

Chairman Paul May called the meeting of the Assembly Taxation Committee at 1:30 p.m. on April 20, 1981 in Room 240 of the Legislative Building.

MEMBERS PRESENT:

Assemblyman Paul May, Chairman  
Assemblyman Louis Bergevin  
Assemblyman Bill Brady  
Assemblyman Patty Cafferata  
Assemblyman Robert Craddock  
Assemblyman John Marvel  
Assemblyman Robert Rusk  
Assemblyman Jan Stewart  
Assemblyman Peggy Westall

MEMBERS ABSENT:

Assemblyman Steve Coulter (excused)  
Assemblyman Robert Price

STAFF PRESENT:

Dan Miles, Deputy Fiscal Analyst

GUESTS PRESENT:

See Attached Guest List

AB 44, Changes date for equalizing, reporting, collecting and certifying property taxes.

Mr. May stated that this bill had been first heard on April 13 and after the discussion of the bill at that time, he had asked Mr. Nickson, Director of the Nevada State Department of Taxation, and Patrick Pine, Clark County, to meet and propose some amendments to the bill. Mr. May requested that Mr. Nickson now present their findings.

Mr. Nickson read a letter which he had submitted to Mr. May regarding this bill and the results of his meeting with Mr. Pine. A copy of this letter is attached to these minutes as Exhibit A and herewith made a part of this record.

In order that all members of the committee be given copies of this letter, Mr. May sent for additional copies and moved on to AB 438

AB 438, Withdraws Nevada from Multistate Tax Compact.

Mr. Nickson stated that in his budget presentations he noted that they had made no recommendations for an appropriation for continuance in membership of this compact for the coming biennium. As a bit of history, Mr. Nickson explained that Nevada entered into this compact in 1967 and was the seventh state to have adopted the compact and thus made it a viable medium. Since that time the state's that have adopted the compact have expanded to 19, however, there have been 4 withdrawals. Wyoming withdrew in 1976 for about the same reason that Mr. Nickson now was requesting that Nevada be withdrawn. Mr. Nickson stated that he estimates that losses in revenue incident to the state's membership in the compact are at a minimum 1% of the state's sales tax revenue totals or the equivalent of \$2,100,000 per year, including the local school support tax and city-county relief tax. This loss is caused by a provision of the compact that mandates a credit against taxes collected by another state on property destined for ultimate use in Nevada. The States of Utah and Idaho have modified their laws to impose a use tax on manufactured items destined for Nevada. Since Nevada is not an exporting state, this state is unable to retaliate against this unfair practice. Mr. Nickson stated that at meeting of the compact he opposed the adoption of a resolution regarding credits in other states. Mr. Nickson stated that he feels that the taxes should be collected in the state of ultimate destination. Due the problem that has arisen, Mr. Nickson stated that he is recommending that the state withdraw from the compact.

Mr. Marvel inquired if they would still be able to audit out of state accounts of business done in this state. Mr. Nickson stated that they could.

Mr. May inquired what four states had withdrawn from the Compact. Mr. Nickson replied that they were Indiana, Wyoming, Illinois, and Florida. There is a current membership of 19 including the State of Nevada.

Mr. Nickson stated that this withdrawal should be of benefit to Nevada retailers. There will be no incentive to go to another state such as California or Arizona to purchase such things as an automobile. Right now if an individual does that, when he comes back to Nevada, the Department must give him credit for the taxes that were paid in that state. This would no longer be the case and there would be some double taxation if the individual went out of state to make a purchase such as this.

Mr. Nickson further stated that last year their appropriation was \$6,492.00 that covered dues and travel and \$35,000 was appropriated to participate in the compact's audit program and the state received back the sum of \$4,500.00.

As there was no one present who wanted to further testify on the bill, Mr. Marvel moved for a "do pass" recommendation on AB 438 and Mr. Bergevin seconded the motion. The motion carried unanimously with Mr. Price and Mr. Coulter absent.

Upon receipt of copies of Mr. Nickson's letter regarding AB 44, Mr. May returned to that bill for further testimony.

Mr. Bergevin inquired if the date changes they had discussed had been included. These are found in the bill on page 3, line 48 change January 10 to January 15; page 4, line 1, 5 days instead of 10 days and on line 3, the 15th of February rather than the 31st of January; on page 6, line 12 should be the fourth Monday in February; and finally on page 9, line 47, the fourth Monday of March.

Mr. Nickson stated that those dates were discussed at the last hearing and he understood those changes were to be made. Mr. May stated that those changes would be requested but have not at this point.

Mr. Bergevin stated that having been a member of the Tax Commission they haven't had any problems with the way it has been working.

Mr. May inquired if there was some necessity to get this out real soon. Mr. Nickson stated that there was no urgency on this bill.

Mr. Dick Franklin, Washoe County, stated that he had discussed some of the provisions of this bill with Jim Lien and that he was mainly concerned about the provision in the bill that requires a person filing a claim found in Section 12. He stated that he would like see the bill amended so that people would only have to file a claim once instead of yearly. This yearly filing places a hardship on the taxpayer as well as the assessor's office. He pointed out that if the improvement ever disappears, the assessor's office will be changing the assessment and as long as it is there it doesn't seem necessary that the person filing the claim should have to do it every year.

Mr. Franklin suggested that language be added to the bill on line 43 that the claim must be filed on or before the first Monday in August to be effective for the ensuing fiscal year and that the claim would be in effect until either a change in ownership or removal of the device.

Mr. Frank also suggested that on line 39 and 40 the language be changed to signed under penalty of perjury instead of made under oath or affirmation. This would make it more consistent with another change that is being recommended for personal property lists.

In answer to Mr. May's question regarding the 1st Monday of August date, Mr. Franklin stated that he felt that this would give them ample time to get on the tax rolls. Mr. May also inquired if Mr. Franklin was representing just Washoe County or the Assessor's Association. Mr. Franklin replied that he was just representing Washoe County.

Patrick Pine, Clark County, presented copies of their suggested amendments to AB 44, which is attached to these minutes as Exhibit B and herewith made a part of this record.

Mr. Pine stated that Tax Commission does not understand a need of a change in the current procedures. His concern is not to delete the requirement that there be a response and some interaction between the Commission and whatever County Commission may be involved; however the amendments which they have proposed stated that since they are receiving comments from the Tax Commission or Department of Taxation by May 1, that a written response be mandated from the County Commission back to the Tax Commission. This would require them to respond to specific matters and the Commission can deal with that written response rather than continuing the practice which many feel does not work, which is to try to get various groups of County Commissioners presumably into Carson City on May 25 to show up for a meeting.

Mr. May asked that Mr. Nickson and Mr. Pine get together again and get some amendments down in writing referring to specific line and changes and report back with these amendments.

Mr. Nickson stated that the Department of Taxation will agree to any changes which the committee would want.

Mr. Bergevin stated that with the possible passage of legislation going to annual reassessments would this really be an exercise in futility. Mr. Pine stated that that probably was true and that is why they would prefer to see the removal from the statutes the requirement that a number of people convene somewhere on May 25 however, they do not want to dilute the responsibilities of counties to respond to ratio study if such a study is conducted.

AJR 34, Memorializes Congress of United States to repeal federal estate and gift taxes.

Assemblyman Patty Cafferata stated that President Reagan has indicated that he would like to do away with the federal inheritance tax and based on what was done earlier with another proposal in this committee, she stated that she felt it would be appropriate that this legislation be drafted.

The money has already been taxed once when it is made and according to Mrs. Cafferata it is a crime to deprive the heirs of this money in additional taxes.

Mr. Rusk moved for a "do pass" recommendation and Mr. Marvel seconded the motion. The motion carried unanimously with Mr. Coulter and Mr. Price absent.

AB 116, Removes requirement to classify mobile homes for purposes of property tax assessment.

Mr. May stated that this bill was first heard on February 17, at which time he assigned it to a subcommittee consisting of Mr. Bergevin, Mr. Brady, Mr. Coulter and Mr. Stewart. He asked for the report of that subcommittee.

Mr. Brady stated that the subcommittee had met in Las Vegas with the mobile home people and that two separate thoughts have come out of the subcommittee. In a brief background of the way mobile home taxation has been handled, Mr. Brady stated that in the past mobile homes have been on a depreciating tax schedule which lasted over a 18-20 year period. With a recent ruling handed down by interpretation of the Department of Taxation, many residents of mobile homes became concerned because they would be put on an appreciating schedule or appraised as real property. This bill would correct this situation and mobile homes would go back on a depreciating schedule. The Department has drawn up an amendment which would definitely do this. This is attached to these minutes as Exhibit C.

The subcommittee was unanimous in their feelings that those people who have already purchased a mobile home should be allowed to remain on a depreciating tax schedule. This tax benefit was often a large consideration when they purchased their home and to change it at this point would be unfair. Mr. Brady stated that Mr. Bergevin had been in favor of the California plan which in effect would leave existing mobile homes on the present tax schedule and those purchased after a set date would be taxed as real property. Continuing, Mr. Brady stated that Mr. Stewart and himself had favored continuation of the depreciating tax schedule for all mobile homes.

Mr. Marvel inquired if adoption of this bill would jeopardize action taken in the previous session whereby residents of mobile homes placed on permanent foundations could have the option of having them taxed as real property for the purposes of long range conventional financing. No one could answer this question.

Mr. Bergevin stated that he felt that many of the new mobile homes were being priced equivalent to the so called stick home and the occupants of these mobile homes required that same services such as fire and police, schools etc. He stated that he felt that this could be accommodated into the state tax plan without any problems according to Mr. Daykin. He further pointed out that these people in mobile homes would be enjoying the tax relief and thus pay less taxes for same services.

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Vicki Demas, representing the Mobile Home Owners League of the Silver State, stated in reference to the legislation passed last session allowing for mobile homes on permanent foundations to be taxed as real property, that only 12 people in the whole state have taken advantage of that provision.

She stated that her group did not feel that mobile homes should be taxed as real property when they do not own the property they are sitting on. Predominately in this state, mobile homes sit in rental parks. She stated that if mobile homes are going to be taxed as real estate they should have all the advantages that homeowners have, such as putting the mobile home on a private lot. This is prohibited in most areas of the state because of zoning restrictions. If mobile homes are assessed as real property the assessments will include a fence that the owners have been required to put up by the landlord, landscaping that has been required by the landlord - things that can not be taken with the mobile home owner when he moves out, they belong to the landlord. Mrs. Demas pointed out that many of the mobile home owners are the elderly, who have purchased their mobile home because of the tax structure that has existed. If this were to be changed, these people would be hurt. She added that they feel they could live with the California plan if some date in the future were to be used as the cutoff date. She cited the situation in Clark County where some mobile home owners went into the Assessor's office and it was determined that if the depreciating schedule were not used many mobile home owners would be paying as much as 300% more for taxes.

Mrs. Demas also pointed out when a mobile home is purchased the purchaser must pay sales tax on that mobile home. Each time the mobile home is sold, the buyer must pay sales tax. They would like to see this change to an initial sales tax. Mr. Marvel pointed out that this sales tax was only if the sale was through a dealer as an occasional sale is exempt.

Mr. Bergevin pointed out that there was a bill in committee that would reduce the sales tax on mobile homes to the amount of the materials in the mobile home which would about 40% of the purchase price.

Mr. May asked Mr. Frank Daykin, Legislative Counsel, if the so-called California plan, where existing mobile homes stay on the old formula of a depreciating schedule and those purchased after a set date go on an appreciating schedule, would be permissible under Nevada's constitution.

Mr. Daykin stated that he thought it would if it were made applicable to all new mobile homes sold on or after a particular date because then they are provided the same taxation for all property of the same kind and a different formula for a property of the same general kind but a different age. He stated that he felt they were straying awfully close to the outer limits but he felt that they could get by with that particularly since the amendment doesn't require the Department of Taxation to back to old formula, but merely permits them to do so.

Mr. Stewart pointed out to Mr. Daykin the amended language proposed by the Department of Taxation which would specifically put the mobile homes under the depreciating schedule.

Mr. Daykin stated that this language would make the situation a little worse than it was because then they would be positively dictating two different types of treatment according to a particular year of sale. He stated that he felt that to have an arguable chance to get by with it they would have to make it uniform for new homes sold after a particular date. If they tried to apply the new formula as it were to older homes resold after that date then they would be taxing identical things differently.

Mr. Bergevin inquired if the proposed language that all mobile homes be on the depreciating schedule would destroy the legislation previously passed which allowed under certain circumstances that some mobile homes could be assessed as real property.

Mr. Daykin stated that they would have to make clear in the drafting that this would not apply to mobile homes that were converted to real estate by this option. He stated that he did not view the bill as originally drafted as affecting those at all. This language did bother Mr. Daykin and that he would have the same concern as expressed by Mr. Bergevin.

Mr. Craddock stated that the expressed provision on exempting personal property is already a provision of the constitution, to which Mr. Daykin agreed. Mr. Craddock inquired if they could exempt it entirely from sales tax. Mr. Daykin stated that short of exemption, they could be more flexible in their depreciation. He stated that he was not sure that that would allow them to treat the same things differently for different people. They would have to be classified according to date, etc.

Mr. Craddock inquired how this would apply to the percentage of sales tax that might be exempted. Mr. Daykin stated that this would be a different problem. Section 1 of Article X relates to taxation ad valorem. The sales and use tax wouldn't take a constitutional amendment to change but it would take a vote of the people to change the basic one because that is a referred measure.

Mr. Craddock inquired if they could call it local school support tax or city-county relief tax and exempt it. Mr. Daykin stated that that would not be true, because they have the basic sales and use tax upon the mobile home. It is true that they could exempt the mobile home from local school support tax or from the city-county relief tax or both without a vote of the people thus leaving the 2% on it.

Mr. Craddock inquired if this would get at the 40% they have been talking about. Mr. Daykin replied that would depend on the relative ratio of those taxes. Continuing Mr. Craddock stated that they then could work the taxes on mobile homes anyway they wanted so long as it was connected with personal property tax.

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Mr. Daykin stated that as far as they concerned local school support taxes and city-county relief taxes they constitutionally could.

Mr. Stewart inquired if it would be possible to adjust the sales tax on it so they would only be required to pay sales tax on the materials and not on the labor. Mr. Daykin stated that was not what he said but they only could exempt them altogether from the two taxes mentioned, leaving everything subject to the basic sales tax without a vote of the people.

Mr. Stewart wondered why they could not define that sales tax be imposed only on that portion that applied to materials and not on labor. Mr. Daykin stated that since sales tax is a referred measure the amount and definitions were left in the control of the people when they amended in 1979. There is no other constitutional reason except the people would have to vote on any change in the part of the measure that they did not repeal in 1979. The constitutional measure allows them to be exempt from personal property tax but not from sales tax.

Mr. Roy Nickson, Director of Department of Taxation, stated that all household goods were removed from personal property by the last session of legislature and other personal property is gradually being phased out. They still tax personal property such as boats, aircraft, slot machines, farm machinery, apartment and hotel furnishings. etc.

Mr. May pointed out that the legislature was given the authority to exempt other personal property including livestock by this action taken last session and voted upon by the people.

Mr. Craddock moved that the committee "amend and do pass" AB 116. The amendment he would like would be to provide for a 2% sales tax on sale of new mobile homes after July 1, 1981. Then they would proceed into the new formula of appreciating. The older mobile homes would be on the depreciating schedule. Mrs. Westall seconded the motion.

Mr. Stewart stated that he felt that treating them differently as far as sales tax was concerned would be a bad policy. He felt they should be contributing to local school support and city-county relief taxes.

Mr. Bergevin stated that he felt this would be opening a whole "can of worms" if they exempted a portion of the people from sales tax.

Mr. Craddock withdrew his motion and Mr. May stated that with the second agreeing (Mrs. Westall) the motion was withdrawn.

Mr. Stewart moved AB 116 be amended with appropriated language drafted as discussed by Mr. Daykin and "do pass as amended". Mr. Marvel seconded his motion. Mr. Bergevin amended that motion



to add that all new mobile homes sold after July 1, 1982 be placed on tax rolls as real estate. Mrs. Westall seconded the amended motion.

Mr. Rusk asked Mr. Nickson how would mobile homes be treated assuming SB 69 passed. Mr. Nickson stated that as SB 69 is now written it provides that the Department shall establish depreciation schedules for all personal property which would include mobile homes.

Mr. May asked Mrs. Demas if she would have any comments on the amended motion. Mrs. Demas stated that she felt that they could live with this plan if it definitely would apply only to new mobile homes. This would protect the elderly who have purchased mobile homes for the lower tax schedule.

The sales tax issue would have to be addressed from a different bill. Mr. Craddock stated that he felt there was something everyone was overlooking and that was the Real Property Transfer Tax which relates to the buying and selling of real estate. That is often equated with sales tax on mobile homes in that there is no transfer tax involved with mobile homes as there is with real estate.

Mr. May called for the vote on the amended motion. The motion carried unanimously with Mr. Price and Mr. Coulter absent.

Mr. May then called for action of the original motion. The motion carried unanimously with Mr. Price and Mr. Coulter absent.

AJR 27

Mr. Bergevin inquired if they could discuss this resolution which has been amended by the Senate and returned to the Assembly for concurrence of the amendments. He stated that they have basically amended it with the provisions of SJR 6. He added that he felt this would be a good vehicle to work out some of the problems with the issue.

Mr. Bergevin moved that the committee recommend that the Assembly not concur with the Senate amendments to AJR 27 so that it could go to a conference committee. Mr. Rusk seconded the motion. The motion carried with Mr. Price and Mr. Coulter absent.

Additional information on AB 369 and SB 411 was distributed to the members of the committee by Dan Miles. These information sheets are attached to these minutes as Exhibits D and E for the committee's information. No discussion was held on the exhibits.

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Mr. May stated that he would schedule AB 20 for the following Monday and that the committee would be hearing AB 134 in the Senate Auditorium (Room 131) tomorrow, April 21, 1981.

As there was no further testimony or business to discuss, Chairman May adjourned the meeting.

Respectfully submitted,

*Sandee Gagnier*  
Sandee Gagnier  
Assembly Attache

ASSEMBLY

AGENDA FOR COMMITTEE ON Taxation

Date MON. APR. 20, 1981 Time 1:30 pm Room 240

Bills or Resolutions  
to be considered

Subject

Counsel  
requested\*

ALL MEETINGS OF THE ASSEMBLY COMMITTEE ON TAXATION  
WILL BEGIN PROMPTLY AT 1:30 PM. PLEASE ARRANGE  
YOUR SCHEDULE ACCORDINGLY.

- A.B. 44- Changes dates for equalizing, reporting, collecting  
and certifying property taxes.
- A.B. 438- Withdraws Nevada from Multistate Tax Compact.
- A.J.R. 34- Memorializes Congress of United States to repeal  
federal estate and gift taxes.
- A.B. 116- Removes requirement to classify mobile homes for  
purposes of property tax assessment.



EXHIBIT A STATE OF NEVADA  
Department of Taxation

Capitol Complex  
CARSON CITY, NEVADA 89710  
Telephone (702) 885-4882  
In-State Toll Free 801-912-0000



ROBERT HISE, Governor

ROY E. NICKSON, Attorney General

April 6, 1981

The Honorable Paul W. May, Jr., Chairman  
Assembly Taxation Committee

Dear Assemblyman May:

As requested, I met with the Clark County Lobbyist, Mr. Pat Pine, on two measures - his proposed revisions to AB 44 and his proposed emergency legislation on budget submissions. My comments concerning these bills and as a result of the meeting with Mr. Pine are:

AB 44 - Revisions:

1. Mr. Pine is recommending substantial revisions to the Ratio Study procedures set forth in Section 1 (361.333). The Department of Taxation's recommendations were to delete the requirement for "certification" of the study prior to its distribution to county assessors and boards of county commissioners on or before May 1 and to require the attendance at the May meeting of the Tax Commission of only those boards of county commissioners whose counties had been the subject of the ratio study during the prior year. The substantive changes recommended by Mr. Pine dealt with the current statutory requirements for the boards of county commissioners to take specific action at the May meeting if the ratio study revealed that the county was not being assessed at the statutory 35 percent. The Department sees no problem with the current provisions of the law and does not recommend any change. One of Mr. Pine's arguments for delay was to give the county commissioners an opportunity to refute or rebut the study. However, since a copy is always delivered to the county commissioners prior to May 1 and their meeting with the Tax Commission is held subsequent to that date, historically at the time the Commission certifies the tax rates on May 25, the rationale behind Mr. Pine's recommendation is not understood. However, should the committee determine that Mr. Pine's recommendations be adopted, the Department interposes no objection.
2. Mr. Pine recommends that a 10 day advance notification of the date and place of the meeting with the Tax Commission be inserted in the statutes. The notices of the meetings are forwarded more than 10 days in advance as are all notices to individuals requesting or required to appear before the Tax Commission. If the committee determines that the 10 day notice is required to be inserted in the statute, certainly, the Department interposes no objection, although it does not appear to be an essential statute revision and should probably be included in a Tax Commission regulation.

COPY

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3. Mr. Pine was also concerned over the change in NRS 361.483 specifying that taxes are due on the third Monday in July and what was conceived a cash flow problem. Mr. Pine is apparently unaware that the due date for installment payments of taxes was changed by the 60th Session of the Legislature to the third Monday in July and that, by far, the vast majority of taxpayers extinguish their tax liabilities on the quarterly installment plan. The Department does believe that those few taxpayers who pay their tax bill in full rather than take advantage of the installment plan should not be discriminated against by requiring them to pay their taxes two weeks earlier than the taxpayers who elect to remit taxes in quarterly installments.

Suggested Emergency Legislation to Change Final Budget Filings and Tax Rate Certification Dates:

1. The suggestions would appear to be better included as transitory provisions in Senate Bill 411 as was done by the 60th Session in Senate Bill 204, Section 37. Since you have indicated that action on the tax package will be completed by April 16 with gubernatorial approval no later than April 17, this would appear to resolve the problem. If the tax package is effective April 17, the following schedule would appear adequate:
  - (1) Public hearings to be held the second Tuesday, Wednesday, Thursday and Friday in May.
  - (2) Filing of final budgets with the Department by June 1, 1981.
  - (3) Tax rate to be certified prior to June 30, 1981.
  - (4) County auditor to extend tax roll by July 15, 1981.
  - (5) First installment of taxes due and payable on the first Monday in August.

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2. Other language changes suggested by Mr. Pine should be in a separate bill subject to routine deliberation by the appropriate legislative committees.

Highest personal regards.

Very respectfully,

Roy E. Nickson  
Executive Director

REN:law

cc: Assemblyman Bergevin

COPY

TO: Assemblyman Lou Bergevin  
FROM: Patrick Pine, Clark County  
SUBJECT: Amendments to AB 44  
DATE: March 31, 1981

Roy Nickson and I discussed possible amendments to AB 44 in which both he and I could agree. We are agreed on all of the changes discussed by the Assembly Taxation Committee yesterday. However, we discussed the following amendment that had not been discussed and suggest the following:

Page 2, Lines 7 through 20 should be amended to read as follows:

4. During the month of May of each year, the Nevada tax commission shall meet with Prior to May 25 of each year, the board of county commissioners and the assessor of each county in which the ratio study was conducted shall meet with the Nevada tax commission shall deliver to the Nevada tax commission a written statement which shall: The board of county commissioners and the county assessor shall:
  - (a) Present evidence to the Nevada tax commission of the steps taken to insure that all property subject to taxation within the county has been assessed as required by law.
  - (b) Demonstrate to the Nevada tax commission that any adjustments in assessments ordered in the preceding year as a result of the appraisal procedure provided in paragraph (c) of subsection 5 have been complied with or indicate any reasons why adjustments were not made.
  - (c) Indicate approval or disapproval of any recommended adjustments to be made by the Nevada tax commission pursuant to NRS 361.333(5).
5. At the conclusion of each meeting with the board of county commissioners and the county assessor The Nevada tax commission shall, at the same meeting held for tax rate certification purposes pursuant to NRS 361.455, shall:

The above change will allow the Nevada tax commission to mandate a response on ratio studies from boards of county commissioners



and assessors. This proposal improves on the existing law, which has not been able to generate much response by requesting participation at meetings.

I will be happy to discuss this matter further at your convenience.

361.325

PROPERTY TAX

361.325 Nevada tax commission to establish valuations of livestock, mobile homes and land; property escaping taxation to be placed on assessment roll.

1. On or before the 1st Monday in June of each year, the Nevada tax commission shall:

(a) Fix and establish the valuation for assessment purposes of all livestock in the state.

(b) ~~Classify all mobile homes in the state on the basis of those factors which most closely determine their service lives and fix and establish their valuation for assessment purposes.~~ Fix and establish the valuation for assessment purposes of all mobile homes in this state upon the retail selling price when new and deducting therefrom depreciation, based on a 20 year life. The depreciation allowed shall not exceed 80% of original value. The definition of "mobile home" in NRS 361.561 applies to this paragraph.

(c) Classify land and fix and establish the valuation thereof for assessment purposes. The classification of agricultural land shall be made on the basis of crop, timber or forage production, either in tons of crops per acre, board feet or other unit, or animal unit months of forage. An animal unit month is the amount of forage which is necessary for the complete sustenance of one animal unit for a period of 1 month. One animal unit is defined as one cow and calf, or its equivalent, and the amount of forage necessary to sustain one animal unit for 1 month is defined as 900 pounds of dry weight forage per month.

2. The valuation of livestock, mobile homes and land so fixed and established is for the next succeeding year and is subject to equalization by the state board of equalization.

3. The Nevada tax commission shall cause to be placed on the assessment roll of any county property found to be escaping taxation coming to its knowledge after the adjournment of the state board of equalization. Such property shall be placed upon the 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 though collected upon the prior year's assessment roll.

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

5. Nothing in this section provides an appeal from the acts of the state board of equalization to the Nevada tax commission.

[7:177:1917; A 1929, 299; 1939, 279; 1945, 78; 1953, 576]—(NRS A 1957, 314; 1963, 1123; 1967, 825; 1975, 1105, 1660, 1762)

A.B. 369  
Third Reprint

Section 1

1. Liquor Tax distribution based on current population - p. 1, lines 21-23.
2. Governor to certify population for Liquor Tax - p. 2, lines 3-5.

Section 1.3

1. Cigarette Tax distribution based on current population - p. 2, lines 35-37.
2. Governor to certify population for Cigarette Tax - p. 3, lines 18-23.

Section 1.5

1. Limits refunds for Cigarette Tax to enrolled members of a tribe if sold on an Indian Reservation.

Sections 1.7, 2, 2.5, 3, 4, 5, 6, 7, 8, 9, 12, 13, 13.5, 14, 15, 16, 17, 18, 19, & 20

1. Sales Tax remittance monthly instead of quarterly - p. 4.

Section 2.4

1. Changes retailer allowance on 2% sales tax to 1.5% - p. 4, line 44.

Sections 10 & 11

1. Increases Local School Support Tax from 1% to 1.5% - p. 7, lines 12 & 24.

Sections 10.5 & 11.5

1. Sunsets increased LSST on July 1, 1983 - p. 7, lines 17 & 30.

Section 13.4

1. Changes retailers' allowance on LSST and CCRT from .5% to 1.5% - p. 8, line 1.

Section 20.5

1. Reduces state administrative allowance on LSST from 1% to .5% - p. 10, line 30.

Section 20.9

- 1. Defines "basic City/County Relief Tax" as existing .5% tax - p. 10, line 48.
- 2. Defines "supplemental City/County Relief Tax" as the new 1.75% tax - p. 11, line 3.

Section 21

- 1. CCRT made mandatory - p. 11, lines 6-25.

Section 22

- 1. Increases City/County Relief Tax from .5% to 2.25% - p. 11, line 30.

Section 22.5

- 1. Sunsets increased CCRT on July 1, 1983 - p. 11, line 46.

Section 23

- 1. Reduces state administrative allowance on CCRT from 1% to .5% - p. 12, line 21.
- 2. Repeals current CCRT distributions - p. 12, line 26 to p. 13, line 3.

Section 25

- 1. Distribution of basic CCRT of .5% - p. 13, lines 6-35.

Section 26

- 1. Distribution of supplemental CCRT of 1.75% - p. 13, line 36 to p. 14, line 46.
- 2. "Basic ad valorem revenue" defined - p. 14, lines 31-46.
- 3. Exceptions to "Basic Ad Valorem" - p. 14, lines 37-43.

Section 27

- 1. Landlord to renter pass-through - p. 14, line 27 to p. 15, line 38.

Section 28

- 1. School fund property tax replacement repeal (30¢) - p. 15, line 39 to p. 16, line 24.

Section 29

1. Removes obsolete language (S.B. 204, 1979) - p. 16, lines 32-37.

Section 30

1. 50¢ levy for schools - p. 17, line 34-38.
2. 12% annual cap on 50¢ levy - p. 17, lines 42-44.

Section 31

1. Repeals existing (S.B. 204) school cap - p. 17, line 50.
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