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AB307

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- The history of published property-assessment rolls goes back 100 years in Nevada when property owners suspected they weren't being treated fairly, depending on who they knew or how they were connected to people doing the assessing. The rolls started out as printed booklets distributed to the property owners so they could easily check their assessments against their neighbors or similar properties in the county. The idea was to widely distribute all the assessment rolls to the taxpayers of the county as a check and balance on the system of valuing properties for taxing purposes — not so much as a notice to the individual property owners, but as a means of distributing the information to ensure fairness across the board. The booklets later were replaced by public notices in newspapers as a cheaper means of wide distribution.
- The reasons tax assessment rolls are published in newspapers remain fairness, accountability and transparency. The intended target for these public notices is not necessarily you, the property owner, although I'm sure some of you check the tax rolls to make sure the number there is the right number. The audience is far broader. Yes, there is a curiosity factor in checking the assessments of your friends, relatives, neighbors, and business competitors. The reason for your interest goes beyond curiosity, though, to the essential reason the law was originally enacted — is my property being assessed fairly in comparison with my neighbor or with other neighborhoods?

Scanning a printed list makes it easy to spot discrepancies.

Tenants, who don't ordinarily receive any formal notice, have an interest in the printed lists, as do taxpayer policy groups, neighborhood associations and similar groups. It enables them to track shifts in assessments and real-estate values.

- I want to talk for a moment about public notices in general. Posting notices on government web sites is a good supplement to printed notices, but they don't accomplish the same purposes. One thing I'm trying to avoid is a proliferation of government web sites people would need to visit on a regular basis to find out what they might be missing. By my count, there are at some 300-350 governmental entities in Nevada, including cities, counties, school district and state departments, agencies, boards and commissions, most with their own sites. If we shift public notices to these sites, it becomes difficult for even the most diligent government-watcher to keep track of it all. More and more public information is available from those various agencies and entities on their web sites — and that's definitely a good thing. It makes an enormous amount of public records available to the people who may be looking for them. But there's a difference between public records and public notices. The Legislature has

determined that certain types of information must not only be available — as all public records are — but should be distributed widely to the taxpaying public for the reasons I noted above — fairness, accountability, transparency.

— That's why public notices are printed in newspapers of general circulation. You don't have to go looking for them; they're delivered to you. Assessment rolls fit in that category.

— Since public-notice issues frequently come up during a legislative session, I wanted to know what Nevadans thought about them. So last summer the Press Association asked Pulse Research, a polling company from Portland, Ore., to include some questions in a survey of Nevada registered voters. One of the questions was where they would prefer to read public notices. The result: 56 percent said newspapers, 18 percent said the Internet.

Also from that survey: 87 percent said state and local governments should continue to be required to publish such notices in newspapers. 31 percent said they read public notices "frequently" and another 33 percent said they read them "sometimes." Only 10 percent said they "never" read public notices.

One key reason for favoring newspaper publication for notices is that is where people expect to find them — all public notices that affect their city, county and district. They don't want to have to hunt for them, for fear they might miss something

— I also want to stress how publishing notices provides third-party accountability. Removing the third party, in this case the newspapers, from the equation means the governmental agency responsible for the public notices accountable only to itself. It's a crucial part of the process to ensure notices are printed at the time and in the form required by law, and that they can't be altered at some later date.

In addition to the assessment rolls, the bill also would remove the requirement for public notice of delinquent taxpayers. All the reasons for publishing those lists are the same as the rolls — with one critical addition. There is no cost to the state or county for printing those lists. NRS361.565 requires the delinquent taxpayer pay the cost of publication. I believe they are charged \$7 each to cover those costs.

The original bill called only for Clark and Washoe counties to move the assessor rolls and delinquency notices to website-only, but in the amended version those notices are moved to the web in all the counties. I would point out that there a significant differences between the urban and rural counties, not the least of which is the cost of publication.

White Pine, Ely Times, 30-page broadsheet, 3,100 press run, \$5,156.

Carson City, Nevada Appeal, \$8,500 64-page tab

Clark County, Las Vegas Review Journal printed four sections, inserted three, \$485,000. One section went into Henderson Home News. (Delinquent tax list 23 pages in May, \$97,000)

Storey County, Comstock Chronicle, 25 tab pages of a 36-page edition, \$8,250

Reno Gazette-Journal, \$53,000

Mineral County Independent-News \$5,800, 14 pages

Elko County, 36-page broadsheet in 4-point type. The Free Press quoted a price of \$19,000 for a 72-page broadsheet. The end product actually cost more per page than the price quoted by the Free Press.

Another difference between the urban and rural counties often is Internet access and usage. Many of us have grown accustomed to easy access to high-speed internet access that makes it relatively simple to connect to government web sites and conduct searches for the information we need. But that's not necessarily the case in many rural areas of the state. Readers, especially older readers, let the publishers at newspapers in towns like Lovelock and Hawthorne know they still depend on the printed paper for their information, especially local news and notices. According to a U.S. Department of Agriculture report, 32 percent of rural households do not have Internet access, and those that do are more likely to have dial-up access that limits the kinds of things they can do on the web.

We should also be aware how rapidly Internet access drops off when we're talking about households of lower-income people, older people, minorities and people with no college education,

According to information compiled by the U.S. Census Bureau in 2007, 47 percent of households with annual income less than \$25,000 had no Internet access. For people 55 and older, the figure was 44 percent without access — this is neither dial-up or broadband. 45 percent of Hispanic households remained without, and 40 percent of people who had no college education.

Searching Internet web sites for property-assessment information is a good service to provide, but it doesn't serve the purposes of public-notice publication.

One more point that was raised in the Assembly hearing but was not included in the amended bill, and that is — if the rolls are moved exclusively to assessor web sites — the need for notices that explain the assessment process and where the assessment rolls can be found. Carson City's assessor, for example, includes a fairly thorough explanation of the process, exemptions, the senior-citizen and renter programs. Any mention of that was left out of the amended bill. If it is to go forward, there needs to be some minimum requirement for a published notice either quarterly or annually.