

# CARSON CITY, NEVADA

CONSOLIDATED MUNICIPALITY AND STATE CAPITAL

January 15, 2002

Guy Hobbs, Chairman  
Governor's Task Force on Tax Policy in Nevada  
c/o Legislative Counsel Bureau  
401 South Carson Street  
Carson City, NV 89701-4747

Dear Guy,

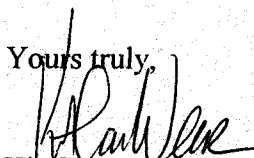
I am writing in response to your Solicitation of Comments regarding the "structural deficit of the state budget." I have been with the Carson City Assessor's office for 25 years, the last 17 as Assessor and I have attended nearly all of the Legislative taxation committee meetings since 1985, as a representative of the Assessor's Association.

It is our opinion the only long term solution to the revenue problem is a sales tax on services, particularly if there is any intention to address one of the objectives of ACR1; "consider the desirability of the lowering of the state's sales and use taxes over time as new tax revenues become available." Instituting a sales tax on services would dramatically reduce the sales and use tax rates statewide and provide a substantial, dependable tax revenue for many years to come.

Despite substantial depreciation, many home owners have seen their taxes increase each year since the tax shift of 1981. We don't think they are willing to accept an acceleration of the increases. Any retroactive reduction, or elimination, of depreciation would be met with much anger and resentment by the voters. Besides, much of the new revenues would be needed by each assessor to provide a new "roll" and defend the new values at the Boards of Equalization. We need to rely less on property taxes, not more.

We have no statistical information to support this proposal. Despite your limited budget, perhaps your staff could investigate the possibilities.

Yours truly,

  
Kit Carson Weaver- Carson City Assessor  
Chair-Legislative Committee  
Assessor's Association of Nevada

**KIT CARSON WEAVER - CARSON CITY ASSESSOR**

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