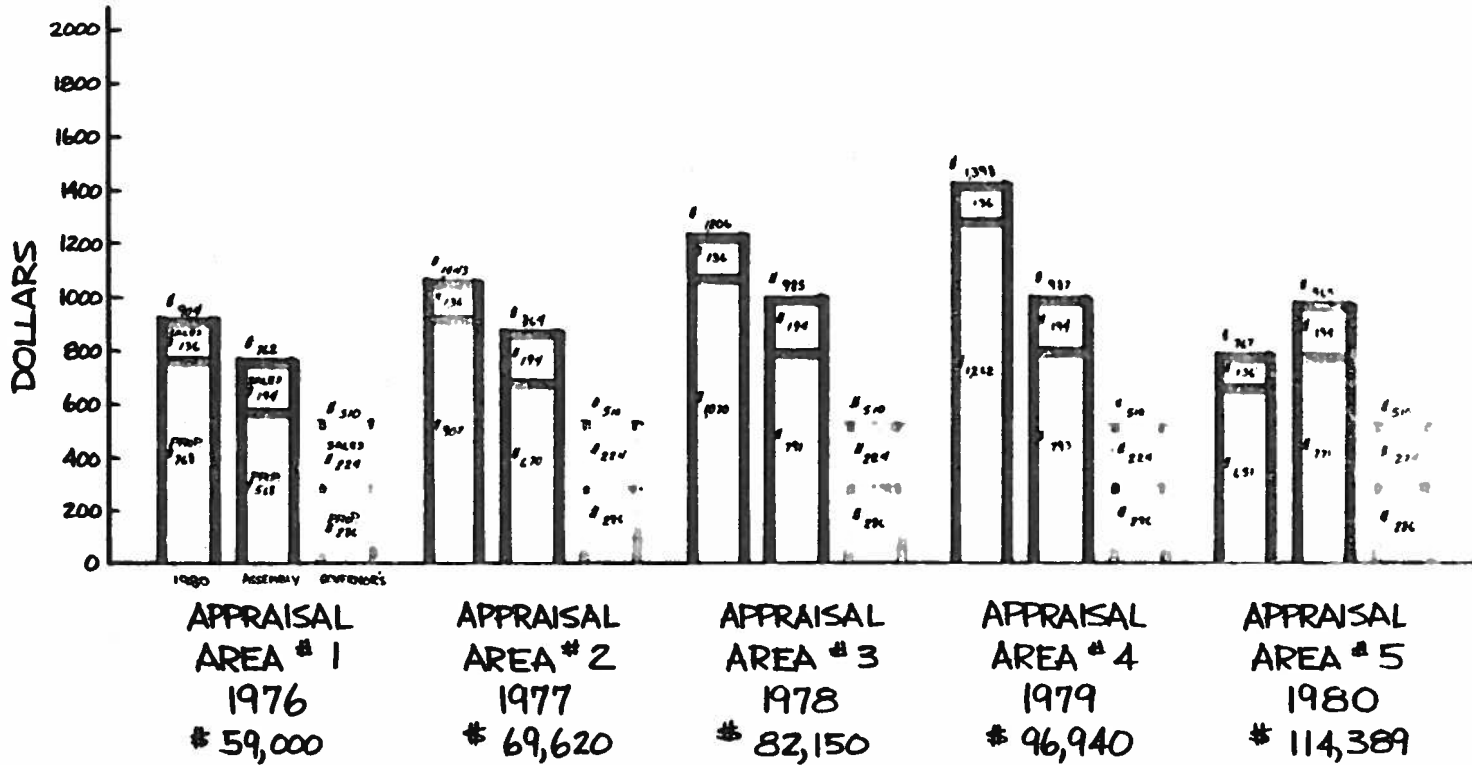
TAX RATE → ( .372 ) ( .2751 ) ( .7132 )

ADDITIONAL  
DOLLARS AVAILABLE  
FOR TAX RELIEF  
IN FY 1982-83



# WINNEMUCCA

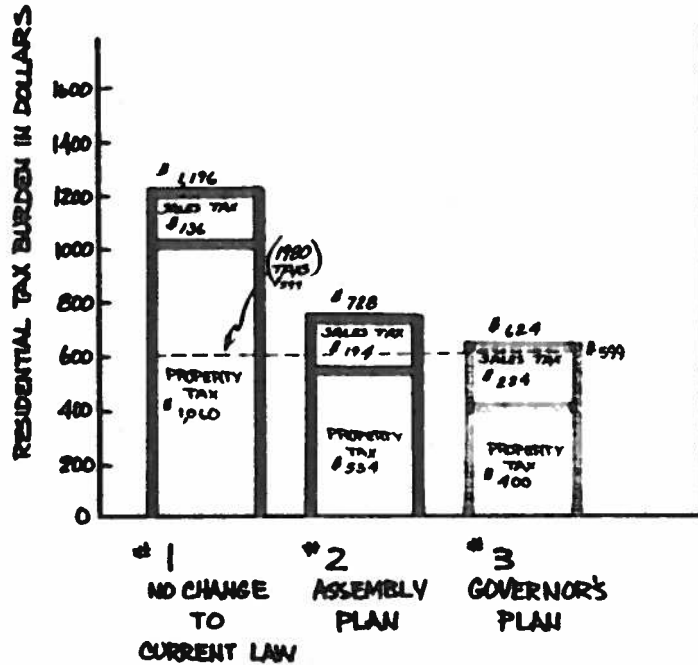
TAX BURDEN ON HOMES  
WITH A 1975 VALUE of \$50,000



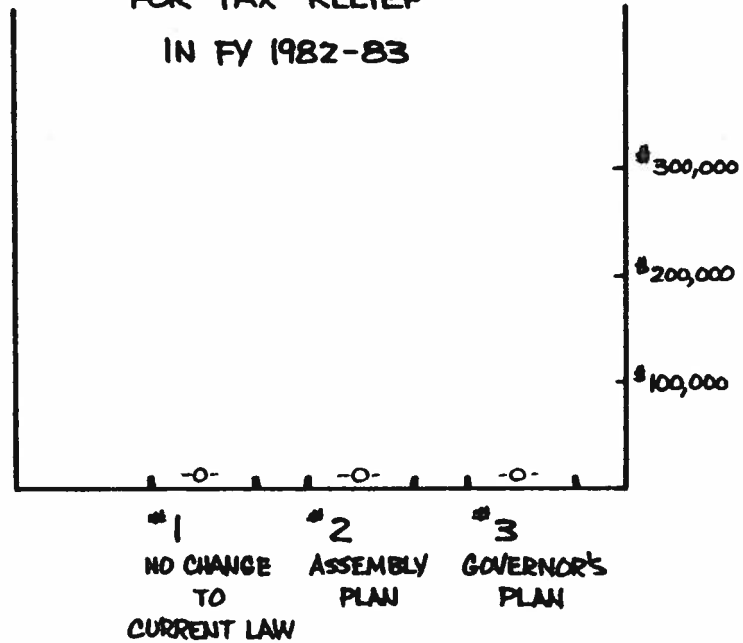
CITY OF WINNEMUCCA

# LANDER COUNTY 1981-82 ESTIMATED TAX

RESIDENCE VALUED AT \$50,000 - 1975  
REAPPRAISED IN 1980 AT \$114,389



ADDITIONAL  
DOLLARS AVAILABLE  
FOR TAX RELIEF  
IN FY 1982-83

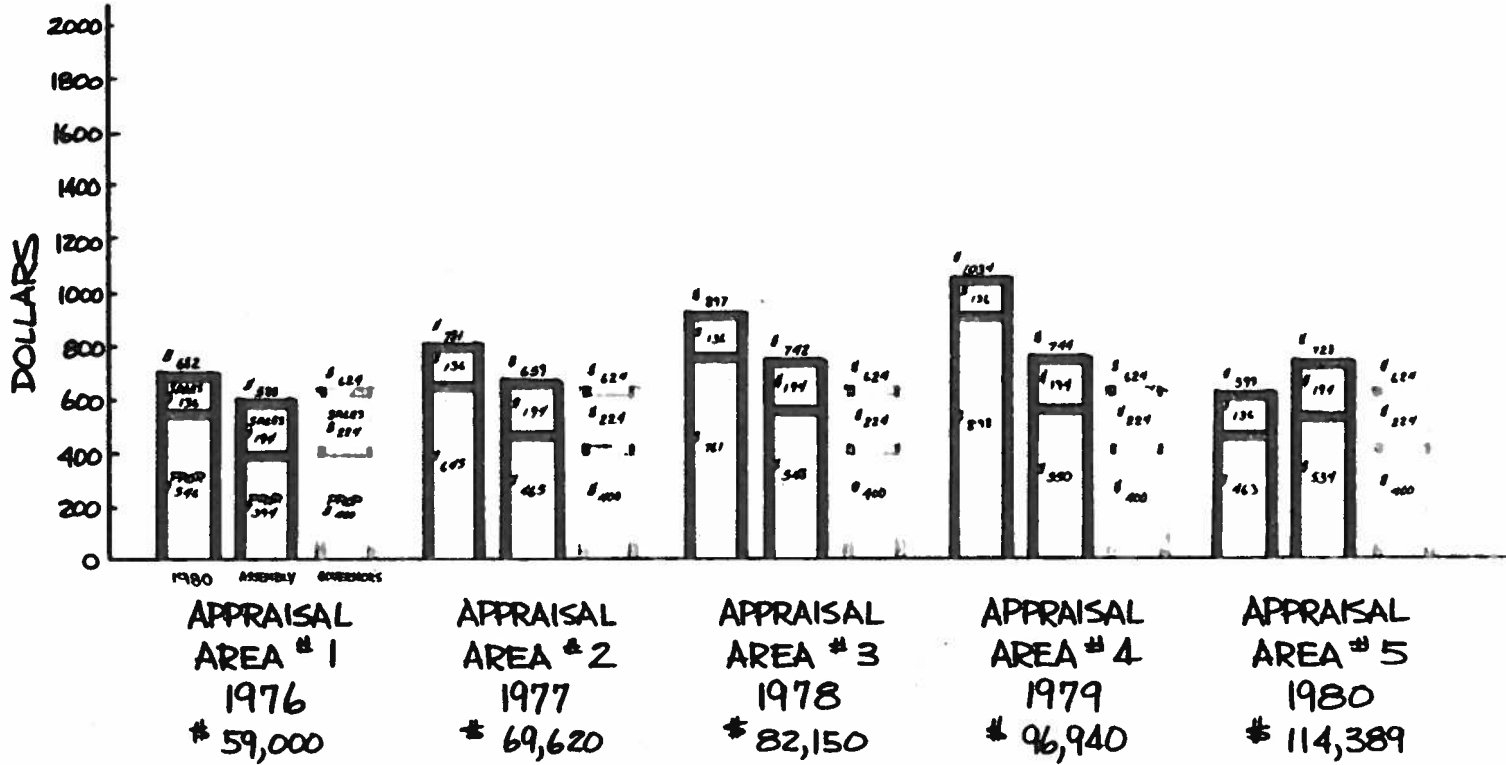


TAX RATE → (2.6169) (1.9088) (.9999)



# LANDER COUNTY

TAX BURDEN ON HOMES  
WITH A 1975 VALUE of \$50,000



STATE OF IDAHO  
 Department of Revenue  
 DIVISION OF TAX SERVICES

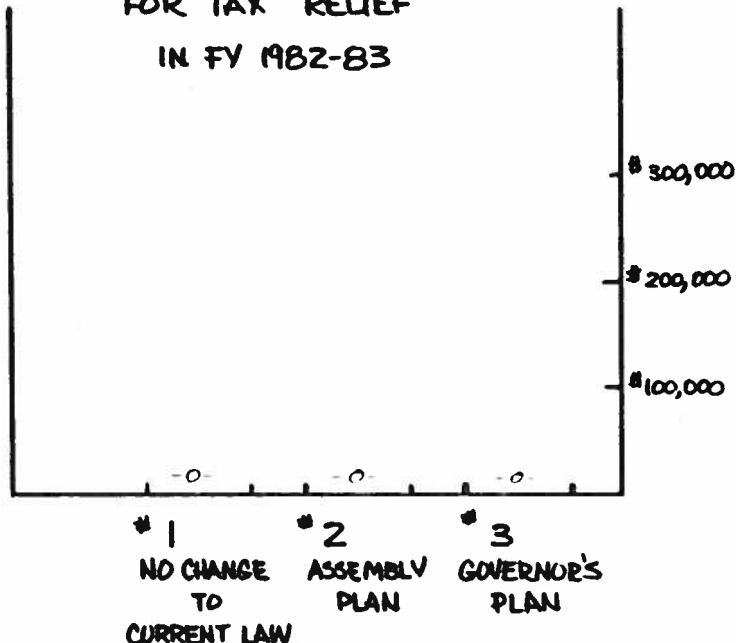
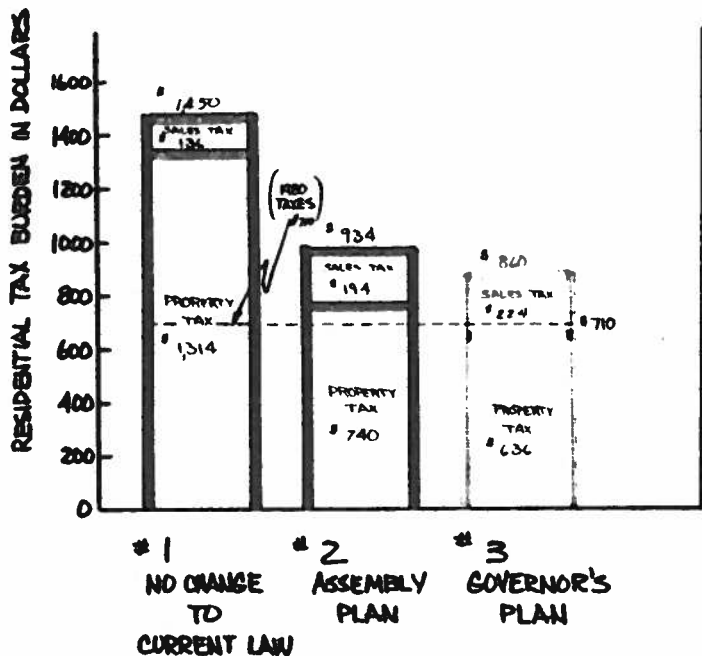
237

# LYON COUNTY

## 1981-82 ESTIMATED TAX

RESIDENCE VALUED AT \$50,000 - 1975  
 REAPPRAISED IN 1980 AT \$114,389

ADDITIONAL  
 DOLLARS AVAILABLE  
 FOR TAX RELIEF  
 IN FY 1982-83



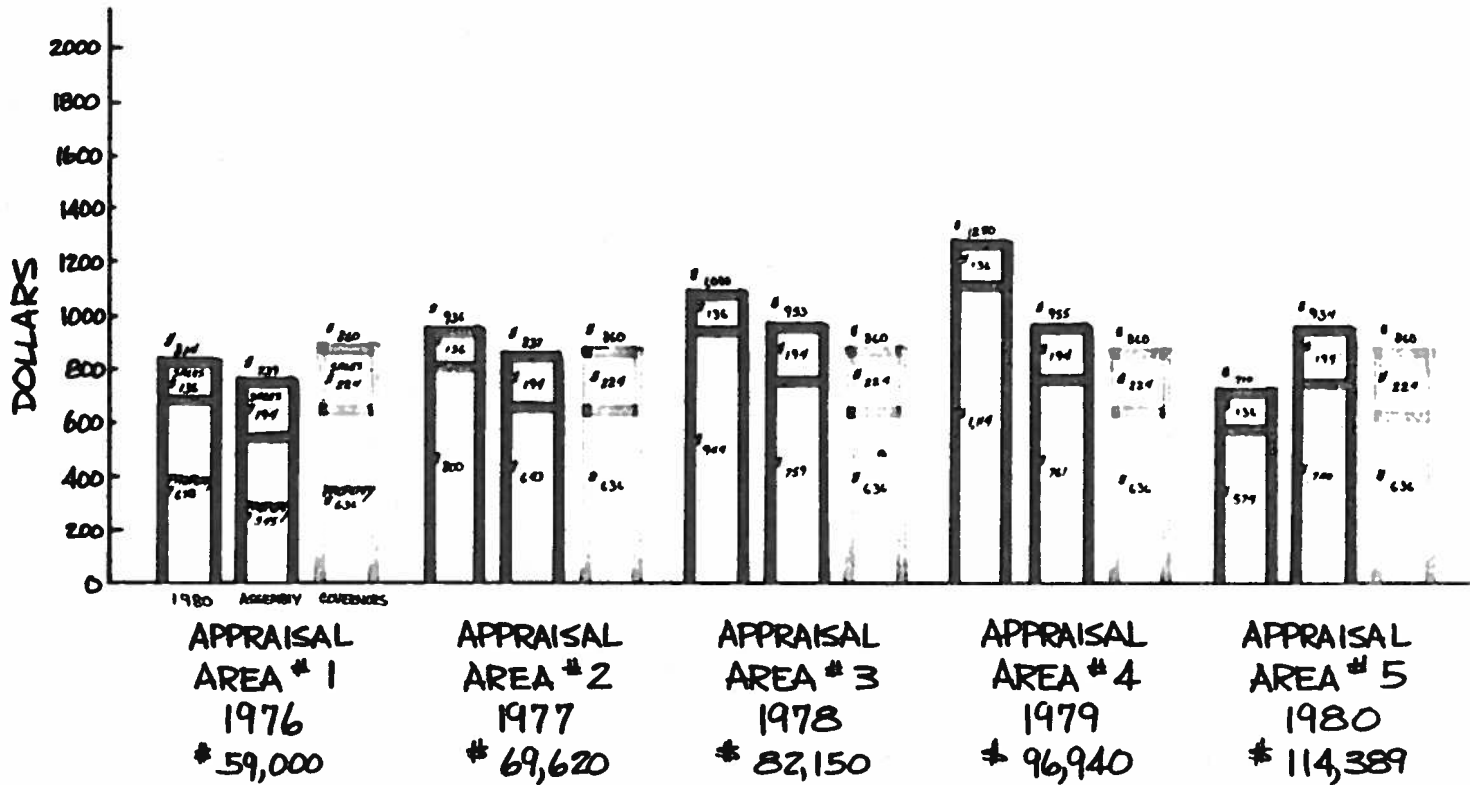
TAX RATE → (3.2820) (2.639) (1.5897)





# LYON COUNTY

TAX BURDEN ON HOMES  
WITH A 1975 VALUE OF \$50,000

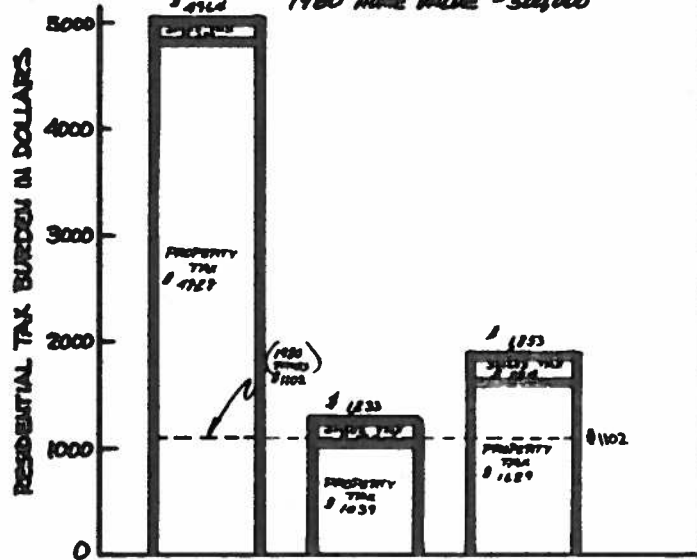


DEPARTMENT OF PUBLIC INFORMATION

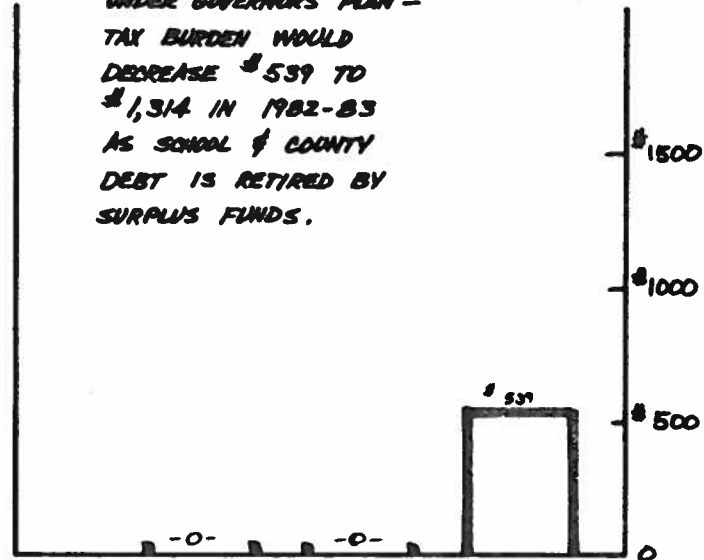
# DOUGLAS COUNTY TAHOE DOUGLAS SEWER DIST. 1981-82 ESTIMATED TAX

NO REAPPRAISAL SINCE - 1975  
VALUE UP 500%

1975 HOME VALUE \$100,000  
1980 HOME VALUE \$500,000



UNDER GOVERNOR'S PLAN -  
TAX BURDEN WOULD  
DECREASE \$539 TO  
\$1,314 IN 1982-83  
AS SCHOOL & COUNTY  
DEBT IS RETIRED BY  
SURPLUS FUNDS.



#1 NO CHANGE TO CURRENT LAW  
#2 ASSEMBLY PLAN  
#3 GOVERNOR'S PLAN

#1 NO CHANGE TO CURRENT LAW  
#2 ASSEMBLY PLAN  
#3 GOVERNOR'S PLAN

TAX RATE → (.27509) (.0481) (.9308)

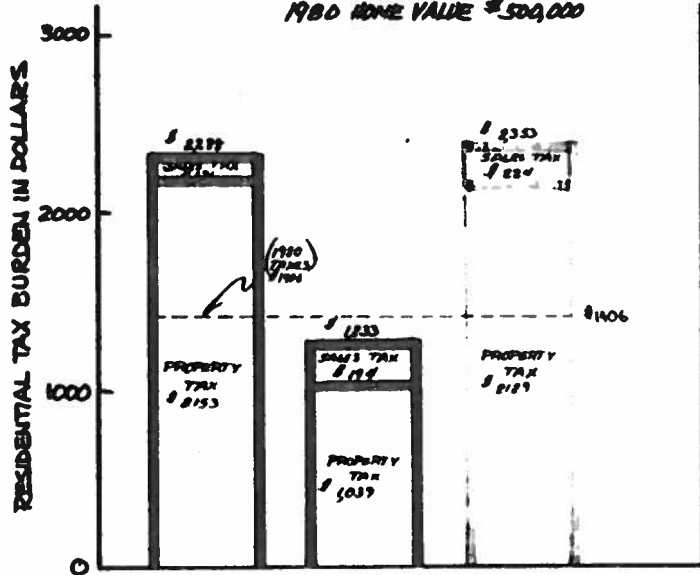
\* ASSUMES NO PARTICIPATION IN CCRT REVENUES



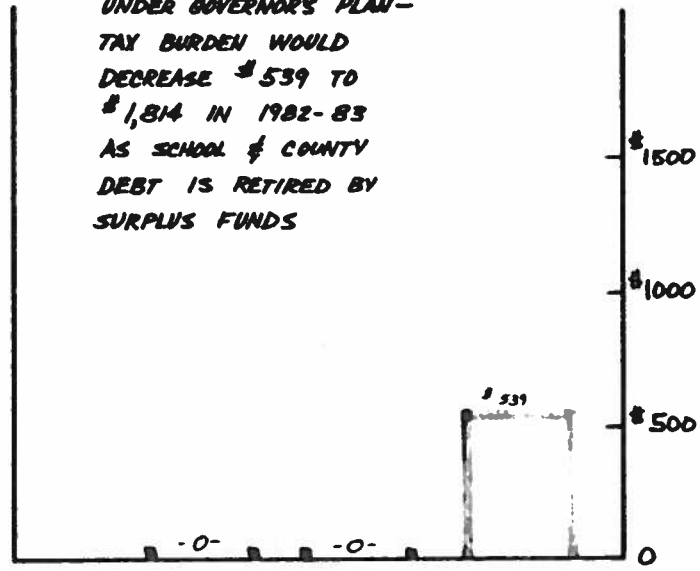
# DOUGLAS COUNTY MARLA BAY 1981-82 ESTIMATED TAX

NO REAPPRAISAL SINCE - 1975  
VALUE UP 500%

1975 HOME VALUE \$100,000  
1980 HOME VALUE \$500,000



UNDER GOVERNOR'S PLAN -  
TAX BURDEN WOULD  
DECREASE \$ 539 TO  
\$ 1,814 IN 1982-83  
AS SCHOOL & COUNTY  
DEBT IS RETIRED BY  
SURPLUS FUNDS



#1 NO CHANGE TO CURRENT LAW  
#2 \* ASSEMBLY PLAN  
#3 \* GOVERNOR'S PLAN

#1 NO CHANGE TO CURRENT LAW  
#2 ASSEMBLY PLAN  
#3 GOVERNOR'S PLAN

TAX RATE → ( .123 ) ( .0481 ) ( .12164 )

\* ASSUMES NO PARTICIPATION IN CRT REVENUES



## Department of Taxation

Capitol Complex

CARSON CITY, NEVADA 89710

Telephone (702) 885-4892

In-State Toll Free 800-992-0900



ROBERT LIST, Governor

ROY E. NICKSON, Executive Director

March 10, 1981

To: Roy E. Nickson, Executive Director

From: Charles Chinnock, Chief, Division of Assessment Standards

This discussion is based upon a proposal to reduce properties reappraised in the last 5 years under a cyclical concept. Further, such reduction considers the appreciation that has occurred over a specific period of time.

An assumption is made, that property categories included are residential commercial and industrial, vacant and unimproved parcels appraised under a cyclical program. This would not include centrally assessed properties, personal property, right to receive power, locally assessed utilities and perhaps possessory use properties which are assessed annually.

Market appreciation rates have varied dramatically since 1976 within and between areas and counties. Reno has experienced greater appreciation than say Ely. Factors such as sewer, water and building moratoriums have influenced these appreciation rates both positively and negatively.

Residential properties have increased at rates greater than commercial properties. In general, it could be said that commercial properties have appreciated at a rate that may be only one-half that of residential properties.

In our more urban counties, properties have increased 100% or 1-1/2% per month since 1976. This is an "average" increase reflecting the entire 4 year period. Appreciation rates in any one year have varied from 10% to 30% per year. The higher appreciation rates of 30% per year occurred in the 1976-1978 time frame, tapering off to 18% per year in 1978-79, 10% to 12% in the 1979-80 time frame and falling below 10% in 1980 to 1981.

If one were to give more consideration to our urban counties the following would represent more typical appreciation rates and factors:

289

AN EQUAL OPPORTUNITY EMPLOYER

Roy E. Nickson  
March 10, 1981  
Page Two

	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>
Actual rates	1.00	.806	.650	.551	.493
4 yr. average	1.00	.837	.701	.588	.493

Commercial properties, perhaps, would be represented by the following:

	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>
4 yr. average	1.00	.914	.875	.764	.699

The above examples illustrate parameters of property appreciation rates. Perhaps a consideration of a rate in-between but weighted towards residential would be worthwhile.

	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>
4 yr. average	1.00	.856	.735	.632	.545

Any rates or factors chosen would be judgmental and would result in giving more relative relief to some categories of properties with respect to others.

The implementation of such a program would be much easier than any trending type program. Since the secured assessment roll includes properties annually assessed and also exemptions, consideration should be given to the fact that assessors would have to identify qualifying land improvements without these annually assessed properties and exemptions, in order to arrive at a proper reduction. Such reduction may have to be computed in such a manner which would be permitted legally.

Implementation would also involve those counties which have appraised land in one year and improvements in another. Implementation could be based upon the earliest year or upon the splitting of land and improvements with the application of two separate factors.

Based upon this cursory discussion a statewide total assessed valuation of approximately \$6,400,000,000 would result.

	(1)	(2)	(3)	(4)	(5)	(6)
	\$ Request	CCRT	Maximum	TaxRate		Cardinal TaxRate
1 Union City	<sup>1</sup> 105,428	<sup>2</sup> 261,347	<sup>1</sup> 158,919	---		
2						
3 Kingshill County	<sup>1</sup> 161,327	<sup>1</sup> 926,372	<sup>785</sup> 045	---		
4 Jail	<sup>265</sup> 209	<sup>430</sup> 885	<sup>171</sup> 774	---		
5 Total	<sup>1</sup> 426,536	<sup>2</sup> 913,357	<sup>936</sup> 821	---		
6						
7 Clark County	<sup>22</sup> 197,941	<sup>23</sup> 809,888	<sup>11</sup> 611,447			
8 Boulder City	<sup>370</sup> 288	<sup>658</sup> 824	<sup>68</sup> 438			
9 Henderson	<sup>815</sup> 724	<sup>240</sup> 143	<sup>421</sup> 219			
10 Las Vegas	<sup>5</sup> 269,709	<sup>12</sup> 595,109	<sup>1325</sup> 491			
11 Fire & Police	<sup>210</sup> 520	<sup>1</sup> 844,712	<sup>625</sup> 192			
12 Bunkerville						
13 Las Vegas						
14 Glendale						
15 Garden Springs						
16 Primm						
17 Henderson						
18 Mesquite						
19 Mt Charleston						
20 Primm						
21 Paradise						
22 Searchlight						
23 Summit						
24 Wells						
25 Searchlight						
26 Boulder Highway						
27 Clark Highway						
28 Henderson Highway						
29 Sahara Hwy						
30 Total	<sup>5</sup> 26,9548	<sup>7</sup> 598,914	<sup>5</sup> 635,316			
31						
32						
33 Douglas County	<sup>1</sup> 058,177	<sup>2</sup> 610,824	<sup>2</sup> 78,003			
34 Gardnerville	<sup>70</sup> 812	<sup>101</sup> 836	<sup>85</sup> 024			
35 Grass	<sup>21</sup> 77	<sup>17</sup> 43	<sup>5</sup> 564			
36 Henderson	<sup>89</sup> 902	<sup>189</sup> 290	<sup>99</sup> 388			
37 Tahoe/Dough Lake	<sup>873</sup> 840	<sup>1</sup> 241,845	<sup>908</sup> 005			
38						
39 Total	<sup>1</sup> 4,440	<sup>4</sup> 810,340	<sup>5</sup> 309,86			
40						
41						
42						
43						

*[Signature]*  
 3/15/11

	(1)	(2)	(3)	(4)	(5)	(6)
	\$ Required	CCRT	Adm. Inc.	Tax Rate		Continued
1 Elko County	142309	960985	790676			
2     Casper	92385	130953	38568			
3     Lida	546951	922953	370002			
4     Dixie	112324	159061	46737			
5     Jackson	28001	79035	30434			
6     Mountain City	5537	8598	2061			
7     Wintello	2055	4960	2005			
8     West Wendover	24659	40344	15685			
9						
10     Total	1000021	3060889	211160			
11						
12     Esmeralda County	340562	696598	555945			
13     Geopfield	10554	22192	11228			
14     Luther Park	6682	13694	7014			
15						
16     Total	358099	732395	574297			
17						
18     Gumuk County	699344	829126	629790			
19     Crescent Valley	2181	3781	600			
20     Gumuk	6176	7310	1134			
21						
22     Total	708723	840227	631524			
23						
24     Humboldt County	888211	555976	629745			
25     Ukiah	387292	178351	291659			
26     Golconda Fire	14954	24999	10045			
27     Humboldt Fire	1485	2885	1400			
28     Mt. Shasta Fire	15674	26201	10527			
29     Orwada Fire	13514	22355	8841			
30     Pascadero Fire	8468	14182	5714			
31     Tumble Fire	4501	7698	3132			
32     Ukiah Fire	43529	71152	28623			
33						
34     Total	1376688	2403794	1629106			
35						
36     Lander County	835238	590318	555080			
37     Muskogee	6128	10145	4022			
38     Battle Mountain	50824	93879	37045			
39     Hurstville	12043	9836	7993			
40						
41     Total	912233	514198	603240			
42						
43						

	(1)	(2)	(3)	(4)	(5)	(6)
	\$ Personal	CERT	Devinna	Tad Koti		Combined
1	Shingabe County	424 722	750 250	333 528		
2	Caliente	26 570	47 345	20 835		
3	Alamo	7 233	13 817	6 084		
4	Panaca	13 723	24 501	10 778		
5	Graceland	13 629	24 317	10 688		
6	Hajianagat Jua	18 900	33 712	14 812		
7	Kake Jua	10 748	19 159	8 411		
8						
9	Total	515 905	921 101	465 134		
10						
11	Hopps County	1 546 039	1 532 428	1 283 402	1 659	1 20 55
12	Yerington	1 056 612	91 575	1 170 267	1 145	1 38 00
13	Terrey	42 555	33 937	1 66 187	8 147	1 34 61
14	Central Valley Jua	55 337	63 482	1 118 552	8 244	1 31 06
15	Wood Valley Jua	24 973	41 447	1 74 767	8 313	5 41 05
16	4th St. Jua	23 455	19 224	1 25 717	8 079	1 39 01
17	Small Blk Jua	2 270	10 398	1 18 722	8 158	1 38 65
18						
19	Total	2 502 240	1 824 196	1 332 044		
20						
21	Mineral County	1 029 465	1 285 035	2 55 570		
22						
23	Ng County	710 237	969 519	2 51 580		
24	Gable	70 088	111 213	13 140		
25	Beatty	13 669	15 654	1 985		
26	Wendover	7 654	7 944	8 70		
27	Pahrump	113 068	128 238	15 200		
28	Rd 7000	11 460	13 084	16 24		
29	Springdale	75 740	90 919	10 679		
30						
31	Total	2 041 301	2 336 399	2 95 098		
32						
33	Esmeralda County	658 130	431 570	2 72 364		
34	Haweslock	78 738	110 913	32 175		
35						
36	Total	736 868	542 483	304 539		
37						
38	Storey County	233 644	289 288	555 644		
39	Gold Hill	1 687	2 814	1 527		
40	Virginia City	1 682	15 526	6 637		
41						
42	Total	246 814	307 622	563 808		
43						



Invoice Date  
 Prepared By  
 Approved By

	(1)	(2)	(3)	(4)	(5)	(6)
	\$ Liquid	LCRT	Vanuise	Tax Rate		Contribs
1	Washoe County	54 177015	54 525757	440742		
2	Reno	749365	736452	137345		
3	Sparks	3169865	327862	57997		
4	McClellan Lake	972627	856012	<100815>	0375	13775
5	Tahoe Nat. Park	381832	523417	<145421>	0320	9894
6	Total	97 102844	37 489192	286848		
7						
8						
9	Washoe County	118052	126724	8668	-	5308
10	City	335412	334581	<631>	0027	6427
11	Lands	6904	8937	2350		5308
12	McClellan	57705	57437	<126>	0030	5336
13	Ketchikan	13331	13254	<77>	0105	5413
14	Total	153362	154137	7669		
15						
16						
17	State Total	108 193486	146 095234	57 901750		
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# Comparative Distributions LIQUOR, Cigarette and out-of-state sales (CERT 1%)

3/8/81

162

Ch. 16.1.17

Fiscal Year 1981-82

Counties	Est. LIQUOR AND Cigarette TAX	Est. out-of-state CERT (1%)	Total	Equal Distributions	VARIANCE
Churchill.....	254,306	119,247	373,553	1,264,076	890,523
Clark.....	8,507,609	3,988,891	12,496,500	1,264,076	(11,232,424)
Douglas.....	360,078	168,845	528,943	1,264,076	735,133
Elko.....	316,950	148,662	465,612	1,264,076	798,464
Esmeralda.....	16,692	7,827	24,519	1,264,076	1,239,557
Eureka.....	21,755	10,201	31,956	1,264,076	1,232,120
Humboldt.....	174,136	81,655	255,791	1,264,076	1,008,285
Lander.....	77,112	36,159	113,271	1,264,076	1,150,805
Lincoln.....	67,588	31,693	99,281	1,264,076	1,164,795
Lyon.....	251,366	117,869	369,235	1,264,076	894,841
Mineral.....	114,359	53,625	167,984	1,264,076	1,096,092
Nye.....	175,935	82,498	258,433	1,264,076	1,005,643
Ormsby.....	566,882	266,394	833,276	1,264,076	430,800
Pershing.....	61,854	29,004	90,858	1,264,076	1,173,218
Storey.....	27,416	12,856	40,272	1,264,076	1,223,804
Washoe.....	3,486,024	1,634,602	5,120,626	1,264,076	(3,856,550)
White Pine.....	149,227	69,972	219,199	1,264,076	1,044,877
<b>Totals.....</b>	<b>14,629,289</b>	<b>6,860,000</b>	<b>21,489,289</b>	<b>21,489,289</b>	

1. SOURCE: Summary schedule page 68

NEW Sales TAX Projections  
 Total TAX = 5%  
 Effective April 1, 1981

3/8/81

292  
 Exhibit V

Counties	Fiscal 1981-82			Fiscal 1982-83		
	CERT 14	LSST 3/104	LSST 2/104	CERT 14	LSST 3/104	LSST 2/104
Churchill	* 793,500	* 225,957	* 150,638	* 872,800	* 257,592	* 171,728
Clark	41,349,900	11,434,773	7,623,182	46,311,900	12,300,000	8,200,000
Douglas	2,620,600	600,000	400,000	2,935,000	667,901	445,267
Elko	1,640,200	379,683	253,122	1,837,000	413,855	275,903
Esmeralda	39,200	9,741	6,494	41,100	12,177	8,118
Eureka	130,000	36,349	24,233	136,500	47,255	31,503
Fernando	950,100	217,100	144,733	1,045,100	243,152	162,101
Henderson	635,200	131,061	87,374	666,900	163,826	109,217
Lincoln	106,000	25,514	17,009	111,300	24,492	16,328
May	649,900	154,943	103,295	714,800	175,086	116,724
Mineral	291,700	52,736	35,157	312,100	53,790	35,860
Nye	1,501,200	236,462	157,641	1,681,300	307,401	204,934
Ormsby	2,447,100	698,544	465,696	2,740,700	754,428	502,952
Pershing	154,100	39,314	26,209	161,800	40,494	26,996
Storey	133,000	57,056	38,037	146,300	71,321	47,547
Washoe	20,728,400	5,577,930	3,718,620	23,215,800	6,160,763	4,107,175
White Pine	511,300	148,176	98,784	562,400	158,549	105,699
Subtotals	74,681,400	* 20,025,339	* 13,350,224	83,492,800	21,852,082	* 14,568,052
Out-of-state	6,860,000	1,882,802	1,255,201	7,683,200	2,108,738	1,405,825
Total	* 81,541,400	* 21,908,141	* 14,605,425	* 91,176,000	* 23,960,820	* 15,973,877

SOURCE: LSST Summary schedules page 61,62  
 CERT - Exhibit B AND Monthly Statistical Reports

Assumes Distribution of 13 months collections of new tax  
 in 81-82 AND 82-83 in CERT.

New Sales TAX Projections  
 Total TAX = 5 1/4%  
 Effective April 1, 1981

Counties	FISCAL 1981-82 CORT 1 1/4 %	FISCAL 1982-83 CORT 1 1/4 %
Churchill.....	* 991,800	* 1,091,000
Clark.....	51,687,300	57,889,800
Douglas.....	3,275,700	3,668,700
Elko.....	2,050,200	2,296,200
Esmeralda.....	49,000	51,400
Eureka.....	162,500	170,600
Humboldt.....	1,187,600	1,306,300
Lander.....	794,000	833,600
Lincoln.....	132,500	139,100
Lyon.....	812,300	893,500
Mineral.....	364,600	390,100
Nye.....	1,876,500	2,101,600
Ormsby.....	3,058,800	3,425,900
Pershing.....	192,600	202,200
Storey.....	166,200	182,800
Washoe.....	25,910,500	29,019,700
White Pine.....	639,100	703,000
sub Totals.....	93,351,200	104,365,400
out-of-state	8,575,000	9,604,000
<b>Total</b>	* 101,926,200	* 113,969,400

see previous schedule for CSST  
 Assumes 13 month distribution for 81-82 and 82-83



# Adjusted Assessed Values Using 10% Annual Decrease

Counties	① Estimated Assessed value for 1981-82	② Estimated Reduction in Assessed Value	Reduced Assessed Value	% Reduction
Churchill	\$ 87,100,000	\$ 3,603,000	\$ 83,497,000	4.1%
Clark	4,000,000,000	158,835,000	3,841,165,000	4.0
Douglas	535,000,000	63,018,000	471,982,000	11.8
Elko	186,000,000	2,449,000	183,551,000	1.3
Esmeralda	22,000,000	493,000	21,507,000	2.2
Eureka	56,700,000	1,191,000	55,509,000	2.1
Humboldt	128,000,000	4,567,000	123,433,000	3.6
Lander	54,000,000	409,000	53,591,000	.8
Lincoln	35,500,000	944,000	34,556,000	2.7
Lyon	135,000,000	5,184,000	129,816,000	3.8
Mineral	31,115,000	166,000	30,949,000	.5
Nye	176,000,000	9,273,000	166,727,000	5.3
Ormsby	337,000,000	21,550,000	315,450,000	6.4
Pershing	54,000,000	2,798,000	51,202,000	5.2
Storey	45,000,000	4,566,000	40,434,000	10.2
Washoe	2,538,200,000	145,945,000	2,392,255,000	5.8
White Pine	49,500,000	288,000	49,212,000	.6
<b>Totals</b>	<b>* 8,470,115,000</b>	<b>* 425,279,000</b>	<b>* 8,044,836,000</b>	<b>5.0%</b>

Appendix VII

① Est. assessed value for 1981-82 Taxyear per Dept. of Taxation  
 ② Est. Reduction in Assessed value by Reducing increases in 81-82 roll by 2 annual increments and increases in 80-81 roll by 1 annual increment. Net of Centrally assessed property and net proceeds.

Adjusted Assessed Value vs Using 12% Annual Decrease

Counties	① Estimated Assessed value for 1981-82	② Estimated Reduction in Assessed Value	Reduced Assessed Value	% Reduction
Churchill	\$ 87,100,000	\$ 4,324,000	\$ 82,776,000	5.0%
Clark	4,000,000,000	190,602,000	3,809,398,000	4.8
Douglas	535,000,000	75,621,000	459,379,000	14.1
Elko	186,000,000	2,938,000	183,062,000	1.6
Esmeralda	22,000,000	592,000	21,408,000	2.7
Eureka	56,700,000	1,429,000	55,271,000	2.5
Humboldt	128,000,000	5,481,000	122,519,000	4.3
Lander	54,000,000	490,000	53,510,000	.9
Lincoln	35,500,000	1,132,000	34,368,000	3.2
Lyon	135,000,000	6,221,000	128,779,000	4.6
Mineral	3,115,000	199,000	2,916,000	.6
Nye	176,000,000	11,128,000	164,872,000	6.3
Ormsby	337,000,000	25,860,000	311,140,000	7.7
Pershing	54,000,000	3,357,000	50,643,000	6.2
Storey	45,000,000	5,479,000	39,521,000	12.2
Vashoe	2,538,200,000	175,134,000	2,363,066,000	6.9
White Pine	49,500,000	346,000	49,154,000	.7
Totals	\$ 8,470,115,000	\$ 510,333,000	\$ 7,959,782,000	6.0%

① Est. assessed value for 1981-82 Taxyear per Dept. of Taxation

② Est. Reduction in Assessed value by Reducing increases in 81-82 roll by 2 annual increments and increases in 80-81 roll by 1 annual increment. Net of Centrally assessed property and net proceeds.

# Adjusted Assessed Value vs Using 15% Annual Decrease

Counties	① Estimated Assessed value for 1981-82	② Estimated Reduction in Assessed Value	Reduced Assessed Value	% Reduction
Churchill	\$ 87,100,000	\$ 5,405,000	\$ 81,695,000	6.2%
Clark	4,000,000,000	238,253,000	3,761,747,000	6.0
Douglas	535,000,000	94,527,000	440,473,000	17.7
Elko	186,000,000	3,673,000	182,327,000	2.0
Emerald	22,000,000	740,000	21,260,000	3.4
Eureka	56,700,000	1,787,000	54,913,000	3.2
Humboldt	128,000,000	6,851,000	121,149,000	5.4
Lander	54,000,000	613,000	53,387,000	1.1
Lincoln	35,500,000	1,416,000	34,084,000	4.0
Mayon	135,000,000	7,776,000	127,224,000	5.7
Mineral	31,115,000	249,000	30,866,000	.8
Nye	176,000,000	13,910,000	162,090,000	7.9
Ormsby	337,000,000	32,325,000	304,675,000	9.6
Pershing	54,000,000	4,197,000	49,803,000	7.8
Storey	45,000,000	6,849,000	38,151,000	15.2
Washoe	2,538,200,000	218,918,000	2,319,282,000	8.6
White Pine	49,500,000	432,000	49,068,000	.9
Totals	\$ 8,470,115,000	\$ 637,921,000	\$ 7,832,194,000	7.5%

① Est. assessed value for 1981-82 Taxyear per Dept. of Taxation

② Est. Reduction in Assessed value by Reducing increases in 81-82 roll by 2 annual increments and increases in 80-81 roll by 1 annual increment. Net of Centrally assessed property and net proceeds.

# Adjusted Assessed Values Using 20% Annual Decrease

Counties	① Estimated Assessed value for 1981-82	② Estimated Reduction in Assessed Value	Reduced Assessed Value	% Reduction
Churchill	\$ 87,100,000	\$ 7,206,000	\$ 79,894,000	8.3%
Clark	4,000,000,000	317,671,000	3,682,329,000	7.9
Douglas	535,000,000	126,036,000	408,964,000	23.6
Elko	186,000,000	4,898,000	181,102,000	2.6
Esmeralda	22,000,000	987,000	21,013,000	4.5
Eureka	56,700,000	2,383,000	54,317,000	4.2
Fernando	128,000,000	9,135,000	118,865,000	7.1
Humboldt	54,000,000	818,000	53,182,000	1.5
Lincoln	35,500,000	1,888,000	33,612,000	5.3
May	135,000,000	10,369,000	124,631,000	7.7
Mineral	31,115,000	332,000	30,783,000	1.1
Nye	176,000,000	18,547,000	157,453,000	10.5
Ormsby	337,000,000	43,100,000	293,900,000	12.8
Pershing	54,000,000	5,596,000	48,404,000	10.4
Storey	45,000,000	9,133,000	35,867,000	20.3
Washoe	2,538,200,000	291,891,000	2,246,309,000	11.5
White Pine	49,500,000	577,000	48,923,000	1.2
Totals	\$ 8,470,115,000	\$ 850,567,000	\$ 7,619,548,000	10.0%

① Est. assessed value for 1981-82 Taxyear per Dept. of Taxation

② Est. Reduction in Assessed value by Reducing increases in 81-82 roll by 2 annual increments and increases in 80-81 roll by 1 annual increment. Net of Centrally assessed property and net proceeds.



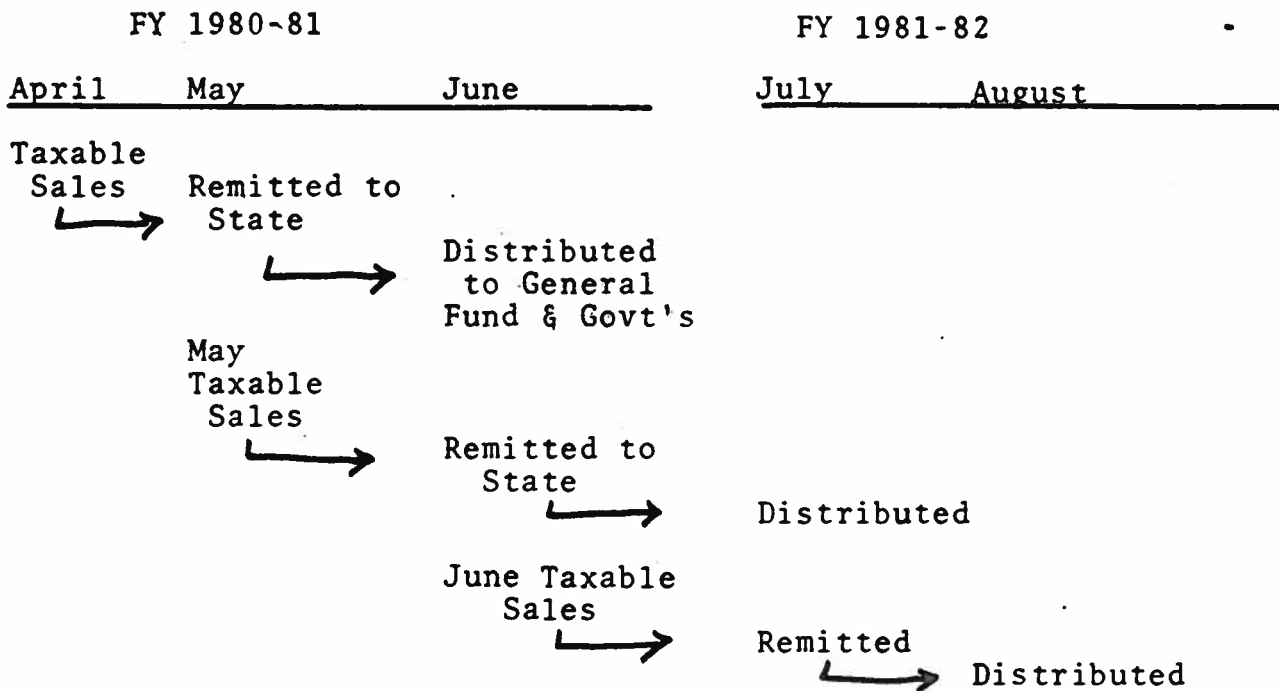
**SALES TAX COLLECTIONS**

To: Chairman Paul May & Members of Assembly Taxation

From: James C. Lien

Subject: SALES TAX COLLECTION EXPLANATION

As requested I've reduced to writing the "Chalk Board" explanation I offered to the Committee this week,



Schools      May Distribution last one credited to FY 1980-81

June Distribution deferred to FY 1981-82

County/Cities      June & July Distribution credited to FY 1980-81

August Distribution first credited to FY 1981-82

If State changed from cash basis to an accrual method for determining the State Distributive School Fund base period, there would be a one time benefit to the State of two months (April & May).

State Guarantee	\$200,000,000	
12 month LSST	60,000,000	Local Support
	<u>\$140,000,000</u>	State Payment

State Guarantee	\$200,000,000	
14 month LSST	70,000,000	Local Support
	<u>\$130,000,000</u>	State Payment

To shift would allow 14 months of LSST to be computed and at an example average of \$5,000,000 a month would allow the State to save \$10,000,000 dollars. 298

MEMO: Sales Tax Collection Explanation.

Page two

The fund is based on taxable sales of April through March - the taxable States General Fund and the counties and cities use the taxable sales period of June through May.