

Assembly
WAYS AND MEANS COMMITTEE

NEVADA STATE LEGISLATURE
55th SESSION

FEBRUARY 10, 1969

The meeting was called to order by Chairman R. Young at 2:10 P.M. in the Ways and Means Room.

Present: R. Young, Howard, Glaser, F. Young, Webb, Jacobsen, Bowler.

Absent: Ashworth, Close

Mr. Roy Nickson, Secretary Tax Commission and Mr. James Lien, Deputy Secretary reviewed their Budget with Committee members.

Funds to support the Tax Commission come mainly from a General Fund Appropriation, however, certain administrative revenues are received to support the Gas Tax Collections, \$148,000.00. If the Gas Tax is consolidated into the Motor Vehicle Department and the Tax Commission loses the Administrative Revenue they will still need \$100,000 to meet its Budget. The important thing is that the Gas Tax and Fuel Tax Administration be consolidated.

Mr. Frank Young asked how each department enforces the Tax Collection. Mr. Nickson stated by distributors, importers, and from the companies that use it.

Mr. Nickson distributed a report on the Tax Commission Employees and a Nevada Tax Commission Organization Chart.

Mr. Jacobsen asked how this was working out for collecting Gas, Cigarette, Liquor, etc. Taxes.

Mr. Nickson stated that it was working out just fine.

This Budget recommends that the Governor and the Chairman of the Public Service Commission be removed from the Tax Commission and be replaced by two lay Commissioners. Therefore, \$1,500.00 is recommended to meet their salary.

Seven new positions are recommended for 1969-70 and two additional for 1970-71. These new positions are as follows: Senior Account Clerk, Field Representative, Senior Auditor, Property Appraiser II, Property Appraiser Trainee.

Mr. Frank Young asked what is the average production for each auditor.

Mr. Nickson said it was approximately \$34,000 and field representatives produce about \$65,000 each. They are doing about 500 audits a year on 13,000 accounts.

A separate appropriation of \$15,000 is asked for out-of-state Audit Travel.

Mr. Frank Young questioned where we stand now with the Multi State Tax Compact.

Mr. Nickson stated that we are full fledged members and have paid \$1700 in dues.

Mr. Bowler asked what would be needed in establishing auditors in San Francisco and Salt Lake City.

Mr. Nickson said basically the appropriation for their positions; however, he would see if other legislation was required.

Mr. Bowler suggested Mr. Nickson to bring back a report on whatever need to be done.

Committee reassemble at 3:00 P.M. in the Assembly Chambers for a Hearing on A.B. 130.

Adjourned at 2:50 P.M.

NEVADA TAX COMMISSION

July 1, 1967:

1 Executive Secretary	U
1 Assistant Secretary	U
1 Chief of Local Budgets	U (37)
1 Chief of Revenue Division	38
1 Utility Valuation Analyst	37
1 Chief Real Prop. Appraiser	37
1 Tax Administrator IV	37
1 Tax Administrator III	35
1 Supervising Auditor	35
1 Ass't. Real Prop. Appraiser	34
2 Supervising Revenue Auditor	34
1 Management Analyst II	33
2 Tax Administrator II	33
1 Ass't. Util. Val. Analyst	33
1 Data Processing Supv.	32
1 Rural Prop. Appraiser	32
1 Property Appraiser II	32
1 Branch Off. Manager (L.V.)	32
11 Senior Auditor	32
1 Tax Administrator I	31
1 Accountant	29
12 Field Representative	29
7 Auditor	29
1 Draftsman IV	28
2 Tax Examiner	28
3 Property Appraiser	28
2 Admin. Secretary II	25
1 Property Appraiser Trainee	25
2 Tax Document Examiner	25
1 Prin. Account Clerk	24
1 Ass't. Draftsman	22
2 Senior Account Clerk	21
1 Prin. Clerk Typist	21
2 Prin. Clerk	21

February 1, 1969:

1 Executive Secretary	U
1 Assistant Secretary	U
-	
1 Chief of Revenue Division	38
1 Chief Auditor	38
1 Utility Valuation Analyst	37
1 Chief Real Prop. Appraiser	37
-	
1 Tax Administrator III	35
-	
1 Ass't. Real Prop. Appraiser	34
2 Supervising Revenue Auditor	34
1 Excise Tax Procedures Off.	33
1 Tax Administrator II	33
-	
1 Data Processing Supv.	32
-	
4 Property Appraiser II (1 vacant)	32
-	
12 Senior Auditor (1 underfilled - Auditor Trainee - 25)	32
3 Tax Administrator I	31
-	
1 Computer Programmer (Underfilled - Date Proc. Technician - 23)	29
12 Field Representative	29
8 Auditor (2 vacant)	29
1 Draftsman IV	28
2 Tax Examiner (1 underfilled - Tax Exam. Trainee - 25)	28
3 Property Appraiser (1 underfilled Sr. Clerk Typist - 18)	28
1 Admin. Secretary II (Underfilled Admin. Sec. I - 23)	25
-	
4 Tax Document Examiner (1 underfilled - Prin. Clerk - 21)	25
1 Principal Account Clerk	24
1 Draftsman I	24
4 Senior Account Clerk	21
3 Prin. Clerk Typist	21
-	

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July 1, 1967:

1 Senior Key Punch Operator	20
2 Account Clerk	19
1 Key Punch Operator	18
8 Senior Clerk Typist	18
3 Senior Clerk	18
2 Clerk Typist	15

87 Total

February 1, 1969:

2 Senior Key Punch Operator	20
(1 underfilled - Acct. Clerk - 19)	
1 Account Clerk	19
1 Senior Clerk Steno	19
(Underfilled - Sr. Clerk Typist - 18)	
1 Key Punch Operator	18
8 Senior Clerk Typist	18
3 Senior Clerk	18
2-1/2 Clerk Typist	15
(50% employee to become 100% 7-1-69)	
(1 Clerk Typist filled with 2 - 1/2 time students Grade 9)	

91-1/2 Total (88-1/2 filled)

Interim Authorizations:

1 Excise Tax Procedures Off.	33
1 Computer Programmer	29
1 Tax Document Examiner	25
1 Sr. Key Punch Operator	20
1 Clerk Typist (50% Elko)	15

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87 Employees - Average Grade: 27.40

Deleted:

1 Unclassified	Grade	37
1 Tax Admin. IV	"	37
1 Tax Admin. II	"	33
1 Ass't. Util. Val. Analyst	"	33
1 Branch Manager	"	32
1 Accountant	"	29
<u>1 Admin. Sec.</u>	"	25

7

Added:

1 Prop. Appraiser	"	32
1 Sr. Auditor	"	32
2 Tax Admin. I	"	31
1 Auditor	"	29
1 Computer Programmer	"	29
2 Tax Document Exam.	"	25
2 Sr. Account Clerk	"	21
1 Sr. Key Punch Opr.	"	20
<u>1/2 Clerk Typist</u>	"	15

11-1/2

February 1, 1969:

91-1/2 Employees - Average Grade: 27.02
Net gain 4-1/2 positions - Average Grade Lowered .38

ANALYSES

A. Expansion: 4-1/2 positions.

Las Vegas Office:

1 Tax Document Examiner Grade 25

Elko Office:

1/2 Clerk Typist " 15

Local School Support Tax and Real Property Transfer Tax:

2 Sr. Account Clerk " 21

1 Sr. Key Punch Opr. " 20

B. Substitution Through Reorganization: 7 positions.

FROM:

TO:

1 Unclassified Grade 37
1 Tax Admin. IV " 37
1 Tax Admin. II " 33
1 Ass't. Util. Val. Analyst " 33
1 Branch Manager " 32
1 Accountant " 29
1 Admin. Sec. " 25

1 Sr. Auditor Grade 32
1 Tax Admin. I " 31
1 Tax Admin. I " 31
1 Property Appraiser " 32
1 Auditor " 29
1 Computer Programmer " 29
1 Tax Document Examiner " 25

C. Consolidations:

1 Tax Admin. III, Grade 35 - Duties expanded to include Las Vegas Branch Manager responsibilities.

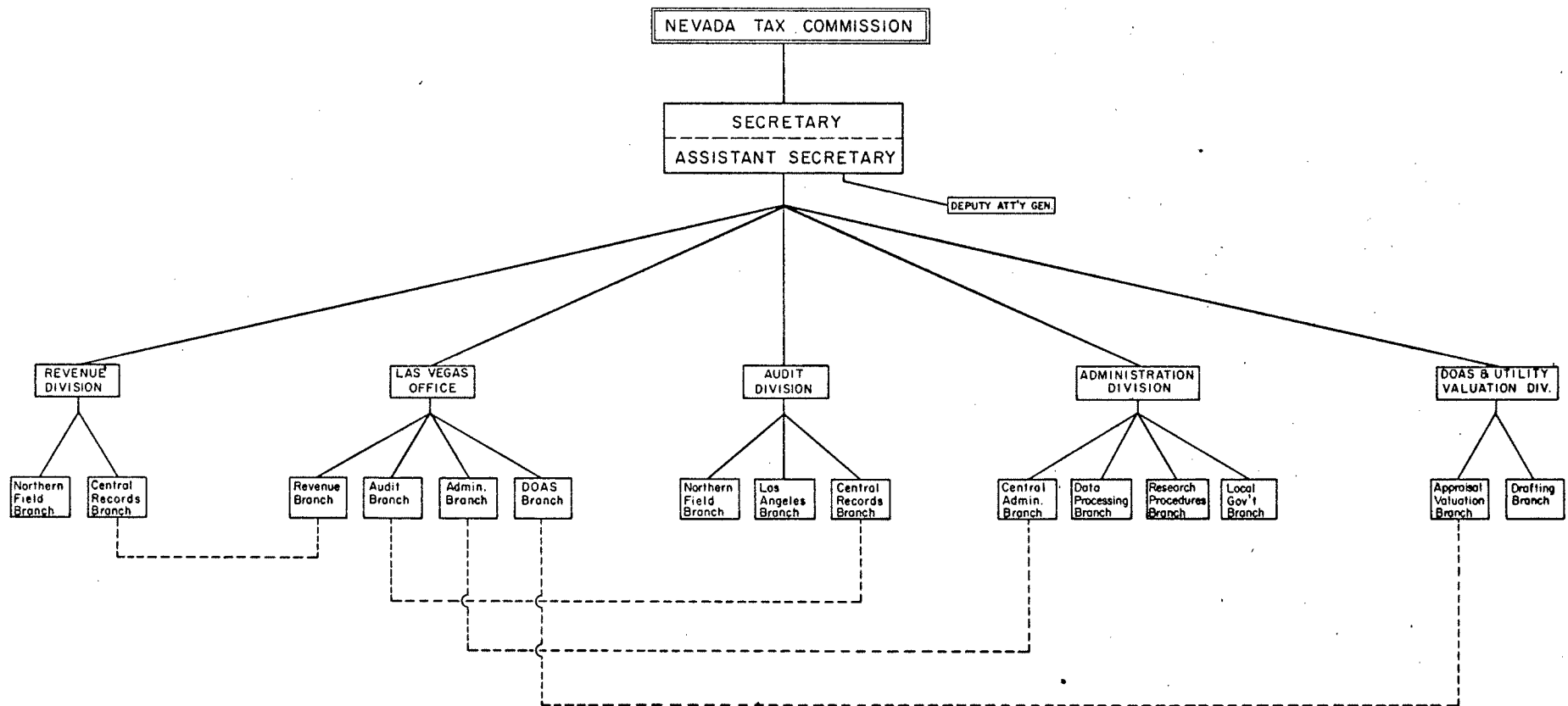
1 Ass't. Real Prop. Appraiser, Grade 34 - Duties expanded to include Ass't. Valuation Analyst responsibilities.

NET RESULT:

Deleted: 3 Sr. Supervisory Positions.
 2 Administrative Positions.
 2 Middle Supervisory Positions.

Added: 2 First Line Supervisory Positions.
 3 Field Positions.
 6-1/2 Office Working Positions.

NEVADA TAX COMMISSION ORGANIZATION CHART



Legend
 Administrative Authority —
 Technical Supervision ----

