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Mr. Chairman and members of the committee:

Good Afternoon, my name is Jeff Johnson and I am the Humboldt County Assessor and President of the Nevada Assessor's Association and I am here today representing the Assessors Association.

I will keep my remarks very short and appreciate the opportunity to speak with you today. We are very concerned about this bill and are not in favor of at least some portions of the bill.

One of our major concerns deals with the senior citizens rental assistance/rent rebate program. It is our understanding this program would be cancelled if this bill passes as presented. We believe our seniors really count on this program. It simply helps the ones who need it. We are also concerned about repealing the exemptions for the blind and surviving spouses. We believe many of these people can use all the help they can get. According to my staff, in Humboldt County the total exemptions currently are \$4,535,686 of which \$4,494,981 are for pollution control for the mines, which leaves only \$40,705 for all other exemptions.

We recognize the intent is apparently to raise revenue, but we wonder how big of a dent this will actually make. We ~~am~~^{are} concerned this will hurt more of the people we are here to serve, than it helps.

I certainly do not know the answer to this question, and I recognize the section is retained whereby collection costs are taken into account, but I cannot help but wonder how much revenue this will generate verses the costs to generate that revenue.

Thank you for your time and I would be glad to try an answer any questions you may have.

EXHIBIT N Committee on Taxation

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