

Legislative Committee for Local Government Taxes and Finance



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SUMMARY OF RECOMMENDATIONS
LEGISLATIVE COMMITTEE FOR LOCAL GOVERNMENT
TAXES AND FINANCE

This summary presents the recommendations approved by the Legislative Committee for Local Government Taxes and Finance (NRS 218.5388 to 218.53886, inclusive). The Committee will submit these proposals to the 73rd Session of the Nevada Legislature. The corresponding bill draft request (BDR) number follows each recommendation for legislation.

1. Draft legislation to extend the date on which the Legislative Committee for Local Government Taxes and Finance ceases to exist from June 30, 2005 to June 30, 2011. **(BDR 17-421)**
2. Draft Legislation to amend the *Nevada Constitution* to provide requirements for the enactment of property tax and sales and use tax exemptions. **(BDR C-422)**
3. Draft legislation to exclude the mileage of, and the vehicle miles traveled on, roads that are not maintained by local governments from the formula for distributing fuel tax revenues among the local governments within a county. **(BDR 32-423)**

**REPORT TO THE 73rd SESSION OF THE NEVADA LEGISLATURE
BY THE LEGISLATIVE COMMITTEE FOR LOCAL
GOVERNMENT TAXES AND FINANCE**

I. INTRODUCTION

The Legislative Committee for Local Government Taxes and Finance is a statutorily created committee of the Nevada Legislature that consists of eight members. The Senate Majority Leader and the Speaker of the Assembly each appoint four members from their respective houses. Two of the members from each house must be selected from the membership of each of the respective standing committees on government affairs and taxation. The Committee consults with an 11-member Advisory Committee consisting of the Executive Director of the Department of Taxation, nine members appointed by groups representing local governments and representing various geographical areas of the state of Nevada, and one member appointed by the Legislative Commission to represent general improvement districts. A copy of the statutory provisions that create and set forth the power and duties of the Committee (NRS 218.5388 to 218.53886, inclusive) is provided in Appendix A.

A. COMPOSITION OF THE COMMITTEE

The Senate Majority Leader and the Speaker of the Assembly appointed the following eight legislators to the Legislative Committee for the 2003-05 biennium:

Senator Ann O'Connell, Chairwoman
Assemblyman David R. Parks, Vice Chairman
Senator Warren B. Hardy II
Senator Mike McGinness
Senator Joseph M. Neal, Jr.
Assemblyman Tom Grady
Assemblyman Joe Hardy
Assemblywoman Peggy Pierce

The following persons were appointed to serve as members of the Advisory Committee and were serving in those positions at the time of this report:

Guy Hobbs, Advisory Committee Chairman, Managing Partner of Hobbs,
Ong & Associates
Marvin Leavitt, Representative of Various Local Governments, Subcommittee
Chairman
Michael Alastuey, Committee on Local Government Finance
Bob Anderson, Director of Fiscal Services, Carson City School District
Charles Chinnock, Executive Director, Nevada Department of Taxation

William Horn, General Manager, Incline Village General Improvement District
John Sherman, Director of Finance, Washoe County
Claudette Springmeyer, Comptroller, Douglas County
Philip F. Stoeckinger, Finance Director, City of North Las Vegas
Dawn Stout, Finance Director, City of Elko
Terri Thomas, Director of Finance, City of Sparks

Legislative Counsel Bureau (LCB) staff services for the study were provided by Rick Combs, Deputy Fiscal Analyst, Fiscal Analysis Division; Kim Marsh Guinasso, Principal Deputy Legislative Counsel, Legal Division; and Becky Lowe, Committee Secretary, Fiscal Analysis Division.

B. OVERVIEW OF COMMITTEE PROCEEDINGS

The Legislative Committee conducted four meetings. Three of the meetings were held in Las Vegas with videoconferencing to Carson City and one meeting was conducted in Carson City with videoconferencing to Las Vegas. The Advisory Committee also conducted four meetings. A Subcommittee of the Advisory Committee was also created to study the distribution of revenues within redevelopment areas, and that Subcommittee conducted one meeting.

During the course of its work, the Legislative Committee considered testimony from members of the Advisory Committee, Clark County Assessor, Mark Schofield, and various other representatives of local governments, including the Nevada League of Cities and Municipalities and the Nevada Association of Counties. The Committee also heard testimony from representatives of the Nevada Taxpayers Association, the Professional Firefighters of Nevada, and the Nevada Self-Insureds Association. The Committee also received testimony from representatives of the Nevada Cattlemen's Association and the Nevada Farm Bureau and many members of the public in regard to the issue of agricultural and open-space property tax assessments. Representatives of the Nevada Department of Taxation and the Nevada Department of Transportation (NDOT) provided expert testimony to the Committees throughout the biennium.

At its meeting conducted on December 17, 2003, the Legislative Committee considered Clark County's request to review the Nevada Department of Transportation's estimate of the total mileage of improved roads and streets in Clark County. The estimate is used in the distribution of fuel tax revenues pursuant to NRS 365.550. Clark County claimed that the estimate prepared by NDOT did not include approximately 409 centerline miles that should have been included in the audit. Ultimately, representatives of NDOT and Clark County agreed that 348.24 centerline miles would be added to the estimate of improved roads and streets and the Legislative Committee approved the Advisory Committee's recommendation to accept the agreement in resolution to the request for a hearing. The final resolution was approved at the March 18, 2004 meeting of the Legislative Committee.

At its meeting conducted on August 19, 2004, the Committee voted to approve three requests for bill drafts for consideration by the 2005 Legislature. The proposed legislation includes amending the intracounty fuel tax formula to exclude the mileage of, and vehicle miles traveled on, roads that are not maintained by local governments, amending the *Nevada Constitution* to provide requirements for the enactment of property and sales tax exemptions, and extending the date on which the Legislative Committee for Local Government Taxes and Finance ceases to exist from June 30, 2005 to June 30, 2011.

The information included in this report provides a general overview of the complex issues and information considered by the Legislative Committee in formulating its recommendations for legislation to be considered by the 2005 Legislature. For more detailed information please review the minutes and exhibits from the Committee's meetings, which are available from the LCB's Research Library. The minutes, excluding the exhibits and a copy of this report are available electronically on the Legislature's Internet Web site at www.leg.state.nv.us.

II. RECOMMENDATIONS FOR THE 2005 LEGISLATIVE SESSION

During the course of the Committee's work during the 2003-05 biennium, the Committee approved three requests for bill drafts to be considered by the 2005 Legislature. A description of the recommendations is included in Appendix K. The issues the Committee discussed and the recommendations that resulted from those discussions are detailed below.

A. RECOMMENDATION TO REVISE THE INTRACOUNTY FUEL TAX DISTRIBUTION FORMULA

The Committee approved the following BDR with respect to the intracounty (2nd tier) fuel tax distribution formula:

Draft legislation to exclude the mileage of, and the vehicle miles traveled on, roads that are not maintained by local governments from the formula for distributing fuel tax revenues among the local governments within a county. (BDR 32-423)

During the 2001-03 biennium, the Legislative Committee approved a BDR to adjust the intercounty fuel tax distribution formula so that the formula is based two-thirds on population and one-third on roadway mileage and holds harmless counties that would lose revenues under the formula by taking a proportionate share of the gains received by the counties that receive additional revenues under the formula and distributing that

proportionate share as necessary to ensure that counties do not lose revenues. The 2003 Legislature adopted the Committee's recommendation through the enactment of A.B. 516. Prior to the 2001 Legislative Session, fuel tax revenues had been distributed among the various counties pursuant to the following formula:

- (1) One-fourth in proportion to total area.
- (2) One-fourth in proportion to population.
- (3) One-fourth in proportion to road mileage and street mileage of nonfederal aid primary roads.
- (4) One-fourth in proportion to vehicle miles of travel on nonfederal aid primary roads.

The intracounty fuel distribution formula is currently identical to the formula that was in effect prior to 2001 for the intercounty distribution. Because the intracounty (or 2nd tier) fuel distribution formula was not amended through the enactment of A.B. 516 and because members of the Advisory Committee believed the intracounty fuel distribution formula should also be examined to determine whether a more equitable formula could be adopted, the Committee considered various proposals for amending the second-tier formula during the 2003-05 biennium. The general consensus of the Advisory Committee was that the current intracounty fuel distribution formula may not provide sufficient funding for local governments with large populations (primarily cities), but there was some concern that amending the intracounty formula so that it was based two-thirds on population and one-third on road mileage may not be fair to counties that have large land areas and relatively small populations, especially if most of the county population resides in a city but uses the county roads for transportation.

The Advisory Committee was unable to come to an agreement regarding an adjustment to the intracounty formula that would place more emphasis on population because any such adjustment would most likely result in the need to reduce the emphasis on land area in the formula. Although the members of the Advisory Committee concluded that population and vehicle miles traveled were almost identical measurements, the Committee was unable to determine how to eliminate land area from the formula without negatively impacting counties to the benefit of the cities within those counties. Although certain representatives of cities argued that more emphasis should be placed on population and less emphasis should be placed on land area, the representatives of counties argued that land area was an important aspect of the intracounty distribution formula. They argued that although there could be large areas of land that did not include roads within a county, the county would still bear the additional expenses of maintaining roads that were very distant from other roads in the county. For this reason, county representatives believed that land area was an important part of the intracounty distribution formula.

Although the Advisory Committee could not reach a consensus on the manner in which the current intracounty formula could be amended, it did recommend to the Legislative Committee that only those roads that are maintained by a local government should be included in the calculation of road mileage and vehicle miles traveled. Currently, the formula would allow a local government to receive credit for all nonfederal aid primary roads in the county.

The Advisory Committee determined that using only roads that are maintained by local governments to determine road mileage and vehicle miles traveled would result in a loss of fuel tax revenue for certain local governments. The Advisory Committee discovered that in most instances, counties would lose money to cities, but the cities of Mesquite and Lovelock would also be impacted by a slight reduction in revenues if the local governments did not receive credit for roads not maintained by them. The Committee also determined that counties could lose revenues ranging from \$3,065 per year in Churchill County to approximately \$425,000 per year in Clark County. Based on these impacts, the Legislative Committee voted to approve the Advisory Committee's recommendation to include in the BDR a hold harmless provision that would ensure that local governments would not receive less from the intracounty fuel tax distribution formula than they received in fiscal year 2004-05.

The projections completed by the Nevada Department of Transportation for the Advisory Committee with respect to the impacts of the approved BDR and a copy of the provisions of NRS 365.550 are included in Appendix B.

B. RECOMMENDATION TO PROVIDE REQUIREMENTS FOR THE ENACTMENT OF PROPERTY TAX AND SALES AND USE TAX EXEMPTIONS

The Committee approved the following BDR with respect to requirements for the enactment of exemptions:

Draft Legislation to amend the *Nevada Constitution* to provide requirements for the enactment of property tax and sales and use tax exemptions. (BDR C-422)

During the 1997-1998 interim the Legislative Committee to Study the Distribution Among Local Governments of the Revenue from State and Local Taxes, which was the predecessor to the Committee for Local Government Taxes and Finance, approved a BDR to amend the *Constitution of the State of Nevada* to provide requirements with which the Legislature must comply when enacting exemptions from property taxes or sales taxes. The BDR was introduced during the 1999 Legislative Session as Senate Joint Resolution 20. The resolution was approved by both houses of the Legislature during the 1999 Legislative Session. A copy of SJR 20 from the 1999 Legislative Session is included in Appendix C. Because the resolution would have amended the *Constitution of the State of Nevada*, the resolution was introduced for a second time during the 2001 Legislature. The resolution was not adopted by both houses prior to the end of the 2001 Legislative Session, but it was adopted in amended form as SJR 1 of the 17th Special Session. Because the resolution was adopted in amended form during the 17th Special Session, the resolution had to be approved again by the 2003 Legislature without amendment to become effective. The resolution died in the Senate Committee on Taxation during the 2003 Legislative Session due to concerns regarding whether it would have any actual effects on the enactment of exemptions in the future. A copy of SJR 1 of the 17th Special Session is included in Appendix D.

During the discussions surrounding new and increased taxes during the 2003 Legislative Session, and the 19th and 20th Special Sessions that followed, many legislators expressed concern that the enactment of exemptions over the years had been at least partially to blame for the need for new revenue sources for state government. In response to the concerns raised during the 2003 Legislative Session and the special sessions that followed, the Advisory Committee worked throughout the 2003-04 interim to develop a workable constitutional amendment that would require the Legislature to make certain determinations prior to enacting an exemption from property or sales and use taxes. The Legislative Committee approved the Advisory Committee's recommendation for a BDR to amend the *Constitution of the State of Nevada* to require the Legislature to find that an exemption achieves a genuine social or economic purpose and that the benefits of achieving that purpose outweigh any adverse effects to the services provided by government that may be impacted as a result of enacting the exemption. Additionally, the BDR includes a requirement for the Legislature to find that the exemption will not adversely impair the ability of governmental entities to service outstanding bonds and a requirement to establish a date on which the exemption would cease to be effective absent future legislative action to continue the exemption.

C. RECOMMENDATION REGARDING THE CONTINUATION OF THE LEGISLATIVE COMMITTEE BEYOND JUNE 30, 2005

The Committee approved the following BDR with respect to the continuation of the Committee beyond June 30, 2005:

Draft legislation to extend the date on which the Legislative Committee for Local Government Taxes and Finance ceases to exist from June 30, 2005 to June 30, 2011. (BDR 17-421)

When the Legislative Committee was created by the 2001 Legislature through the enactment of S.B. 557, the provisions creating the Committee and its duties were set to expire by limitation on June 30, 2005. Members of the Advisory Committee indicated that the Legislative and Advisory Committees were an excellent forum in which to deal with local government tax and fiscal issues in a manner that was non-confrontational. The members indicated that it was useful to present local government finance issues to the Legislature in a non-confrontational manner, rather than having local governments argue amongst each other before the Legislature.

Although members of the Legislative Committee agreed that it was beneficial for the Committees to continue, there was some sense that a later expiration date for the Committee should be established to ensure that the need for the Committees is reevaluated on a regular basis. For these reasons the Legislative Committee voted to approve the Advisory Committee's recommendation to extend the existence of the Committees to June 30, 2011.

III. OTHER ISSUES CONSIDERED BY THE COMMITTEE

In addition to the items discussed above, the Advisory and Legislative Committees spent considerable time studying five additional issues relating to local government taxes and finances. The five issues are described below:

A. CLARK COUNTY'S REQUEST TO REVIEW NDOT'S ESTIMATE OF THE TOTAL MILEAGE OF IMPROVED ROADS AND STREETS MAINTAINED BY CLARK COUNTY FOR FISCAL YEAR 2004-05

On October 14, 2003, officials from Clark County requested the Advisory Committee to review NDOT's estimate of the total mileage of improved roads and streets in Clark County. The estimate is used in the distribution of fuel tax revenues pursuant to the provisions of NRS 365.550. Clark County's request for a hearing, which is included in Appendix E, indicated that the NDOT audit did not include approximately 409 centerline miles that should have been included in the audit. The disputed centerline miles consisted of the following:

1. Approximately 375 centerline miles of RS 2477 (federal BLM) roads maintained by Clark County.
2. Approximately 4 centerline miles of Las Vegas Boulevard from Sahara Avenue to Russell Road that was transferred from NDOT to Clark County.
3. Roadway segments totaling 4.9 centerline miles on Paradise Road, Flamingo Road and Fashion Show Drive.
4. Several small roadway segments totaling 7.9 centerline miles throughout the county.
5. Approximately 18 centerline miles for portions of roadways jointly maintained by Clark County and NDOT.

At the Legislative Committee hearing conducted on December 17, 2003, the Committee approved the Advisory Committee's recommendation to approve a resolution agreed to by NDOT and Clark County in response to Clark County's request for a hearing. The agreement reached by NDOT and Clark County and approved by the Legislative Committee was as follows:

1. It was confirmed that certain RS 2477 (BLM) roads were being maintained by Clark County. NDOT and Clark County agreed that NDOT would audit all of the RS 2477 roads maintained by Clark County and determine whether the county should receive credit for 375 centerline miles for those roads.
2. Clark County would be given credit for four centerline miles resulting from the transfer of Las Vegas Boulevard from Sahara Avenue to Russell Road in fiscal year 2005-06.

3. Clark County would receive credit for 4.9 centerline miles for segments of Paradise Road, Flamingo Road and Fashion Show Drive.
4. Clark County would receive credit for 5.34 centerline miles of Rainbow Boulevard from Blue Diamond to Tropicana but would not receive credit for 2.5 centerline miles of small sections of streets that were still in the development stage, were closed or were barricaded.
5. Clark County would not receive credit for the roadways that it maintains jointly with NDOT because NRS 365.550 does not specifically provide for the inclusion of such roads or streets in the calculation of fuel tax distributions.

At the Legislative Committee meeting conducted on March 18, 2004, NDOT reported that the audit of RS 2477 (BLM) roads in Clark County revealed 338 miles were eligible for inclusion in the final road mileage estimate. The Legislative Committee approved increasing the road mileage count for Clark County by 348.24 miles, which resulted in a final road mileage count of 2,036.24 miles for Clark County for FY 2004-05. A copy of the letter from Steve Jackson, Federal Programs Manager for NDOT, to the Committee detailing the final road mileage estimate for Clark County is included in Appendix F.

B. PROPERTY TAXES

During the first part of the 2003-04 interim, the Advisory Committee concentrated its study of property taxes on determining whether depreciation should be reduced or eliminated or whether tax cap relief should be provided to local governments that have reached or are nearing the statutory property tax cap of \$3.64 per \$100 of assessed value. Pursuant to NRS 361.227 an improvement to real property in Nevada is depreciated at 1.5 percent of the cost of the replacement for each year of adjusted actual age of the improvement, up to a maximum of 50 years. Depreciation has been identified by some as a cause for the need to increase property tax rates in order to keep pace with growth, because the value of real property for property tax purposes is reduced by depreciation.

Although the Advisory Committee began the interim with intentions of possibly recommending a BDR with regard to depreciation or providing local governments with property tax cap relief, the Advisory Committee determined that such a proposal would likely be unsuccessful during the 2005 Legislative Session. In July of 2004 the focus of the Advisory and Legislative Committees turned to an analysis of a proposal submitted by Clark County Assessor Mark Schofield to cap taxable values at six percent growth per year to address significant increases in property values, especially in Clark and Washoe Counties.

At the Advisory Committee meeting conducted on July 29, 2004 and at the Legislative Committee meeting conducted on August 19, 2004, Mr. Schofield said that Clark County had experienced an extraordinarily high level of appreciation in property values.

He believed that for the 2005-06 fiscal year the average increase in property taxes for single family homes would be above 20 percent. He predicted that for some single family homes, the increase would be more than 50 percent and that vacant land values would increase anywhere between 100 and 200 percent.

Mr. Schofield indicated that his proposal, developed with the assistance of the Nevada Taxpayers Association and other individuals, would ensure that, beginning with the 2005-06 fiscal year, the assessed value of property on the previous year's assessment roll could increase not more than six percent. The cap would not apply to new construction or new land growth that was not on the tax rolls the previous year. He testified that the proposal was a reaction to the concerns many people had expressed about the Proposition 13-type proposal suggested by Assemblywoman Sharon Angle. Mr. Schofield was concerned that if the state did not do something about the increases prior to July 2005, voters might approve a Proposition 13-style constitutional amendment that would have a detrimental impact on local government and school district funding. Mr. Schofield indicated that he believed setting the cap at six percent would not reduce the revenues received by local governments and school districts in a detrimental way, while also ensuring that taxpayers received relief from the tremendous escalations in assessed values. A copy of Mr. Schofield's proposal for a six percent cap on taxable values and supporting information are included in Appendix G, while a copy of the petition circulated by Assemblywoman Angle during the 2003-04 interim to impose a limitation similar to California's Proposition 13 is included in Appendix H.

Members of the Advisory Committee expressed concerns with the impact the proposal would have on local government and school district revenues. Specifically, the Committee expressed concerns with how redevelopment districts would be impacted given that the purpose of the districts was to promote an increase in assessed values and thus property tax revenues. It was agreed to by the Committee and Mr. Schofield that redevelopment districts could not be exempted from the cap due to constitutional constraints. Advisory Committee members also expressed concerns regarding the impact the cap would have on school district funding given that a school district could not refuse to allow students access to the district but could under this proposal have its only discretionary revenue source capped.

Members of the Advisory Committee also pointed out that if home valuations stopped increasing for a few years, homeowners would eventually pay taxes on the real assessed value of the property rather than the capped value. If there was a significant increase in taxable value for a parcel in year one and no increase or only a slight increases in subsequent years, the proposal would allow the taxable value of the parcel to increase by six percent even in the years when the taxable value did not increase until the home was at 100 percent of its full taxable value notwithstanding the cap. The cap would certainly provide immediate relief to taxpayers for the for fiscal year 2005-06, but it was unclear whether taxpayers would be satisfied that their taxes could increase by six percent in a future year even if the value of their parcels increased less than six percent in that year.

It was also noted by members of the Advisory Committee that it is possible that some properties in a local government jurisdiction may increase in value by well over six percent while other properties in that jurisdiction may increase by less than six percent. If such a circumstance were to occur, the properties that were not growing by at least six percent would not receive a benefit from the cap. The cap could also result in an increased tax rate in that jurisdiction because the local government would need to generate sufficient revenues to provide services. Although a parcel that did not increase by at least six percent would not receive the benefit of the cap it could end up paying a higher tax rate because of the cap would reduce the tax payments of other parcels that did increase in value by more than six percent. There was some concern that the proposed cap would shift the burden from taxpayers who had experienced an increase in property values to landowners who did not experience an increase in property values.

The final concern expressed by members of the Advisory Committee regarded the impacts that subdividing property would have on the assessed value of the parcels. Because the value of the property would be re-based upon subdivision, a parcel could be treated differently under the six percent cap proposal depending on whether a developer subdivided the entire parcel in the same year or if the parcel was subdivided in phases. It is likely that developers would elect to develop in phases to keep the assessments from being re-based until the next phase was ready to be sold.

Based on the complaints of homeowners in Clark County and the testimony from members of the public, members of the Legislative Committee concluded that something would need to be done to reduce the burden on taxpayers. Although the Advisory Committee had determined there were various concerns with the proposal presented by Mr. Schofield, the Advisory Committee also determined that there were no easy solutions to the problem. Although one might consider adjusting rates to relieve the burden of taxpayers, there are components of the property tax rate that are fixed by statute, by voter referendum or to service debt. Because those rates could not be decreased, the pressure would fall on the remaining components of the property tax. In order to fashion the best solution, the 2005 Legislature would need to clearly understand the cause of the problem and determine whether it was a short-term aberration or a long-term systemic problem.

The Legislative Committee determined that it would wait until after the November 2004 election to decide whether to meet again regarding the issue. The Committee also believed it was possible that Legislative Leadership would direct the Taxation Committees to begin meeting prior to the beginning of the 2005 Legislature regarding the issue. Members of the Advisory Committee were asked to continue reviewing Mr. Schofield's proposal and to attempt to come up with solutions for any concerns they identified.

C. EFFECTS OF THE EXPANSION OF WIRELESS TELECOMMUNICATIONS SERVICES ON LOCAL GOVERNMENT REVENUES

The Advisory Committee chose to study the effects of the expansion of wireless telecommunications services on local government revenues based on the fact that many residents are choosing to use cellular telephones as their main telephone line and are eliminating their connections to land-based telephone lines. Because the franchise fee and tax requirements currently in statute are based on the fact that most people use a land-based system, a transfer to other telecommunications services by a significant number of people could result in a reduction in revenues from franchise fees and taxes on telecommunications services.

After its review of the issue, the Advisory Committee determined that, although it is difficult to measure the extent to which revenues are declining because the population of Nevada is increasing at such a high rate, there is the potential for significant reductions in franchise fee and tax revenue if the trend of eliminating land-based phone lines continues. However, because many of the new telecommunications services being provided are regulated by the Federal Communications Commission, there is very little at the current time that state or local governments can do to address the issue of declining revenues. The Advisory Committee recommended to the Legislative Committee that local governments should continue to monitor the situation and request the assistance of the Legislature and federal representatives if the situation begins to impact revenues in a significant manner. A copy of the report that was prepared for and accepted by the Legislative Committee is included in Appendix I.

D. POSSIBLE CHANGES TO STATUTORY PROVISIONS REGARDING THE APPRAISAL AND VALUATION OF AGRICULTURAL AND OPEN-SPACE REAL PROPERTY

In an effort to maintain, preserve and conserve agricultural and open-space lands and to provide for the enjoyment of the natural resources and scenic beauty of the state of Nevada, the Legislature created in 1975 a separate plan for the appraisal and valuation of agricultural and open-space lands. The Legislature also included within the definition of "open-space use" a use which would preserve sites designated as historic. At the time the separate plan for the appraisal and valuation of agricultural and open-space lands was created, the state of Nevada assessed property taxes based on the full cash or market value of the property. Rather than basing the assessment of agricultural land on its market value, the assessment was based on the ability of the land to produce income. For example, if a one-acre parcel of land in an urban area was used as agricultural land, it would be valued the same as a one-acre parcel of land put to the same agricultural use in a rural area, regardless of the market values of the two parcels.

In 1981 the state discarded its old market value assessment system in favor of a taxable value system that includes a combination of the market value of land and the replacement cost of improvements to land. Such a valuation still cannot exceed the market value approach and in most cases produces a value that is far less than market value.

Mr. H. William Brooks indicated to the Legislative Committee that he was concerned that certain assessments in the Town of Genoa were excessively low due to the system of valuing agricultural and open-space real property. He indicated that the system resulted in owners of agricultural and open-space property paying much less in property taxes than the owners of other land in the Town of Genoa. At the Legislative Committee meeting conducted on May 13, 2004, Mr. Brooks presented to the Committee various recommendations to address his concerns with respect to the current system of assessing agricultural, open-space and historic real property. The recommendations set forth by Mr. Brooks at the meeting conducted on May 13, 2004 are set forth below:

1. Repeal the provisions of Chapter 361A of NRS in their entirety and treat agricultural and open-space lands the same as other lands for the purposes of assessing property taxes.
2. Eliminate historic sites from the definition of open-space and treat historic sites the same as other lands for the purposes of assessing property taxes.
3. For the purpose of determining whether a parcel is eligible for a open-space use designation, prohibit the Office of Historic Preservation of the Department of Cultural Affairs from designating as historic a building or structure that has been removed from its original location and that has no significant historical relationship to the parcel of land on which it is currently located.
4. Clarify that a county or city may not approve an application for open-space use assessment filed by an applicant based on the historic nature of the property unless the property has been designated as historic by the Office of Historic Preservation of the Department of Cultural Affairs.
5. Require a County Assessor to inspect the property for which an application for agricultural use assessments or open-space use assessment has been approved not less than once every five years to ensure that the parcel for which the agricultural or open-space use assessment was granted has not been converted to a higher use. If after conducting such an inspection, the County Assessor determines that a building or structure that has been designated as historic by the Office of Historic Preservation has been improved or otherwise altered, require the County Assessor to notify the Office of Historic Preservation and request a decision from that office regarding whether the historic designation is still warranted.
6. For agricultural and open-space use assessments, increase from 7 years to 30 years the period for which the property owner must pay deferred tax as a result of converting the land to a higher use.
7. Provide that if agricultural use assessment land is employed in a business venture for profit which produces income from non-agricultural pursuits and the minimum gross income from those non-agricultural pursuits exceeds the minimum gross income from the agricultural pursuits on that land in any given fiscal year, the land has been converted to a higher use.

The work session document considered by the Committee is included in Appendix J. The work session document includes additional information regarding each recommendation presented by Mr. Brooks.

Various opponents of the recommendations presented by Mr. Brooks testified that the recommendations would have an adverse impact on the agricultural industry in Nevada and that the recommendations to amend the provisions relating to historical structures were unnecessary and would lead to people being unable to afford to keep their historic buildings in historic condition. Based on this testimony, the Legislative Committee voted to concur in the recommendation of the Advisory Committee to make no changes to the statutory provisions regarding the appraisal and valuation of agricultural and open-space real property.

E. STUDY OF THE DISTRIBUTION OF REVENUES WITHIN REDEVELOPMENT AREAS

A possible discrepancy in the manner in which property taxes are distributed to redevelopment areas was brought to the attention of the Advisory Committee at its meeting on July 29, 2004. When a redevelopment area is formed, the assessed value of the area in the year of formation is considered the base assessed value for the area. In subsequent years the increase in assessed value above the base is used to determine the amount of property tax revenue allocated to the redevelopment area.

The Advisory Committee was advised that there was disagreement regarding whether the increase in assessed value above the base should be determined for the redevelopment area on an aggregate basis or on a parcel-by-parcel basis. If parcels within a redevelopment area are decreasing in value, the use of the aggregate method for determining the increase of the base would result in a decreased apportionment to the redevelopment area. The use of the parcel-by-parcel method in such a circumstance would ensure that the redevelopment agency would receive the benefit of the increased value from the parcels in the area that are growing in value without a reduction for the parcels that are not growing in value.

The Advisory Committee appointed a Subcommittee to determine whether NRS 279.676 should be clarified or amended based on the disagreement regarding the legislative intent with respect to redevelopment revenues. The Subcommittee concluded that the statute was clear that the assessed value of the redevelopment area above the base should be determined for the area as a whole. The Subcommittee also concluded that there was no appetite to amend the statute at the current time.

IV. CONCLUSION

Because the Legislative Committee for Local Government Taxes and Finance is a statutory committee, it is authorized to meet throughout the year. It is possible that the Advisory Committee will be asked to review certain proposals to amend the property tax system before or during the 2005 Legislative Session. It is likely that if the Committee continues after July 1, 2005, it will continue its review of the following issues:

- Indexing motor vehicle fuel taxes to inflation or finding other ways to ensure that fuel tax revenues are sufficient to provide for road maintenance needs.
- Continued monitoring of the consolidated tax distribution formula.
- The fiscal health of local governments.
- Methods for mitigating the adverse fiscal effects of development within the boundaries of a local government upon surrounding or adjacent local governments.
- Providing a statutory method similar to the provisions regarding redevelopment to encourage the development of improvements within an area that has not been previously developed.

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APPENDIX A

NRS 218.5388 “Committee” defined. [Effective through July 1, 2005.] As used in NRS 218.5388 to 218.53886, inclusive, “Committee” means a Legislative Committee for Local Government Taxes and Finance.

(Added to NRS by 1997, 3305; A 2001, 1604, 2075; 2001 Special Session, 120; 2003, 152, 259)

NRS 218.53881 Establishment; membership; Advisory Committee; Chairman and Vice Chairman; vacancies; annual reports. [Effective through July 1, 2005.]

1. There is hereby established a Legislative Committee for Local Government Taxes and Finance consisting of:

(a) Two members appointed by the Majority Leader of the Senate from the membership of the Senate Standing Committee on Government Affairs during the immediately preceding session of the Legislature;

(b) Two members appointed by the Majority Leader of the Senate from the membership of the Senate Standing Committee on Taxation during the immediately preceding session of the Legislature;

(c) Two members appointed by the Speaker of the Assembly from the membership of the Assembly Standing Committee on Government Affairs during the immediately preceding session of the Legislature; and

(d) Two members appointed by the Speaker of the Assembly from the membership of the Assembly Standing Committee on Taxation during the immediately preceding session of the Legislature.

2. The Committee shall consult with an Advisory Committee consisting of the Executive Director of the Department of Taxation and 10 members who are representative of various geographical areas of the State and are appointed for terms of 2 years commencing on July 1 of each odd-numbered year as follows:

(a) One member of the Committee on Local Government Finance created pursuant to NRS 354.105 appointed by the Nevada League of Cities;

(b) One member of the Committee on Local Government Finance created pursuant to NRS 354.105 appointed by the Nevada Association of Counties;

(c) One member of the Committee on Local Government Finance created pursuant to NRS 354.105 appointed by the Nevada School Trustees Association;

(d) Three members involved in the government of a county appointed by the Nevada Association of Counties;

(e) Three members involved in the government of an incorporated city appointed by the Nevada League of Cities; and

(f) One member who represents a board of trustees for a general improvement district appointed by the Legislative Commission.

The members of the Advisory Committee are nonvoting members of the Committee. When meeting as the Advisory Committee, the members shall comply with the provisions of chapter 241 of NRS.

3. The legislative members of the Committee shall elect a Chairman from one house of the Legislature and a Vice Chairman from the other house. Each Chairman and Vice Chairman holds office for a term of 2 years commencing on July 1 of each odd-numbered year.

4. Any member of the Committee who is not a candidate for reelection or who is defeated for reelection continues to serve until the next session of the Legislature convenes.

5. Vacancies on the Committee must be filled in the same manner as original appointments.

6. The Committee shall report annually to the Legislative Commission concerning its activities and any recommendations.

(Added to NRS by 1997, 3305; A 2001, 1604, 1820; 2001 Special Session, 120; 2003, 78, 259, 832)

NRS 218.53882 Meetings; regulations; quorum; approval of recommended legislation; compensation of members. [Effective through July 1, 2005.]

1. The members of the Committee shall meet throughout each year at the times and places specified by a call of the Chairman or a majority of the Committee.

2. The Director of the Legislative Counsel Bureau or a person he designates shall act as the nonvoting recording Secretary.

3. The Committee shall prescribe regulations for its own management and government.

4. Except as otherwise provided in subsection 5, five voting members of the Committee constitute a quorum.

5. Any recommended legislation proposed by the Committee must be approved by a majority of the members of the Senate and by a majority of the members of the Assembly appointed to the Committee.

6. Each legislative member of the Committee, except during a regular or special session of the Legislature, and any member of the Advisory Committee who is not employed by a local government is entitled to receive the compensation provided for a majority of the members of the Legislature during the first 60 days of the preceding regular session for each day or portion of a day during which he attends a meeting of the Committee or is otherwise engaged in the business of the Committee plus the per diem allowance provided for state officers and employees generally and the travel expenses provided pursuant to NRS 218.2207. The salaries and expenses paid pursuant to this subsection and the expenses of the Committee must be paid from the Legislative Fund.

7. A local government that employs a member of the Advisory Committee shall pay the regular salary, per diem allowance and travel expenses of that member for each day or portion of a day during which he attends a meeting of the Committee or is otherwise engaged in the business of the Committee.

(Added to NRS by 1997, 3306; A 2001 Special Session, 120; 2003, 259)

NRS 218.53883 Powers and duties. [Effective through July 1, 2005.]

1. The Committee shall review the laws relating to the exemptions from and the distribution of revenue generated by state and local taxes. In conducting the review, the Committee:

(a) May consider the purposes for which the various state and local taxes were imposed, the actual use of the revenue collected from the various state and local taxes, and any relief to the taxpayers from the burden of the various state and local taxes that may result from any possible recommendations of the Committee.

(b) Shall consider the purposes for which various exemptions from those taxes were adopted, whether any of those exemptions have become obsolete or no longer serve their intended purpose, and whether any of those exemptions should be repealed.

2. In conducting its review of the laws relating to the exemptions from and the distribution of revenue generated by state and local taxes, the committee may review:

(a) The exemptions and distribution of the revenue from:

(1) The local school support tax imposed by chapter 374 of NRS;

(2) The tax on aviation fuel and motor vehicle fuel imposed by or pursuant to chapter 365 of NRS;

(3) The tax on intoxicating liquor imposed by chapter 369 of NRS;

(4) The tax on fuel imposed pursuant to chapter 373 of NRS;

(5) The tax on tobacco imposed by chapter 370 of NRS;

(6) The governmental services tax imposed by or pursuant to chapter 371 of NRS;

(7) The tax imposed on gaming licensees by or pursuant to chapter 463 of NRS;

(8) Property taxes imposed pursuant to chapter 361 of NRS;

(9) The tax on the transfer of real property imposed by or pursuant to chapter 375 of NRS; and

(10) Any other state or local tax.

(b) The proper crediting of gasoline tax revenue if the collection is moved to the terminal rack level.

3. The Committee may:

(a) Conduct investigations and hold hearings in connection with its review and study;

(b) Apply for any available grants and accept any gifts, grants or donations and use any such gifts, grants or donations to aid the Committee in carrying out its duties pursuant to this chapter;

(c) Direct the Legislative Counsel Bureau to assist in its research, investigations, review and study; and

(d) Recommend to the Legislature, as a result of its review and study, any appropriate legislation.

(Added to NRS by 1997, 3306; A 2001 Special Session, 120; 2003, 259, 833; 2003, 20th Special Session, 190)

NRS 218.538835 Study of impact on revenue from certain state and local taxes. Expired by limitation. (See chapter 416, Statutes of Nevada 2001, at page 2115.)

NRS 218.53884 Study of cost and practices for local maintenance of highways, roads and streets: Appointment and duties of Subcommittee; payment of cost of study. Repealed. (See chapter 157, Statutes of Nevada 2003, at page 837.)

NRS 218.53885 Administration of oaths; deposition of witnesses; issuance and enforcement of subpoenas. [Effective through July 1, 2005.]

1. In conducting the investigations and hearings of the Committee:

(a) Any member of the Committee may administer oaths.

(b) The Chairman of the Committee may cause the deposition of witnesses, residing either within or outside of the State, to be taken in the manner prescribed by rule of court for taking depositions in civil actions in the district courts.

(c) The Chairman of the Committee may issue subpoenas to compel the attendance of witnesses and the production of books, papers or documents.

2. If a witness refuses to attend or testify or produce books, papers or documents as required by the subpoena, the Chairman of the Committee may report to the district court by petition, setting forth:

(a) That due notice has been given of the time and place of attendance of the witness or the production of the books, papers or documents;

(b) That the witness has been subpoenaed by the Committee pursuant to this section; and

(c) That the witness has failed or refused to attend or produce the books, papers or documents required by the subpoena before the Committee that is named in the subpoena, or has refused to answer questions propounded to him, and asking for an order of the court compelling the witness to attend and testify or produce the books, papers or documents before the Committee.

3. Upon such a petition, the court shall enter an order directing the witness to appear before the court at a time and place to be fixed by the court in its order, the time to be not more than 10 days after the date of the order, and to show cause why he has not attended or testified or produced the books, papers or documents before the Committee. A certified copy of the order must be served upon the witness.

4. If it appears to the court that the subpoena was regularly issued by the Committee, the court shall enter an order that the witness appear before the Committee at the time and place fixed in the order and testify or produce the required books, papers or documents. Failure to obey the order constitutes contempt of court.

(Added to NRS by 1997, 3308; A 2001 Special Session, 120; 2003, 259)

NRS 218.53886 Fees and mileage for witnesses. [Effective through July 1, 2005.] Each witness who appears before the Committee by its order, except a state officer or employee, is entitled to receive for his attendance the fees and mileage provided for witnesses in civil cases in the courts of record of this state. The fees and mileage must be audited and paid upon the presentation of proper claims sworn to by the witness and approved by the Secretary and Chairman of the Committee.

(Added to NRS by 1997, 3309; A 2001 Special Session, 120; 2003, 259)

APPENDIX B

2.35¢ Gasoline Tax Distribution
2nd Tier Distribution of NRS 365.550
Fiscal Year 2006 Projection

Distribution Formula

25% Land Area
25% Population
25% Road Miles
25% AVMT

Ken Chambers
Nevada Dept. of Transportation
Operations Analysis Division
April 29, 2004

NOTE: Existing statute is NRS 365.550, under which the intra-county distribution includes all "nonfederal aid primary roads" regardless of whether they are maintained by state, local, or other entities.

County	Jurisdiction	Distribution Using Only City/County Maintained Roads	Distribution Under Existing Statute	Distribution Difference: City/County minus Existing Statute	Distribution Ratio: City/County to Existing Statute	Jurisdiction
Carson City	County Total	\$ 447,523	\$ 447,523	\$ -	100%	Carson City
Churchill	Fallon	81,235	78,170	3,065	104%	Fallon
	Churchill Co.	568,457	571,522	(3,065)	99%	Churchill County
	County Total	\$ 649,692	\$ 649,692	\$ -	100%	County Total
Clark	Las Vegas	2,766,207	2,512,627	253,580	110%	Las Vegas
	North Las Vegas	806,357	774,792	31,565	104%	North Las Vegas
	Henderson	1,165,787	1,040,115	125,672	112%	Henderson
	Boulder City	176,756	162,318	14,438	109%	Boulder City
	Mesquite	62,692	63,316	(624)	99%	Mesquite
	Clark County	6,622,150	7,046,700	(424,550)	94%	Clark County
	County Total	\$ 11,599,869	\$ 11,599,869	\$ -	100%	County Total
	County Total	\$ 363,524	\$ 363,524	\$ -	100%	County Total
Douglas	County Total	\$ 363,524	\$ 363,524	\$ -	100%	Douglas County
Elko	Carlin	34,071	28,566	5,505	119%	Carlin
	Elko	307,331	248,283	59,048	124%	Elko
	Wells	26,917	22,541	4,376	119%	Wells
	W. Wendover	57,089	48,823	8,266	117%	W. Wendover
	Elko County	1,109,224	1,186,419	(77,196)	93%	Elko County
	County Total	\$ 1,534,632	\$ 1,534,632	\$ -	100%	County Total
Esmeralda	County Total	\$ 358,296	\$ 358,296	\$ -	100%	Esmeralda County
Eureka	County Total	\$ 507,827	\$ 507,827	\$ -	100%	Eureka County
Humboldt	Winnemucca	171,932	144,746	27,185	119%	Winnemucca
	Humboldt County	749,716	776,902	(27,186)	97%	Humboldt County
	County Total	\$ 921,648	\$ 921,648	\$ -	100%	County Total
Lander	County Total	\$ 582,780	\$ 582,780	\$ -	100%	Lander County
Lincoln	Caliente	87,227	74,455	12,773	117%	Caliente
	Lincoln County	927,229	940,001	(12,773)	99%	Lincoln County
	County Total	\$ 1,014,456	\$ 1,014,456	\$ -	100%	County Total
Lyon	Yerington	18,964	18,048	916	106%	Yerington
	Fernley	76,264	71,369	4,903	107%	Fernley
	Lyon County	487,566	413,385	(5,819)	99%	Lyon County
	County Total	\$ 502,793	\$ 502,793	\$ -	100%	County Total
Mineral	County Total	\$ 328,080	\$ 328,080	\$ -	100%	Mineral County
Nye	County Total	\$ 1,590,756	\$ 1,590,756	\$ -	100%	Nye County
	Lovelock	61,790	59,889	(1,901)	88%	Lovelock
	Pershing County	686,796	678,697	8,098	101%	Pershing County
Storey	County Total	\$ 748,586	\$ 748,586	\$ -	100%	County Total
	County Total	\$ 51,354	\$ 51,354	\$ -	100%	Storey County
Washoe	Reno	1,123,446	1,004,692	118,754	112%	Reno
	Sparks	422,968	376,439	46,527	112%	Sparks
	Washoe County	1,699,252	1,864,533	(165,282)	91%	Washoe County
	County Total	\$ 3,245,664	\$ 3,245,664	\$ -	100%	County Total
White Pine	Ely	143,029	124,955	18,074	114%	Ely
	White Pine County	804,515	822,589	(18,074)	98%	White Pine County
	County Total	\$ 947,544	\$ 947,544	\$ -	100%	County Total
Total		\$ 25,395,025	\$ 25,395,025			

NRS 365.550 Proceeds of tax levied pursuant to NRS 365.180. [Effective July 1, 2005.]

1. Except as otherwise provided in subsection 2, the receipts of the tax levied pursuant to NRS 365.180 must be allocated monthly by the Department to the counties using the following formula:

(a) Determine the average monthly amount each county received in the Fiscal Year ending on June 30, 2003, and allocate to each county that amount, or if the total amount to be allocated is less than that amount, allocate to each county a percentage of the total amount to be allocated that is equal to the percentage of the total amount allocated to that county in the Fiscal Year ending on June 30, 2003;

(b) If the total amount to be allocated is greater than the average monthly amount all counties received in the Fiscal Year ending on June 30, 2003, determine for each county an amount from the total amount to be allocated using the following formula:

(1) Multiply the county's percentage share of the total state population by 2;

(2) Add the percentage determined pursuant to subparagraph (1) to the county's percentage share of total mileage of improved roads or streets maintained by the county or an incorporated city located within the county;

(3) Divide the sum of the percentages determined pursuant to subparagraph (2) by 3; and

(4) Multiply the total amount to be allocated by the percentage determined pursuant to subparagraph (3);

(c) Identify each county for which the amount determined pursuant to paragraph (b) is greater than the amount allocated to the county pursuant to paragraph (a) and:

(1) Subtract the amount determined pursuant to paragraph (a) from the amount determined pursuant to paragraph (b); and

(2) Add the amounts determined pursuant to subparagraph (1) for all counties;

(d) Identify each county for which the amount determined pursuant to paragraph (b) is less than or equal to the amount allocated to the county pursuant to paragraph (a) and:

(1) Subtract the amount determined pursuant to paragraph (b) from the amount determined pursuant to paragraph (a); and

(2) Add the amounts determined pursuant to subparagraph (1) for all counties;

(e) Subtract the amount determined pursuant to subparagraph (2) of paragraph (d) from the amount determined pursuant to subparagraph (2) of paragraph (c);

(f) Divide the amount determined pursuant to subparagraph (1) of paragraph (c) for each county by the sum determined pursuant to subparagraph (2) of paragraph (c) for all counties to determine each county's percentage share of the sum determined pursuant to subparagraph (2) of paragraph (c); and

(g) In addition to the allocation made pursuant to paragraph (a), allocate to each county that is identified pursuant to paragraph (c) a percentage of the total amount determined pursuant to paragraph (e) that is equal to the percentage determined pursuant to paragraph (f).

2. At the end of each fiscal year, the Department shall:

(a) Determine the total amount to be allocated to all counties pursuant to subsection 1 for the current fiscal year; and

(b) Use the proceeds of the tax paid by a dealer, supplier or user for June of the current fiscal year to allocate to each county an amount determined pursuant to subsection 3.

3. If the total amount to be allocated to all the counties determined pursuant to paragraph (a) of subsection 2:

(a) Does not exceed the total amount that was received by all the counties for the Fiscal Year ending on June 30, 2003, the Department shall adjust the final monthly allocation to be made to each county so that each county is allocated a percentage of the total amount to be allocated that is equal to the percentage of the total amount allocated to that county in the Fiscal Year ending on June 30, 2003.

(b) Exceeds the total amount that was received by all counties for the Fiscal Year ending on June 30, 2003, the Department shall:

(1) Identify the total amount allocated to each county for the Fiscal Year ending on June 30, 2003, and the total amount for the current fiscal year determined pursuant to paragraph (a) of subsection 2;

(2) Apply the formula set forth in paragraph (b) of subsection 1 using the amounts in subparagraph (1), instead of the monthly amounts, to determine the total allocations to be made to the counties for the current fiscal year; and

(3) Adjust the final monthly allocation to be made to each county to ensure that the total allocations for the current fiscal year equal the amounts determined pursuant to subparagraph (2).

4. Of the money allocated to each county pursuant to the provisions of subsections 1, 2 and 3:

(a) An amount equal to that part of the allocation which represents 1.25 cents of the tax per gallon must be used exclusively for the service and redemption of revenue bonds issued pursuant to chapter 373 of NRS, for the construction, maintenance and repair of county roads, and for the purchase of equipment for that construction, maintenance and repair, under the direction of the boards of county commissioners of the several counties, and must not be used to defray expenses of administration; and

(b) An amount equal to that part of the allocation which represents 2.35 cents of the tax per gallon must be allocated to the county, if there are no incorporated cities in the county, or to the county and any incorporated cities in the county, if there is at least one incorporated city in the county, pursuant to the following formula:

- (1) One-fourth in proportion to total area.
- (2) One-fourth in proportion to population.
- (3) One-fourth in proportion to road mileage and street mileage of nonfederal aid primary roads.
- (4) One-fourth in proportion to vehicle miles of travel on nonfederal aid primary roads.

↪ For the purpose of applying the formula, the area of the county excludes the area included in any incorporated city.

5. The amount allocated to the counties and incorporated cities pursuant to subsections 1 to 4, inclusive, must be remitted monthly. The State Controller shall draw his warrants payable to the county treasurer of each of the several counties and the city treasurer of each of the several incorporated cities, as applicable, and the State Treasurer shall pay the warrants out of the proceeds of the tax levied pursuant to NRS 365.180.

6. The formula computations must be made as of July 1 of each year by the Department, based on estimates which must be furnished by the Department of Transportation and, if applicable, any adjustments to the estimates determined to be appropriate by the Committee pursuant to subsection 10. Except as otherwise provided in subsection 10, the determination made by the Department is conclusive.

7. The Department of Transportation shall complete:

(a) The estimates of the total mileage of improved roads or streets maintained by each county and incorporated city on or before August 31 of each year.

(b) A physical audit of the information submitted by each county and incorporated city pursuant to subsection 8 at least once every 10 years.

8. Each county and incorporated city shall, not later than March 1 of each year, submit a list to the Department of Transportation setting forth:

(a) Each improved road or street that is maintained by the county or city; and

(b) The beginning and ending points and the total mileage of each of those improved roads or streets.

↪ Each county and incorporated city shall, at least 10 days before the list is submitted to the Department of Transportation, hold a public hearing to identify and determine the improved roads and streets maintained by the county or city.

9. If a county or incorporated city does not agree with the estimates prepared by the Department of Transportation pursuant to subsection 7, the county or incorporated city may request that the Committee examine the estimates and recommend an adjustment to the estimates. Such a request must be submitted to the Committee not later than October 15.

10. The Committee shall hold a public hearing and review any request it receives pursuant to subsection 9 and determine whether an adjustment to the estimates is appropriate on or before December 31 of the year it receives a request pursuant to subsection 9. Any determination made by the Committee pursuant to this subsection is conclusive.

11. The Committee shall monitor the fiscal impact of the formula set forth in this section on counties and incorporated cities. Biennially, the Committee shall prepare a report concerning its findings and recommendations regarding that fiscal impact and submit the report on or before February 15 of each odd-numbered year to the Director of the Legislative Counsel Bureau for transmittal to the Senate and Assembly Committees on Taxation of the Nevada Legislature for their review.

12. As used in this section:

(a) "Committee" means the Committee on Local Government Finance created pursuant to NRS 354.105.

(b) "Construction, maintenance and repair" includes the acquisition, operation or use of any material, equipment or facility that is used exclusively for the construction, maintenance or repair of a county or city road and is necessary for the safe and efficient use of that road, including, without limitation:

- (1) Grades and regrades;

- (2) Graveling, oiling, surfacing, macadamizing and paving;
- (3) Sweeping, cleaning and sanding roads and removing snow from a road;
- (4) Crosswalks and sidewalks;
- (5) Culverts, catch basins, drains, sewers and manholes;
- (6) Inlets and outlets;
- (7) Retaining walls, bridges, overpasses, underpasses, tunnels and approaches;
- (8) Artificial lights and lighting equipment, parkways, control of vegetation and sprinkling facilities;
- (9) Rights-of-way;
- (10) Grade and traffic separators;
- (11) Fences, cattle guards and other devices to control access to a county or city road;
- (12) Signs and devices for the control of traffic; and
- (13) Facilities for personnel and the storage of equipment used to construct, maintain or repair a county or city road.

(c) "Improved road or street" means a road or street that is, at least:

- (1) Aligned and graded to allow reasonably convenient use by a motor vehicle; and
- (2) Drained sufficiently by a longitudinal and transverse drainage system to prevent serious impairment of the road or street by surface water.

(d) "Total mileage of an improved road or street" means the total mileage of the length of an improved road or street, without regard to the width of that road or street or the number of lanes it has for vehicular traffic.

[Part 2.1:74:1935; added 1947, 850; A 1949, 647; 1953, 368; 1955, 170]—(NRS A 1965, 1174; 1969, 1419; 1975, 1702; 1979, 540, 1797, 1798; 1987, 1796, 1797; 1997, 2965; 2001, 388, 1598, 1601; 2003, 60, 834, 1804, 1808, effective July 1, 2005)

APPENDIX C

SENATE JOINT RESOLUTION NO. 20—COMMITTEE ON
GOVERNMENT AFFAIRS

(ON BEHALF OF LEGISLATIVE COMMITTEE TO STUDY THE
DISTRIBUTION AMONG LOCAL GOVERNMENTS OF
REVENUE FROM STATE AND LOCAL TAXES)

MARCH 22, 1999

Referred to Committee on Taxation

SUMMARY—Proposes to amend Nevada Constitution to provide requirements for enactment of property and sales tax exemptions. (BDR C-709)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State or on Industrial Insurance: No.

~

EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets ~~omitted material~~ is material to be omitted.

SENATE JOINT RESOLUTION—Proposing to amend the Constitution of the State of Nevada to provide requirements for the enactment of property and sales tax exemptions.

- 1 RESOLVED BY THE SENATE AND ASSEMBLY OF THE STATE OF NEVADA,
2 JOINTLY, That a new section, designated section 6, be added to article 10
3 of the Constitution of the State of Nevada to read as follows:
4 ***Sec. 6. 1. The Legislature shall not enact an exemption from any***
5 ***ad valorem tax on property or excise tax on the sale, storage, use or***
6 ***consumption of tangible personal property sold at retail unless the***
7 ***Legislature:***
8 ***(a) Determines that the exemption will achieve a bona fide social or***
9 ***economic purpose;***
10 ***(b) Restricts the eligibility for the exemption solely to the intended***
11 ***beneficiaries of the exemption;***
12 ***(c) Determines that the exemption will not have a material adverse***
13 ***effect on the finances of the state or any local government that would***
14 ***otherwise receive revenue from the tax from which the exemption would***
15 ***be granted;***

- 1 *(d) Determines that the exemption will not impair adversely the ability*
2 *of the state or a unit of government to pay, when due, all interest and*
3 *principal on any outstanding bonds or any other obligations for which*
4 *revenue from the tax from which the exemption would be granted was*
5 *pledged; and*
6 *(e) Ensures that the requirements for claiming the exemption are as*
7 *similar as practicable for similar classes of taxpayers.*
8 2. *The Legislature shall review any exemption from any tax on*
9 *property or on the sale, storage, use or consumption of tangible personal*
10 *property sold at retail at least once every 6 years to determine whether the*
11 *purpose of the exemption is still valid and that the exemption is being*
12 *used effectively.*

~

APPENDIX D

SENATE JOINT RESOLUTION NO. 1--JOINT RULES COMMITTEE

JUNE 14, 2001

Referred to Committee of the Whole

SUMMARY—Proposes to amend Nevada Constitution to provide requirements for enactment of property and sales tax exemptions. (BDR C-28)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State or on Industrial Insurance: No.

EXPLANATION - Matter in *bolded italics* is new; matter between brackets [~~omitted material~~] is material to be omitted.

SENATE JOINT RESOLUTION—Proposing to amend the Constitution of the State of Nevada to provide requirements for the enactment of property and sales tax exemptions.

1 RESOLVED BY THE SENATE AND ASSEMBLY OF THE STATE OF NEVADA,
2 JOINTLY, That a new section, designated section 6, be added to article 10
3 of the Constitution of the State of Nevada to read as follows:

4 *Sec. 6. 1. The Legislature shall not enact an exemption from*
5 *any ad valorem tax on property or excise tax on the sale, storage,*
6 *use or consumption of tangible personal property sold at retail*
7 *unless the Legislature:*

8 *(a) Determines that the exemption will achieve a bona fide social*
9 *or economic purpose;*

10 *(b) Restricts the eligibility for the exemption solely to the*
11 *intended beneficiaries of the exemption;*

12 *(c) Determines that the exemption will not have a material*
13 *adverse effect on the finances of the state or any local government*
14 *that would otherwise receive revenue from the tax from which the*
15 *exemption would be granted;*

16 *(d) Determines that the exemption will not impair adversely the*
17 *ability of the state or a unit of government to pay, when due, all*
18 *interest and principal on any outstanding bonds or any other*
19 *obligations for which revenue from the tax from which the*
20 *exemption would be granted was pledged; or*

21 *(e) Ensures that the requirements for claiming the exemption are*
22 *as similar as practicable for similar classes of taxpayers.*



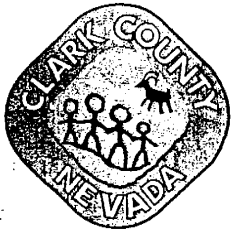
1 2. *The Legislature shall review any exemption from any tax on*
2 *property or on the sale, storage, use or consumption of tangible*
3 *personal property sold at retail at least once every 6 years to*
4 *determine whether the purpose of the exemption is still valid and*
5 *that the exemption is being used effectively.*

Ⓢ



* S J R 1 *

APPENDIX E



Department of Public Works

500 S Grand Central Pky • PO Box 554000 • Las Vegas NV 89155-4000
(702) 455-6000 • Fax (702) 455-6040

M.J. Manning, Director • E-Mail: mjm@co.clark.nv.us

October 14, 2003

Mr. Rick Combs
State of Nevada
Legislative Counsel Bureau
Fiscal Analysis Division
401 South Carson Street
Carson City, Nevada 89701-4747

VIA FAX (775) 684-6475

**RE: APPEAL OF NEVADA DEPARTMENT OF TRANSPORTATION'S (NDOT) AUDIT OF
CLARK COUNTY ROAD MILEAGE REPORT**

Dear Mr. Combs:

Clark County desires that this letter serve as our official appeal of the Nevada Department of Transportation's (NDOT) audit of the 2002 Clark County Road Mileage Report. Our appeal consists of the following 5 items:

- 1) There are numerous roads that Clark County maintains that NDOT has not included in their report. These are locally known as the RS2477 roads and comprise approximately 375 centerline miles of maintained roads. Enclosed for your consideration are maps showing the locations of these roads and a list that includes the Street Name along with From and To locations.
- 2) The jurisdictional transfer of Las Vegas Boulevard, from Sahara Avenue to Russell Road, from NDOT to Clark County has been completed. This is approximately 4 centerline miles that were not included in the original report.
- 3) There are 3 other roadway segments that were not included in the original report. These are listed as follows:

<u>Street Name</u>	<u>From</u>	<u>To</u>	<u>Length</u>
a. Paradise Rd.	Sahara	Tropicana	3.5 miles
b. Flamingo Rd.	I-15	Paradise	1.2 miles
c. Fashion Show Dr.	Industrial	Spring Mtn.	0.2 miles
		Total	4.9 miles

- 4) For various reasons, there were several roadway segments that NDOT's audit team did not include in their final report. Clark County staff re-visited each one of the roadways in question and offers the responses on the attached spreadsheet. Clark County requests that 7.9 miles be added from this list.

Mr. Rick Combs
Legislative Counsel Bureau
Appeal of NDOT's audit of Clark County Road Mileage Report
October 14, 2003
Page 2

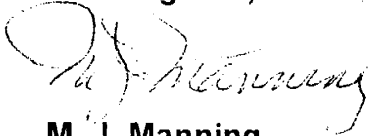
- 5) There are numerous roads that Clark County jointly maintains with NDOT, that Clark County is not receiving credit towards. Enclosed for your consideration is a spreadsheet listing each street and the segment location partially maintained by Clark County. For the streets listed, Clark County maintains from the back of curb to the right-of-way limits and the median areas as applicable. Our maintenance effort on these roads includes; sidewalk repair, street lighting, traffic signals, and landscaping. Generally speaking, Clark County maintains 10-68 feet of the right-of-way width. The attached spreadsheet demonstrates that our percentage of maintenance efforts on NDOT roadways equates to approximately 17 centerline miles.

Clark County staff feels that NDOT's audit team has done a good job. However, our maintenance forces are currently performing far more work than the audited report reflects and we are seeking equitable recognition for these efforts. Clark County feels that the enclosed documentation justifies 409 (375+4+4.9+7.9+17) additional road miles that should be added to the 1,688 miles accepted by NDOT.

Thank you for taking the time to consider this appeal. My staff is available to supply any additional information you may need or answer any question.

If you have any questions or need further information, please feel free to contact Leslie R. Henley, Deputy Director, or Scott Hansen, Principal Civil Engineer, at (702) 455-4107.

Best regards,



M. J. Manning
Director of Public Works

cc: Leslie R. Henley, Deputy Director
Nalliah T. Rajah, Manager, Administration and Programs Division
Cameron Harper, Manager, Maintenance Management Division
Scott Hansen, Principal Civil Engineer, Construction Management Division
Steve Jackson, NDOT

RS-2477 ROADS

SECTION #	STREET NAME	FROM	TO	LENGTH
BLM0455F05	ANGELS PEAK RD	410'E STATE HWY. #158	5,280'E STATE HWY. #158	4,870
BLM0455F10	ANGELS PEAK RD	5,280'E STATE HWY. #158	10,560'E STATE HWY. #158	5,280
BLM0455F15	ANGELS PEAK RD	10,560'E STATE HWY. #158	15,840'E STATE HWY. #158	5,280
BLM0455F20	ANGELS PEAK RD	15,840'E STATE HWY. #158	16,990'E STATE HWY. #158	1,150
BLM0456F05	ANGELS PEAK RD-NV. POWER	ANGELS PEAK	950'N ANGELS PEAK	950
BLM0990F05	BLACK ROCK MOUNTAIN RD	NAYS RANCH	1,720'N NAYS RANCH	1,720
BLM1092F05	BONNIE SPRINGS RD	STATE HWY. #159	830'W STATE HWY. #159	830
BLM1092F10	BONNIE SPRINGS RD	830'W STATE HWY. #159	950'W STATE HWY. #159	120
BLM1092F15	BONNIE SPRINGS RD	950'W STATE HWY. #159	5,280'W STATE HWY. #159	4,330
BLM1092F20	BONNIE SPRINGS RD	5,280'W STATE HWY. #159	6,300'W STATE HWY. #159	1,020
BLM1268F05	BUNDY RD	FISHERMANS WASH	5,280'N FISHERMANS WASH	5,280
BLM1268F10	BUNDY RD	5,280'N FISHERMANS WASH	10,560'N FISHERMANS WASH	5,280
BLM1268F15	BUNDY RD	10,560'N FISHERMANS WASH	15,840'N FISHERMANS WASH	5,280
BLM1268F20	BUNDY RD	15,840'N FISHERMANS WASH	17,985'N FISHERMANS WASH	2,145
BLM1375F05	CALICO BASIN RD	CALICO	280'E CALICO	280
BLM1375F10	CALICO BASIN RD	280'E CALICO	MORENO	1,060
BLM1375F15	CALICO BASIN RD	MORENO	JOYLIN	675
BLM1375F20	CALICO BASIN RD	JOYLIN	CHARLESTON	4,140
BLM1539F05	AZTEC WASH/CAPITAL MINE RD	STATE HWY. #165	5,280'S STATE HWY. #165	5,280
BLM1539F10	AZTEC WASH/CAPITAL MINE RD	5,280'S STATE HWY. #165	10,560'S STATE HWY. #165	5,280
BLM1539F15	AZTEC WASH/CAPITAL MINE RD	10,560'S STATE HWY. #165	15,840'S STATE HWY. #165	5,280
BLM1539F20	AZTEC WASH/CAPITAL MINE RD	15,840'S STATE HWY. #165	21,120'S STATE HWY. #165	5,280
BLM1539F25	AZTEC WASH/CAPITAL MINE RD	21,120'S STATE HWY. #165	21,660'S STATE HWY. #165	540
BLM1599F05	CARP ELGIN RD	INTERSTATE 15	5,280'N INTERSTATE 15	5,280
BLM1599F10	CARP ELGIN RD	5,280'N INTERSTATE 15	10,560'N INTERSTATE 15	5,280
BLM1599F15	CARP ELGIN RD	10,560'N INTERSTATE 15	15,840'N INTERSTATE 15	5,280
BLM1599F20	CARP ELGIN RD	15,840'N INTERSTATE 15	21,120'N INTERSTATE 15	5,280
BLM1599F25	CARP ELGIN RD	21,120'N INTERSTATE 15	26,400'N INTERSTATE 15	5,280
BLM1599F30	CARP ELGIN RD	26,400'N INTERSTATE 15	31,680'N INTERSTATE 15	5,280
BLM1599F35	CARP ELGIN RD	31,680'N INTERSTATE 15	36,960'N INTERSTATE 15	5,280
BLM1599F40	CARP ELGIN RD	36,960'N INTERSTATE 15	42,240'N INTERSTATE 15	5,280
BLM1599F45	CARP ELGIN RD	42,240'N INTERSTATE 15	47,520'N INTERSTATE 15	5,280
BLM1599F50	CARP ELGIN RD	47,520'N INTERSTATE 15	52,800'N INTERSTATE 15	5,280
BLM1599F55	CARP ELGIN RD	52,800'N INTERSTATE 15	55,440'N INTERSTATE 15	2,640
BLM1879F05	CHRISTMAS TREE PASS	U.S. HWY. #95	5,280'E U.S. HWY. #95	5,280
BLM1879F10	CHRISTMAS TREE PASS	5,280'E U.S. HWY. #95	10,560'E U.S. HWY. #95	5,280
BLM1879F15	CHRISTMAS TREE PASS	10,560'E U.S. HWY. #95	15,840'E U.S. HWY. #95	5,280
BLM1879F20	CHRISTMAS TREE PASS	15,840'E U.S. HWY. #95	21,120'E U.S. HWY. #95	5,280
BLM1879F25	CHRISTMAS TREE PASS	21,120'E U.S. HWY. #95	26,400'E U.S. HWY. #95	5,280
BLM1879F30	CHRISTMAS TREE PASS	26,400'E U.S. HWY. #95	31,680'E U.S. HWY. #95	5,280
BLM1879F35	CHRISTMAS TREE PASS	31,680'E U.S. HWY. #95	36,960'E U.S. HWY. #95	5,280
BLM1879F40	CHRISTMAS TREE PASS	36,960'E U.S. HWY. #95	42,240'E U.S. HWY. #95	5,280
BLM1879F45	CHRISTMAS TREE PASS	42,240'E U.S. HWY. #95	47,520'E U.S. HWY. #95	5,280
BLM1879F50	CHRISTMAS TREE PASS	47,520'E U.S. HWY. #95	NATIONAL PARK BOUNDARY	1,430
BLM1932F05	WHEELER PASS/CLARK CANYON RD	STATE HWY. #160	5,280'E STATE HWY. #160	5,280
BLM1932F10	WHEELER PASS/CLARK CANYON RD	5,280'E STATE HWY. #160	10,560'E STATE HWY. #160	5,280
BLM1932F15	WHEELER PASS/CLARK CANYON RD	10,560'E STATE HWY. #160	15,840'E STATE HWY. #160	5,280
BLM1932F20	WHEELER PASS/CLARK CANYON RD	15,840'E STATE HWY. #160	21,120'E STATE HWY. #160	5,280
BLM1932F25	WHEELER PASS/CLARK CANYON RD	21,120'E STATE HWY. #160	26,400'E STATE HWY. #160	5,280
BLM1932F30	WHEELER PASS/CLARK CANYON RD	26,400'E STATE HWY. #160	31,680'E STATE HWY. #160	5,280
BLM1932F35	WHEELER PASS/CLARK CANYON RD	31,680'E STATE HWY. #160	36,960'E STATE HWY. #160	5,280
BLM1932F40	WHEELER PASS/CLARK CANYON RD	36,960'E STATE HWY. #160	WHEELER PASS RD	3,125
BLM1932F45	WHEELER PASS/CLARK CANYON RD	WHEELER PASS RD	5,280'E WHEELER PASS RD	5,280

RS-2477 ROADS

SECTION #	STREET NAME	FROM	TO	LENGTH
BLM1932F50	WHEELER PASS/CLARK CANYON RD	5,280'E WHEELER PASS RD	10,560'E WHEELER PASS RD	5,280
BLM1932F55	WHEELER PASS/CLARK CANYON RD	10,560'E WHEELER PASS RD	WALLACE CANYON RD	3,555
BLM1932F60	WHEELER PASS/CLARK CANYON RD	WALLACE CANYON RD	5,280'E WALLACE CANYON RD	5,280
BLM1932F65	WHEELER PASS/CLARK CANYON RD	5,280'E WALLACE CANYON RD	10,560'E WALLACE CANYON RD	5,280
BLM1932F70	WHEELER PASS/CLARK CANYON RD	10,560'E WALLACE CANYON RD	15,840'E WALLACE CANYON RD	5,280
BLM1932F75	WHEELER PASS/CLARK CANYON RD	15,840'E WALLACE CANYON RD	21,120'E WALLACE CANYON RD	5,280
BLM1932F80	WHEELER PASS/CLARK CANYON RD	21,120'E WALLACE CANYON RD	26,400'E WALLACE CANYON RD	5,280
BLM1932F85	WHEELER PASS/CLARK CANYON RD	26,400'E WALLACE CANYON RD	31,680'E WALLACE CANYON RD	5,280
BLM1932F90	WHEELER PASS/CLARK CANYON RD	31,680'E WALLACE CANYON RD	33,265'E WALLACE CANYON RD	1,585
BLM2005F05	COLD CREEK RD	U.S. HWY. #95	4,165'W U.S. HWY. #95	4,165
BLM2005F10	COLD CREEK RD	4,165'W U.S. HWY. #95	9,445'W U.S. HWY. #95	5,280
BLM2005F15	COLD CREEK RD	9,445'W U.S. HWY. #95	14,725'W U.S. HWY. #95	5,280
BLM2005F20	COLD CREEK RD	14,725'W U.S. HWY. #95	20,005'W U.S. HWY. #95	5,280
BLM2005F25	COLD CREEK RD	20,005'W U.S. HWY. #95	25,285'W U.S. HWY. #95	5,280
BLM2005F30	COLD CREEK RD	25,285'W U.S. HWY. #95	30,565'W U.S. HWY. #95	5,280
BLM2005F35	COLD CREEK RD	30,565'W U.S. HWY. #95	35,845'W U.S. HWY. #95	5,280
BLM2005F40	COLD CREEK RD	35,845'W U.S. HWY. #95	41,125'W U.S. HWY. #95	5,280
BLM2005F45	COLD CREEK RD	41,125'W U.S. HWY. #95	46,405'W U.S. HWY. #95	5,280
BLM2005F50	COLD CREEK RD	46,405'W U.S. HWY. #95	51,685'W U.S. HWY. #95	5,280
BLM2005F55	COLD CREEK RD	51,685'W U.S. HWY. #95	56,965'W U.S. HWY. #95	5,280
BLM2005F60	COLD CREEK RD	56,965'W U.S. HWY. #95	62,245'W U.S. HWY. #95	5,280
BLM2005F65	COLD CREEK RD	62,245'W U.S. HWY. #95	67,525'W U.S. HWY. #95	5,280
BLM2005F70	COLD CREEK RD	67,525'W U.S. HWY. #95	69,142'W U.S. HWY. #95	1,620
BLM2125F05	CORN CREEK RD	U.S. HWY. #95	5,280'E U.S. HWY. #95	5,280
BLM2125F10	CORN CREEK RD	5,280'E U.S. HWY. #95	10,560'E U.S. HWY. #95	5,280
BLM2125F15	CORN CREEK RD	10,560'E U.S. HWY. #95	15,840'E U.S. HWY. #95	5,280
BLM2125F20	CORN CREEK RD	15,840'E U.S. HWY. #95	20,530'E U.S. HWY. #95	4,690
BLM2179F05	COTTONWOOD COVE RD	U.S. HWY. #95	BROADWAY	170
BLM2179F10	COTTONWOOD COVE RD	BROADWAY	MAIN	350
BLM2179F15	COTTONWOOD COVE RD	MAIN	LINCOLN	360
BLM2179F20	COTTONWOOD COVE RD	LINCOLN	NEVADA	350
BLM2179F25	COTTONWOOD COVE RD	NEVADA	MONTANA	430
BLM2179F30	COTTONWOOD COVE RD	MONTANA	COLORADO	395
BLM2179F35	COTTONWOOD COVE RD	COLORADO	CALIFORNIA	350
BLM2179F40	COTTONWOOD COVE RD	CALIFORNIA	WASHINGTON	350
BLM2179F45	COTTONWOOD COVE RD	WASHINGTON	690'E WASHINGTON	690
BLM2179F47	COTTONWOOD COVE RD	670'E WASHINGTON	MICHAEL WENDELL	340
BLM2179F50	COTTONWOOD COVE RD	MICHAEL WENDELL	CEMETERY	365
BLM2179F55	COTTONWOOD COVE RD	CEMETERY	PIPELINE RD	680
BLM2179F57	COTTONWOOD COVE RD	PIPELINE RD	1,170'E PIPELINE RD	1,170
BLM2179F58	COTTONWOOD COVE RD	1,170'PIPELINE RD	2,195'E PIPELINE RD	1,025
BLM2179F59	COTTONWOOD COVE RD	2,195'E PIPELINE RD	4,600'E PIPELINE RD	2,405
BLM2179F60	COTTONWOOD COVE RD	4,600'E PIPELINE RD	9,880'E PIPELINE RD	5,280
BLM2179F65	COTTONWOOD COVE RD	9,880'E PIPELINE RD	15,160'E PIPELINE RD	5,280
BLM2179F70	COTTONWOOD COVE RD	15,160'E PIPELINE RD	20,440'E PIPELINE RD	5,280
BLM2179F75	COTTONWOOD COVE RD	20,440'E PIPELINE RD	25,720'E PIPELINE RD	5,280
BLM2179F80	COTTONWOOD COVE RD	25,720'E PIPELINE RD	31,000'E PIPELINE RD	5,280
BLM2179F85	COTTONWOOD COVE RD	31,000'E PIPELINE RD	36,280'E PIPELINE RD	5,280
BLM2179F90	COTTONWOOD COVE RD	36280'E PIPELINE RD	NATIONAL PARK BOUNDARY	2,655
BLM2229F05	CRESENT RD	STATE HWY. #164	5,280'S STATE HWY. #164	5,280
BLM2229F10	CRESENT RD	5,280'S STATE HWY. #164	10,560'S STATE HWY. #164	5,280
BLM2229F15	CRESENT RD	10,560'S STATE HWY. #164	CRESENT (WEST LEG)	1,765
BLM2229F20	CRESENT RD	CRESENT (WEST LEG)	CRESENT (SOUTH EAST LEG)	4,640

RS-2477 ROADS

SECTION #	STREET NAME	FROM	TO	LENGTH
BLM2229F25	CRESENT RD (SOUTH WEST LEG)	CRESENT (SOUTH EAST LEG)	2,000'S/W CRESENT (SO. EAST LEG)	2,000
BLM2229F30	CRESENT RD (SOUTH EAST LEG)	CRESENT (SOUTH WEST LEG)	2,110'S CRESENT (SO. WEST LEG)	2,110
BLM2229F35	CRESENT RD (WEST LEG)	CRESENT	5,280'W CRESENT	5,280
BLM2229F40	CRESENT RD (WEST LEG)	5,280'W CRESENT	8,160'W CRESENT	2,880
BLM3075F05	ELBOW CANYON RD	WHITE ROCK	5,280'E WHITE ROCK	5,280
BLM3075F10	ELBOW CANYON RD	5,280'E WHITE ROCK	10,560'E WHITE ROCK	5,280
BLM3075F15	ELBOW CANYON RD	10,560'E WHITE ROCK	12,425'E WHITE ROCK	1,865
BLM3318F02	MEADOW VALLEY/ROX/FERRIER RD	STATE HWY. #168	4,155'N STATE HWY. #168	4,155
BLM3318F05	MEADOW VALLEY/ROX/FERRIER RD	4,155'N STATE HWY. #168	5,105'N STATE HWY. #168	950
BLM3318F10	MEADOW VALLEY/ROX/FERRIER RD	5,105'N STATE HWY. #168	10,560'N STATE HWY. #168	5,455
BLM3318F15	MEADOW VALLEY/ROX/FERRIER RD	10,560'N STATE HWY. #168	15,840'N STATE HWY. #168	5,280
BLM3318F20	MEADOW VALLEY/ROX/FERRIER RD	15,840'N STATE HWY. #168	21,120'N STATE HWY. #168	5,280
BLM3318F25	MEADOW VALLEY/ROX/FERRIER RD	21,120'N STATE HWY. #168	26,400'N STATE HWY. #168	5,280
BLM3318F30	MEADOW VALLEY/ROX/FERRIER RD	26,400'N STATE HWY. #168	31,680'N STATE HWY. #168	5,280
BLM3318F35	MEADOW VALLEY/ROX/FERRIER RD	31,680'N STATE HWY. #168	36,960'N STATE HWY. #168	5,280
BLM3318F40	MEADOW VALLEY/ROX/FERRIER RD	36,960'N STATE HWY. #168	42,240'N STATE HWY. #168	5,280
BLM3318F45	MEADOW VALLEY/ROX/FERRIER RD	42,240'N STATE HWY. #168	47,520'N STATE HWY. #168	5,280
BLM3318F50	MEADOW VALLEY/ROX/FERRIER RD	47,520'N STATE HWY. #168	52,800'N STATE HWY. #168	5,280
BLM3318F55	MEADOW VALLEY/ROX/FERRIER RD	52,800'N STATE HWY. #168	RAILROAD UNDERPASS	3,045
BLM3318F60	MEADOW VALLEY/ROX/FERRIER RD	RAILROAD UNDERPASS	5,280'N RAILROAD UNDERPASS	5,280
BLM3318F65	MEADOW VALLEY/ROX/FERRIER RD	5,280'N RAILROAD UNDERPASS	LINCOLN COUNTY LINE	4,030
BLM3360F05	FISHERMANS WASH RD	GOLD BUTTE	5,280'W GOLD BUTTE	5,280
BLM3360F10	FISHERMANS WASH RD	5,280'W GOLD BUTTE	10,560'W GOLD BUTTE	5,280
BLM3360F15	FISHERMANS WASH RD	10,560'W GOLD BUTTE	15,840'W GOLD BUTTE	5,280
BLM3360F20	FISHERMANS WASH RD	15,840'W GOLD BUTTE	21,120'W GOLD BUTTE	5,280
BLM3360F25	FISHERMANS WASH RD	21,120'W GOLD BUTTE	26,400'W GOLD BUTTE	5,280
BLM3360F30	FISHERMANS WASH RD	26,400'W GOLD BUTTE	31,680'W GOLD BUTTE	5,280
BLM3360F35	FISHERMANS WASH RD	31,680'W GOLD BUTTE	36,960'W GOLD BUTTE	5,280
BLM3360F40	FISHERMANS WASH RD	36,960'W GOLD BUTTE	42,240'W GOLD BUTTE	5,280
BLM3360F45	FISHERMANS WASH RD	42,240'W GOLD BUTTE	47,520'W GOLD BUTTE	5,280
BLM3676F02	GOLD BUTTE RD	U.S. HWY. #91	5,280'S U.S. HWY. #91	5,280
BLM3676F04	GOLD BUTTE RD	5,280'S U.S. HWY. #91	10,560'S U.S. HWY. #91	5,280
BLM3676F06	GOLD BUTTE RD	10,560'S U.S. HWY. #91	15,840'S U.S. HWY. #91	5,280
BLM3676F08	GOLD BUTTE RD	15,840'S U.S. HWY. #91	21,120'S U.S. HWY. #91	5,280
BLM3676F10	GOLD BUTTE RD	21,120'S U.S. HWY. #91	26,400'S U.S. HWY. #91	5,280
BLM3676F12	GOLD BUTTE RD	26,400'S U.S. HWY. #91	31,680'S U.S. HWY. #91	5,280
BLM3676F14	GOLD BUTTE RD	31,680'S U.S. HWY. #91	36,960'S U.S. HWY. #91	5,280
BLM3676F16	GOLD BUTTE RD	36,960'S U.S. HWY. #91	42,240'S U.S. HWY. #91	5,280
BLM3676F18	GOLD BUTTE RD	42,240'S U.S. HWY. #91	47,520'S U.S. HWY. #91	5,280
BLM3676F20	GOLD BUTTE RD	47,520'S U.S. HWY. #91	52,800'S U.S. HWY. #91	5,280
BLM3676F22	GOLD BUTTE RD	52,800'S U.S. HWY. #91	58,080'S U.S. HWY. #91	5,280
BLM3676F24	GOLD BUTTE RD	58,080'S U.S. HWY. #91	63,360'S U.S. HWY. #91	5,280
BLM3676F26	GOLD BUTTE RD	63,360'S U.S. HWY. #91	68,640'S U.S. HWY. #91	5,280
BLM3676F28	GOLD BUTTE RD	68,640'S U.S. HWY. #91	73,920'S U.S. HWY. #91	5,280
BLM3676F30	GOLD BUTTE RD	73,920'S U.S. HWY. #91	79,200'S U.S. HWY. #91	5,280
BLM3676F32	GOLD BUTTE RD	79,200'S U.S. HWY. #91	84,480'S U.S. HWY. #91	5,280
BLM3676F34	GOLD BUTTE RD	84,480'S U.S. HWY. #91	89,760'S U.S. HWY. #91	5,280
BLM3676F36	GOLD BUTTE RD	89,760'S U.S. HWY. #91	95,040'S U.S. HWY. #91	5,280
BLM3676F38	GOLD BUTTE RD	95,040'S U.S. HWY. #91	100,320'S U.S. HWY. #91	5,280
BLM3676F40	GOLD BUTTE RD	100,320'S U.S. HWY. #91	105,600'S U.S. HWY. #91	5,280
BLM3676F42	GOLD BUTTE RD	105,600'S U.S. HWY. #91	110,880'S U.S. HWY. #91	5,280
BLM3676F44	GOLD BUTTE RD	110,880'S U.S. HWY. #91	111,130'S U.S. HWY. #91	250
BLM3676F46	GOLD BUTTE RD	111,130'S U.S. HWY. #91	116,125'S U.S. HWY. #91	4,745

RS-2477 ROADS

SECTION #	STREET NAME	FROM	TO	LENGTH
BLM3676F48	GOLD BUTTE RD	116,125'S U.S. HWY. #91	121,405'S U.S. HWY. #91	5,280
BLM3676F50	GOLD BUTTE RD	121,405'S U.S. HWY. #91	126,685'S U.S. HWY. #91	5,280
BLM3676F52	GOLD BUTTE RD	126,685'S U.S. HWY. #91	131,965'S U.S. HWY. #91	5,280
BLM3676F54	GOLD BUTTE RD	131,965'S U.S. HWY. #91	137,245'S U.S. HWY. #91	5,280
BLM3676F56	GOLD BUTTE RD	137,245'S U.S. HWY. #91	142,525'S U.S. HWY. #91	5,280
BLM3676F58	GOLD BUTTE RD	142,525'S U.S. HWY. #91	147,805'S U.S. HWY. #91	5,280
BLM3676F60	GOLD BUTTE RD	147,805'S U.S. HWY. #91	153,085'S U.S. HWY. #91	5,280
BLM3676F62	GOLD BUTTE RD	153,085'S U.S. HWY. #91	158,365'S U.S. HWY. #91	5,280
BLM3676F64	GOLD BUTTE RD	158,365'S U.S. HWY. #91	163,645'S U.S. HWY. #91	5,280
BLM3676F66	GOLD BUTTE RD	163,645'S U.S. HWY. #91	168,925'S U.S. HWY. #91	5,280
BLM3676F68	GOLD BUTTE RD	168,925'S U.S. HWY. #91	174,205'S U.S. HWY. #91	5,280
BLM3676F70	GOLD BUTTE RD	174,205'S U.S. HWY. #91	179,485'S U.S. HWY. #91	5,280
BLM3676F72	GOLD BUTTE RD	179,485'S U.S. HWY. #91	184,765'S U.S. HWY. #91	5,280
BLM3676F74	GOLD BUTTE RD	184,765'S U.S. HWY. #91	190,045'S U.S. HWY. #91	5,280
BLM3676F76	GOLD BUTTE RD	190,045'S U.S. HWY. #91	195,325'S U.S. HWY. #91	5,280
BLM3676F78	GOLD BUTTE RD	195,325'S U.S. HWY. #91	200,605'S U.S. HWY. #91	5,280
BLM3676F80	GOLD BUTTE RD	200,605'S U.S. HWY. #91	205,885'S U.S. HWY. #91	5,280
BLM3676F82	GOLD BUTTE RD	205,885'S U.S. HWY. #91	211,165'S U.S. HWY. #91	5,280
BLM3676F84	GOLD BUTTE RD	211,165'S U.S. HWY. #91	216,445'S U.S. HWY. #91	5,280
BLM3676F86	GOLD BUTTE RD	216,445'S U.S. HWY. #91	221,725'S U.S. HWY. #91	5,280
BLM3676F90	GOLD BUTTE RD	221,725'S U.S. HWY. #91	227,005'S U.S. HWY. #91	5,280
BLM3740F05	GRAND WASH RD	GOLD BUTTE	5,280'E GOLD BUTTE	5,280
BLM3740F10	GRAND WASH RD	5,280'E GOLD BUTTE	10,560'E GOLD BUTTE	5,280
BLM3740F15	GRAND WASH RD	10,560'E GOLD BUTTE	15,840'E GOLD BUTTE	5,280
BLM3740F20	GRAND WASH RD	15,840'E GOLD BUTTE	21,120'E GOLD BUTTE	5,280
BLM3740F25	GRAND WASH RD	21,120'E GOLD BUTTE	26,400'E GOLD BUTTE	5,280
BLM3740F30	GRAND WASH RD	26,400'E GOLD BUTTE	ARIZONA STATE LINE	2,640
BLM3945F05	HARRIS SPRING CUTOFF RD	STATE HWY. #157	5,280'W STATE HWY. #157	5,280
BLM3945F10	HARRIS SPRING CUTOFF RD	5,280'W STATE HWY. #157	10,560'W STATE HWY. #157	5,280
BLM3945F15	HARRIS SPRING CUTOFF RD	10,560'W STATE HWY. #157	15,840'W STATE HWY. #157	5,280
BLM3945F20	HARRIS SPRING CUTOFF RD	15,840'W STATE HWY. #157	21,120'W STATE HWY. #157	5,280
BLM3945F25	HARRIS SPRING CUTOFF RD	21,120'W STATE HWY. #157	26,400'W STATE HWY. #157	5,280
BLM3945F30	HARRIS SPRING CUTOFF RD	26,400'W STATE HWY. #157	31,680'W STATE HWY. #157	5,280
BLM3945F35	HARRIS SPRING CUTOFF RD	31,680'W STATE HWY. #157	33,500'W STATE HWY. #157	1,820
BLM3946F05	HARRIS SPRING RD	STATE HWY. #157	5,280'W STATE HWY. #157	5,280
BLM3946F10	HARRIS SPRING RD	5,280'W STATE HWY. #157	10,560'W STATE HWY. #157	5,280
BLM3946F15	HARRIS SPRING RD	10,560'W STATE HWY. #157	HARRIS SPRING CUTOFF	2,205
BLM4021F05	HELLS KITCHEN RD	GOLD BUTTE	5,280'S GOLD BUTTE	5,280
BLM4021F10	HELLS KITCHEN RD	5,280'S GOLD BUTTE	10,560'S GOLD BUTTE	5,280
BLM4021F15	HELLS KITCHEN RD	10,560'S GOLD BUTTE	15,840'S GOLD BUTTE	5,280
BLM4021F20	HELLS KITCHEN RD	15,840'S GOLD BUTTE	21,120'S GOLD BUTTE	5,280
BLM4021F25	HELLS KITCHEN RD	21,120'S GOLD BUTTE	26,400'S GOLD BUTTE	5,280
BLM4021F30	HELLS KITCHEN RD	26,400'S GOLD BUTTE	31,680'S GOLD BUTTE	5,280
BLM4021F35	HELLS KITCHEN RD	31,680'S GOLD BUTTE	36,960'S GOLD BUTTE	5,280
BLM4021F40	HELLS KITCHEN RD	36,960'S GOLD BUTTE	42,240'S GOLD BUTTE	5,280
BLM4021F45	HELLS KITCHEN RD	42,240'S GOLD BUTTE	47,520'S GOLD BUTTE	5,280
BLM4021F50	HELLS KITCHEN RD	47,520'S GOLD BUTTE	NATIONAL PARK BOUNDARY	2,640
BLM4069F05	HIDDEN VALLEY RD	MUDDY RIVER	RESERVATION RD	3,870
BLM4069F10	HIDDEN VALLEY RD	RESERVATION RD	UP R.R. CROSSING	2,815
BLM4069F15	HIDDEN VALLEY RD	UP R.R. CROSSING	1,940'N UP R.R. CROSSING	1,940
BLM4528F05	WILSON PASS/KINGSTON RD	PACIFIC (GSP)	5,280'W PACIFIC	5,280
BLM4528F10	WILSON PASS/KINGSTON RD	5,280'W PACIFIC	10,560'W PACIFIC	5,280
BLM4528F15	WILSON PASS/KINGSTON RD	10,560'W PACIFIC	15,840'W PACIFIC	5,280

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SECTION #	STREET NAME	FROM	TO	LENGTH
BLM4528F20	WILSON PASS/KINGSTON RD	15,840'W PACIFIC	21,120'W PACIFIC	5,280
BLM4528F25	WILSON PASS/KINGSTON RD	21,120'W PACIFIC	26,400'W PACIFIC	5,280
BLM4528F30	WILSON PASS/KINGSTON RD	26,400'W PACIFIC	31,680'W PACIFIC	5,280
BLM4528F35	WILSON PASS/KINGSTON RD	31,680'W PACIFIC	36,960'W PACIFIC	5,280
BLM4528F40	WILSON PASS/KINGSTON RD	36,960'W PACIFIC	42,240'W PACIFIC	5,280
BLM4528F45	WILSON PASS/KINGSTON RD	42,240'W PACIFIC	47,520'W PACIFIC	5,280
BLM4528F50	WILSON PASS/KINGSTON RD	47,520'W PACIFIC	52,800'W PACIFIC	5,280
BLM4528F55	WILSON PASS/KINGSTON RD	52,800'W PACIFIC	58,080'W PACIFIC	5,280
BLM4528F60	WILSON PASS/KINGSTON RD	58,080'W PACIFIC	63,360'W PACIFIC	5,280
BLM4528F65	WILSON PASS/KINGSTON RD	63,360'W PACIFIC	COMMANCHE (SDV)	5,280
BLM4528F79	KINGSTON RD	CREE R/W	JADE	875
BLM4528F85	KINGSTON RD	JADE	BEECH R/W	1,765
BLM4528F88	KINGSTON RD	BEECH R/W	SANDSTONE	1,765
BLM4528F93	KINGSTON RD	SANDSTONE	CALIFORNIA BORDER	2,840
BLM4540F05	KNIGHT RANCH RD	OLD L.A. HWY.	5,280'E OLD L.A. HWY.	5,280
BLM4540F10	KNIGHT RANCH RD	5,280'E OLD L.A. HWY.	10,560'E OLD L.A. HWY.	5,280
BLM4540F15	KNIGHT RANCH RD	10,560'E OLD L.A. HWY.	15,840'E OLD L.A. HWY.	5,280
BLM4540F20	KNIGHT RANCH RD	15,840'E OLD L.A. HWY.	21,120'E OLD L.A. HWY.	5,280
BLM4540F25	KNIGHT RANCH RD	21,120'E OLD L.A. HWY.	26,400'E OLD L.A. HWY.	5,280
BLM4540F30	KNIGHT RANCH RD	26,400'E OLD L.A. HWY.	31,680'E OLD L.A. HWY.	5,280
BLM4540F35	KNIGHT RANCH RD	31,680'E OLD L.A. HWY.	36,960'E OLD L.A. HWY.	5,280
BLM4540F40	KNIGHT RANCH RD	36,960'E OLD L.A. HWY.	42,240'E OLD L.A. HWY.	5,280
BLM4540F45	KNIGHT RANCH RD	42,240'E OLD L.A. HWY.	47,520'E OLD L.A. HWY.	5,280
BLM4540F50	KNIGHT RANCH RD	47,520'E OLD L.A. HWY.	52,800'E OLD L.A. HWY.	5,280
BLM4540F55	KNIGHT RANCH RD	52,800'E OLD L.A. HWY.	58,080'E OLD L.A. HWY.	5,280
BLM4540F60	KNIGHT RANCH RD	58,080'E OLD L.A. HWY.	60,945'E OLD L.A. HWY.	2,865
BLM4541F05	KNIGHT RANCH CUT-OFF RD	OLD L.A. HWY.	5,280'E OLD L.A. HWY.	5,280
BLM4541F10	KNIGHT RANCH CUT-OFF RD	5,280'E OLD L.A. HWY.	10,560'E OLD L.A. HWY.	5,280
BLM4541F15	KNIGHT RANCH CUT-OFF RD	10,560'E OLD L.A. HWY.	KNIGHT RANCH RD	725
BLM5091F15	LYTLE RANCH RD	JACK	PAVITE	1,910
BLM5091F20	LYTLE RANCH RD	PAVITE	PERKINS	870
BLM5091F25	LYTLE RANCH RD	PERKINS	U.S. HWY. #168	3,955
BLM5604F05	MICRO WAVE RD	WILSON PASS/KINGSTON	20,590'N WILSON/KINGSTON	20,590
BLM5946F05	NAYS RANCH RD	GOLD BUTTE	5,280'E GOLD BUTTE	5,280
BLM5946F10	NAYS RANCH RD	5,280'E GOLD BUTTE	10,560'E GOLD BUTTE	5,280
BLM5946F15	NAYS RANCH RD	10,560'E GOLD BUTTE	15,840'E GOLD BUTTE	5,280
BLM5946F20	NAYS RANCH RD	15,840'E GOLD BUTTE	21,120'E GOLD BUTTE	5,280
BLM5946F25	NAYS RANCH RD	21,120'E GOLD BUTTE	26,400'E GOLD BUTTE	5,280
BLM5946F30	NAYS RANCH RD	26,400'E GOLD BUTTE	ARIZONA STATE LINE	5,280
BLM5963F05	NELSON CUT-OFF RD	U.S. HWY. #95	5,280'E U.S. HWY. #95	5,280
BLM5963F10	NELSON CUT-OFF RD	5,280'E U.S. HWY. #95	10,560'E U.S. HWY. #95	5,280
BLM5963F15	NELSON CUT-OFF RD	10,560'E U.S. HWY. #95	15,840'E U.S. HWY. #95	5,280
BLM5963F20	NELSON CUT-OFF RD	15,840'E U.S. HWY. #95	21,120'E U.S. HWY. #95	5,280
BLM5963F25	NELSON CUT-OFF RD	21,120'E U.S. HWY. #95	26,400'E U.S. HWY. #95	5,280
BLM5963F30	NELSON CUT-OFF RD	26,400'E U.S. HWY. #95	31,680'E U.S. HWY. #95	5,280
BLM5963F35	NELSON CUT-OFF RD	31,680'E U.S. HWY. #95	36,960'E U.S. HWY. #95	5,280
BLM5963F40	NELSON CUT-OFF RD	36,960'E U.S. HWY. #95	42,240'E U.S. HWY. #95	5,280
BLM5963F45	NELSON CUT-OFF RD	42,240'E U.S. HWY. #95	47,520'E U.S. HWY. #95	5,280
BLM5963F50	NELSON CUT-OFF RD	47,520'E U.S. HWY. #95	52,800'E U.S. HWY. #95	5,280
BLM5963F55	NELSON CUT-OFF RD	52,800'E U.S. HWY. #95	58,080'E U.S. HWY. #95	5,280
BLM5963F60	NELSON CUT-OFF RD	58,080'E U.S. HWY. #95	STATE HWY. #165	3,220
BLM5965F05	NELSON LANDING RD	MILE MARKER 11	5,280'E MILE MARKER 11	5,280
BLM5965F10	NELSON LANDING RD	5,280'E MILE MARKER 11	10,560'E MILE MARKER 11	5,280

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SECTION #	STREET NAME	FROM	TO	LENGTH
BLM5965F15	NELSON LANDING RD	10,560'E MILE MARKER 11	15,840'E MILE MARKER 11	5,280
BLM5965F20	NELSON LANDING RD	15,840'E MILE MARKER 11	NATIONAL PARK BOUNDARY	1,730
BLM6150F05	OLD BENN RD	WINSTON	ELON	530
BLM6150F10	OLD BENN RD	ELON	5,280'S ELON	5,280
BLM6150F15	OLD BENN RD	5,280'S ELON	5,665'S ELON	385
BLM6286F05	PAHRUMP RD	SANDY BACK	5,280'E SANDY BACK	5,280
BLM6286F10	PAHRUMP RD	5,280'E SANDY BACK	10,560'E SANDY BACK	5,280
BLM6286F15	PAHRUMP RD	10,560'E SANDY BACK	15,840'E SANDY BACK	5,280
BLM6286F20	PAHRUMP RD	15,840'E SANDY BACK	21,120'E SANDY BACK	5,280
BLM6286F25	PAHRUMP RD	21,120'E SANDY BACK	26,400'E SANDY BACK	5,280
BLM6286F30	PAHRUMP RD	26,400'E SANDY BACK	31,680'E SANDY BACK	5,280
BLM6286F35	PAHRUMP RD	31,680'E SANDY BACK	NICKEL	875
BLM6615F05	TANNER/PERLITE MINE RD	U.S. HWY. #95	5,280'W U.S. HWY. #95	5,280
BLM6615F10	TANNER/PERLITE MINE RD	5,280'W U.S. HWY. #95	10,560'W U.S. HWY. #95	5,280
BLM6615F15	TANNER/PERLITE MINE RD	10,560'W U.S. HWY. #95	11,220'W U.S. HWY. #95	660
BLM6799F05	POTOSI RD	200'S STATE HWY. #160	5,480'S STATE HWY. #160	5,280
BLM6799F10	POTOSI RD	5,480'S STATE HWY. #160	10,760'S STATE HWY. #160	5,280
BLM6799F15	POTOSI RD	10,760'S STATE HWY. #160	16,040'S STATE HWY. #160	5,280
BLM6799F20	POTOSI RD	16,040'S STATE HWY. #160	17,215'S STATE HWY. #160	1,175
BLM6821F05	PROSPECT SPRING RD	HARRIS SPRING RD	2,370'S HARRIS SPRING	2,370
BLM6888F01	QUARTZ AVE	STATELINE RD	60'E STATELINE RD	60
BLM6888F03	QUARTZ AVE	60'E STATELINE RD	OSAGE	940
BLM6888F05	QUARTZ AVE	OSAGE R/W	OMAHA R/W	1,255
BLM6888F15	QUARTZ AVE	OMAHA R/W	KOLO	1,315
BLM6888F22	QUARTZ AVE	KOLO	ROYALITE S-C/L	1,725
BLM6888F25	QUARTZ AVE	ROYALITE S-C/L	ROYALITE N-C/L	290
BLM6888F27	QUARTZ AVE	ROYALITE N-C/L	MOJAVE S-C/L	375
BLM6888F30	QUARTZ AVE	MOHAVE S-C/L	MOHAVE N-C/L	280
BLM6888F35	QUARTZ AVE	MOHAVE N-C/L	MOHICAN S-C/L	385
BLM6888F40	QUARTZ AVE	MOHICAN S-C/L	MOHICAN N-C/L	280
BLM6888F45	QUARTZ AVE	MOHICAN N-C/L	MOHAWK	380
BLM6888F48	QUARTZ AVE	MOHAWK	APACHE	665
BLM6888F50	QUARTZ AVE	APACHE	MIAMI	665
BLM6888F56	QUARTZ AVE	MIAMI	IROQUOIS S-C/L	2,005
BLM6888F60	QUARTZ AVE	IROQUOIS S-C/L	IROQUOIS N-C/L	275
BLM6888F62	QUARTZ AVE	IROQUOIS N-C/L	HOPI S-C/L	390
BLM6888F64	QUARTZ AVE	HOPI S-C/L	HOPI N-C/L	270
BLM6888F65	QUARTZ AVE	HOPI	CREE	1,065
BLM6888F68	QUARTZ AVE	CREE	COMMANCHE	1,340
BLM6888F84	QUARTZ AVE	COMMANCHE	KINGSTON	225
BLM6888F88	QUARTZ AVE	KINGSTON	CHEROKEE	5,100
BLM6921F05	RAILROAD GRADE RD	STATE HWY. #164	49,170'S STATE HWY. #164	49,170
BLM7111F05	RELAY STATION RD	CHRISTMAS TREE PASS	5,280'S CHRISTMAS TREE PASS	5,280
BLM7111F10	RELAY STATION RD	5,280'S CHRISTMAS TREE PASS	10,560'S CHRISTMAS TREE PASS	5,280
BLM7111F15	RELAY STATION RD	10,560'S CHRISTMAS TREE PASS	15,840'S CHRISTMAS TREE PASS	5,280
BLM7111F20	RELAY STATION RD	15,840'S CHRISTMAS TREE PASS	21,120'S CHRISTMAS TREE PASS	5,280
BLM7111F25	RELAY STATION RD	21,120'S CHRISTMAS TREE PASS	23,760'S CHRISTMAS TREE PASS	2,640
BLM7111F30	RELAY STATION RD	23,760'S CHRISTMAS TREE PASS	29,040'S CHRISTMAS TREE PASS	5,280
BLM7111F35	RELAY STATION RD	29,040'S CHRISTMAS TREE PASS	34,320'S CHRISTMAS TREE PASS	5,280
BLM7111F40	RELAY STATION RD	34,320'S CHRISTMAS TREE PASS	39,600'S CHRISTMAS TREE PASS	5,280
BLM7111F45	RELAY STATION RD	39,600'S CHRISTMAS TREE PASS	44,000'S CHRISTMAS TREE PASS	4,400
BLM7518F20	SALTBRUSH LA	CACTUS	RANCH	2,690
BLM7518F25	SALTBRUSH LA	RANCH	SIM/SALTBRUSH	1,420

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SECTION #	STREET NAME	FROM	TO	LENGTH
BLM7653F05	SANDY BACK RD	BORAX	5,280'N BORAX	5,280
BLM7653F10	SANDY BACK RD	5,280'N BORAX	PAHRUMP RD	4,445
BLM7653F15	SANDY BACK RD	PAHRUMP RD	5,280'N PAHRUMP RD	5,280
BLM7653F20	SANDY BACK RD	5,280'N PAHRUMP RD	10,560'N PAHRUMP RD	5,280
BLM7653F25	SANDY BACK RD	10,560'N PAHRUMP RD	15,840'N PAHRUMP RD	5,280
BLM7653F30	SANDY BACK RD	15,840'N PAHRUMP RD	21,120'N PAHRUMP RD	5,280
BLM7653F35	SANDY BACK RD	21,120'N PAHRUMP RD	26,400'N PAHRUMP RD	5,280
BLM7653F40	SANDY BACK RD	26,400'N PAHRUMP RD	31,680'N PAHRUMP RD	5,280
BLM7653F45	SANDY BACK RD	31,680'N PAHRUMP RD	36,960'N PAHRUMP RD	5,280
BLM7653F50	SANDY BACK RD	36,960'N PAHRUMP RD	42,240'N PAHRUMP RD	5,280
BLM7653F55	SANDY BACK RD	42,240'N PAHRUMP RD	47,520'N PAHRUMP RD	5,280
BLM7653F60	SANDY BACK RD	47,520'N PAHRUMP RD	52,800'N PAHRUMP RD	5,280
BLM7653F65	SANDY BACK RD	52,800'N PAHRUMP RD	STATE HWY. #160	750
BLM7656F05	SANDY VALLEY RD	STATE HWY. #161	5,280'W STATE HWY. #161	5,280
BLM7656F10	SANDY VALLEY RD	5,280'W STATE HWY. #161	10,560'W STATE HWY. #161	5,280
BLM7656F15	SANDY VALLEY RD	10,560'W STATE HWY. #161	15,840'W STATE HWY. #161	5,280
BLM7656F20	SANDY VALLEY RD	15,840'W STATE HWY. #161	17,250'W STATE HWY. #161	1,410
BLM7656F25	SANDY VALLEY RD	17,250'W STATE HWY. #161	22,530'W STATE HWY. #161	5,280
BLM7656F30	SANDY VALLEY RD	22,530'W STATE HWY. #161	26,810'W STATE HWY. #161	4,280
BLM7656F35	SANDY VALLEY RD	26,810'W STATE HWY. #161	32,260'W STATE HWY. #161	5,450
BLM7656F40	SANDY VALLEY RD	32,260'W STATE HWY. #161	35,395'W STATE HWY. #161	3,135
BLM7656F50	SANDY VALLEY RD	35,395'W STATE HWY. #161	40,675'W STATE HWY. #161	5,280
BLM7656F55	SANDY VALLEY RD	40,675'W STATE HWY. #161	45,955'W STATE HWY. #161	5,280
BLM7656F60	SANDY VALLEY RD	45,955'W STATE HWY. #161	49,760'W STATE HWY. #161	3,805
BLM7656F65	SANDY VALLEY RD	49,760'W STATE HWY. #161	CHEROKEE	1,805
BLM7656F70	SANDY VALLEY RD	CHEROKEE	LORENZI R/W	1,345
BLM7656F72	SANDY VALLEY RD	LORENZI R/W	JADE (EAST END)	180
BLM7656F75	SANDY VALLEY RD	JADE (EAST END)	SUHAY R/W	1,500
BLM7656F76	SANDY VALLEY RD	SUHAY R/W	JADE (WEST END)	595
BLM7656F77	SANDY VALLEY RD	JADE (WEST END)	TONOPAH	430
BLM7656F80	SANDY VALLEY RD	JADE (WEST END)	COMMANCHE	1,405
BLM7656F85	SANDY VALLEY RD	COMMANCHE	CREE R/W	1,390
BLM7869F05	SHARKEY WELL RD	STATE HWY. #164	34,260'N STATE HWY. #164	34,260
BLM8015F30	SIM/SALTBRUSH LA	SALTBRUSH	WARM SPRINGS	1,850
BLM8180F05	GOLDEN ROD/SNYDER MINE RD	U.S. HWY. #95	5,280'E U.S. HWY. #95	5,280
BLM8180F10	GOLDEN ROD/SNYDER MINE RD	5,280'E U.S. HWY. #95	10,560'E U.S. HWY. #95	5,280
BLM8180F15	GOLDEN ROD/SNYDER MINE RD	10,560'E U.S. HWY. #95	15,840'E U.S. HWY. #95	5,280
BLM8180F20	GOLDEN ROD/SNYDER MINE RD	15,840'E U.S. HWY. #95	21,120'E U.S. HWY. #95	5,280
BLM8180F25	GOLDEN ROD/SNYDER MINE RD	21,120'E U.S. HWY. #95	26,400'E U.S. HWY. #95	5,280
BLM8180F30	GOLDEN ROD/SNYDER MINE RD	26,400'E U.S. HWY. #95	31,680'E U.S. HWY. #95	5,280
BLM8180F35	GOLDEN ROD/SNYDER MINE RD	31,680'E U.S. HWY. #95	36,960'E U.S. HWY. #95	5,280
BLM8180F40	GOLDEN ROD/SNYDER MINE RD	36,960'E U.S. HWY. #95	42,240'E U.S. HWY. #95	5,280
BLM8180F45	GOLDEN ROD/SNYDER MINE RD	42,240'E U.S. HWY. #95	47,520'E U.S. HWY. #95	5,280
BLM8180F50	GOLDEN ROD/SNYDER MINE RD	47,520'E U.S. HWY. #95	52,800'E U.S. HWY. #95	5,280
BLM8180F55	GOLDEN ROD/SNYDER MINE RD	52,800'E U.S. HWY. #95	57,750'E U.S. HWY. #95	4,950
BLM8641F05	TECOPA SPRINGS RD	STATE HWY. #160	5,280'S STATE HWY. #160	5,280
BLM8641F10	TECOPA SPRINGS RD	5,280'S STATE HWY. #160	10,560'S STATE HWY. #160	5,280
BLM8641F15	TECOPA SPRINGS RD	10,560'S STATE HWY. #160	15,840'S STATE HWY. #160	5,280
BLM8641F20	TECOPA SPRINGS RD	15,840'S STATE HWY. #160	21,120'S STATE HWY. #160	5,280
BLM8641F25	TECOPA SPRINGS RD	21,120'S STATE HWY. #160	26,400'S STATE HWY. #160	5,280
BLM8641F30	TECOPA SPRINGS RD	26,400'S STATE HWY. #160	31,680'S STATE HWY. #160	5,280
BLM8641F35	TECOPA SPRINGS RD	31,680'S STATE HWY. #160	36,960'S STATE HWY. #160	5,280
BLM8641F40	TECOPA SPRINGS RD	36,960'S STATE HWY. #160	42,240'S STATE HWY. #160	5,280

RS-2477 ROADS

SECTION #	STREET NAME	FROM	TO	LENGTH
BLM8641F45	TECOPA SPRINGS RD	42,240'S STATE HWY. #160	CALIFORNIA BORDER	3,135
BLM8759F05	TIP TOP WELL RD	U.S. HWY. #95	22,800'E U.S. HWY. #95	22,800
BLM8879F05	TROUT CANYON RD	STATE HWY. #160	5,280'E STATE HWY. #160	5,280
BLM8879F10	TROUT CANYON RD	5,280'E STATE HWY. #160	10,560'E STATE HWY. #160	5,280
BLM8879F15	TROUT CANYON RD	10,560'E STATE HWY. #160	15,840'E STATE HWY. #160	5,280
BLM8879F20	TROUT CANYON RD	15,840'E STATE HWY. #160	21,120'E STATE HWY. #160	5,280
BLM8879F25	TROUT CANYON RD	21,120'E STATE HWY. #160	26,400'E STATE HWY. #160	5,280
BLM8879F30	TROUT CANYON RD	26,400'E STATE HWY. #160	31,680'E STATE HWY. #160	5,280
BLM8879F35	TROUT CANYON RD	31,680'E STATE HWY. #160	36,960'E STATE HWY. #160	5,280
BLM8879F40	TROUT CANYON RD	36,960'E STATE HWY. #160	42,240'E STATE HWY. #160	5,280
BLM8879F45	TROUT CANYON RD	42,240'E STATE HWY. #160	47,520'E STATE HWY. #160	5,280
BLM8879F50	TROUT CANYON RD	47,520'E STATE HWY. #160	52,800'E STATE HWY. #160	5,280
BLM8879F55	TROUT CANYON RD	52,800'E STATE HWY. #160	58,080'E STATE HWY. #160	5,280
BLM8879F60	TROUT CANYON RD	58,080'E STATE HWY. #160	62,900'E STATE HWY. #160	4,820
BLM9013F05	VALLEY OF FIRE RD	I-15 BOUNDARY	5,280'E I-15 BOUNDARY	5,280
BLM9013F10	VALLEY OF FIRE RD	5,280'E I-15 BOUNDARY	10,560'E I-15 BOUNDARY	5,280
BLM9013F15	VALLEY OF FIRE RD	10,560'E I-15 BOUNDARY	15,840'E I-15 BOUNDARY	5,280
BLM9013F20	VALLEY OF FIRE RD	15,840'E I-15 BOUNDARY	21,120'E I-15 BOUNDARY	5,280
BLM9013F25	VALLEY OF FIRE RD	21,120'E I-15 BOUNDARY	26,400'E I-15 BOUNDARY	5,280
BLM9013F30	VALLEY OF FIRE RD	26,400'E I-15 BOUNDARY	31,680'E I-15 BOUNDARY	5,280
BLM9013F35	VALLEY OF FIRE RD	31,680'E I-15 BOUNDARY	36,960'E I-15 BOUNDARY	5,280
BLM9013F40	VALLEY OF FIRE RD	36,960'E I-15 BOUNDARY	42,240'E I-15 BOUNDARY	5,280
BLM9013F45	VALLEY OF FIRE RD	42,240'E I-15 BOUNDARY	47,520'E I-15 BOUNDARY	5,280
BLM9013F50	VALLEY OF FIRE RD	47,520'E I-15 BOUNDARY	52,800'E I-15 BOUNDARY	5,280
BLM9013F55	VALLEY OF FIRE RD	52,800'E I-15 BOUNDARY	NATION PARK BOUNDARY	3,960
BLM9151F05	MORMON MESA/VIRGIN RIVER RD	3,145'E COTTONWOOD	8,425'E COTTONWOOD	5,280
BLM9151F10	MORMON MESA/VIRGIN RIVER RD	8,425'E COTTONWOOD	13,705'E COTTONWOOD	5,280
BLM9151F15	MORMON MESA/VIRGIN RIVER RD	13,705'E COTTONWOOD	18,985'E COTTONWOOD	5,280
BLM9151F20	MORMON MESA/VIRGIN RIVER RD	18,985'E COTTONWOOD	24,265'E COTTONWOOD	5,280
BLM9151F25	MORMON MESA/VIRGIN RIVER RD	24,265'E COTTONWOOD	29,545'E COTTONWOOD	5,280
BLM9151F30	MORMON MESA/VIRGIN RIVER RD	29,545'E COTTONWOOD	33,955'E COTTONWOOD	4,410
BLM9242F05	WARM SPRINGS RANCH RD	STATE HWY. #168	5,280'E STATE HWY. #168	5,280
BLM9242F10	WARM SPRINGS RANCH RD	5,280'E STATE HWY. #168	WARM SPRINGS CUT-OFF	250
BLM9242F15	WARM SPRINGS RANCH RD	WARM SPRINGS CUT-OFF	2,000'E WARM SPRINGS CUT-OFF	2,000
BLM9242F20	WARM SPRINGS RANCH RD	2,000'E WARM SPRINGS CUT-OFF	WHETTLE	1,390
BLM9242F25	WARM SPRINGS RANCH RD	WHETTLE	4,650'E WHETTLE	4,650
BLM9242F30	WARM SPRINGS RANCH RD	4,650'E WHETTLE	9,840'E WHETTLE	5,280
BLM9242F35	WARM SPRINGS RANCH RD	9,840'E WHETTLE	MUDDY RIVER	2,825
BLM9242F40	WARM SPRINGS RANCH RD	MUDDY RIVER	SIM	3,245
BLM9242F45	WARM SPRINGS RANCH RD	SIM	STATE HWY. #168	1,420
BLM9397F05	WHEELER PASS RD	CLARK CANYON	5,280'S CLARK CANYON	5,280
BLM9397F10	WHEELER PASS RD	5,280'S CLARK CANYON	10,560'S CLARK CANYON	5,280
BLM9397F15	WHEELER PASS RD	10,560'S CLARK CANYON	14,175'S CLARK CANYON	3,615
BLM9420F05	WHITE ROCK RD	U.S. HWY. #91	5,280'S U.S. HWY. #91	5,280
BLM9420F10	WHITE ROCK RD	5,280'S U.S. HWY. #91	10,560'S U.S. HWY. #91	5,280
BLM9420F15	WHITE ROCK RD	10,560'S U.S. HWY. #91	15,840'S U.S. HWY. #91	5,280
BLM9420F20	WHITE ROCK RD	15,840'S U.S. HWY. #91	21,120'S U.S. HWY. #91	5,280
BLM9420F25	WHITE ROCK RD	21,120'S U.S. HWY. #91	26,400'S U.S. HWY. #91	5,280
BLM9420F30	WHITE ROCK RD	26,400'S U.S. HWY. #91	31,680'S U.S. HWY. #91	5,280
BLM9420F35	WHITE ROCK RD	31,680'S U.S. HWY. #91	36,960'S U.S. HWY. #91	5,280
BLM9420F40	WHITE ROCK RD	36,960'S U.S. HWY. #91	42,240'S U.S. HWY. #91	5,280
BLM9420F45	WHITE ROCK RD	42,240'S U.S. HWY. #91	47,520'S U.S. HWY. #91	5,280
BLM9420F50	WHITE ROCK RD	47,520'S U.S. HWY. #91	50,160'S U.S. HWY. #91	2,640

RS-2477 ROADS

SECTION #	STREET NAME	FROM	TO	LENGTH
BLM9610F05	WALKING BOX / YKL RANCH RD	RAILROAD GRADE	27,615' N RAILROAD GRADE	27615
LAU5952E05	NEEDLES HWY	CALIFORNIA STATE LINE	5,280' N CALIFORNIA STATE LINE	5,280
LAU5952E08	NEEDLES HWY	5,280' N CALIFORNIA STATE LINE	9,990' N CALIFORNIA STATE LINE	4,710
LAU5952E11	NEEDLES HWY	9,990' N CALIFORNIA STATE LINE	AHA MACAV	1,105
LAU5952E14	NEEDLES HWY	AHA MACAV	1,105' N AHA MACAV	1,105
LAU5952E17	NEEDLES HWY	1,105' N AHA MACAV	6,385' N AHA MACAV	5,280
LAU5952E20	NEEDLES HWY	6,385' N AHA MACAV	8,815' N AHA MACAV	2,430
LAU5952E23	NEEDLES HWY	8,815' N AHA MACAV	14,095' N AHA MACAV	5,280
LAU5952E26	NEEDLES HWY	14,095' N AHA MACAV	14,860' N AHA MACAV	765
LAU5952E29	NEEDLES HWY	14,860' N AHA MACAV	20,140' N AHA MACAV	5,280
LAU5952E32	NEEDLES HWY	20,140' N AHA MACAV	25,105' N AHA MACAV	4,745
LAU5952E35	NEEDLES HWY	25,105' N AHA MACAV	CASINO DR	590
LAU5952E38	NEEDLES HWY	CASINO DR	LAUGHLIN	865
LAU5952E41	NEEDLES HWY	LAUGHLIN	DESERT MARINA	445
LAU5952E44	NEEDLES HWY	DESERT MARINA	SOUTH POINTE	625
LAU5952E47	NEEDLES HWY	SOUTH POINTE	JAMES A BILBRAY	470
LAU5952E51	NEEDLES HWY	JAMES A BILBRAY	BAY SANDS	1,470
LAU5952E54	NEEDLES HWY	BAY SANDS	CAL EDISON	765
LAU5952E57	NEEDLES HWY	CAL EDISON	RIO VISTA	1,615
LAU5952E60	NEEDLES HWY	RIO VISTA	EL MIRAGE	910
LAU5952E63	NEEDLES HWY	EL MIRAGE	PALM TERRACE	510
LAU5952E67	NEEDLES HWY	PALM TERRACE	LAS PALMAS	985
LAU5952E70	NEEDLES HWY	LAS PALMAS	ARIE	1,405
LAU5952E73	NEEDLES HWY	ARIE	1,255' N ARIE	1,255
LAU5952E77	NEEDLES HWY	1,255' N ARIE	BRUCE WOODBURY	240
LAU5952E80	NEEDLES HWY	BRUCE WOODBURY	COUGAR	5,260
LAU5952E83	NEEDLES HWY	COUGAR	375' N COUGAR	375
LAU5952E86	NEEDLES HWY	375' N COUGAR	LANDFILL RD	4,920
LAU5952E89	NEEDLES HWY	LANDFILL RD	735' N LANDFILL RD	735
LAU5952E92	NEEDLES HWY	735' N LANDFILL RD	STATE ROUTE #163	930
LAU5952E95	NEEDLES HWY OFF RAMP	NEEDLES HWY	STATE ROUTE #163	500
LAU5952W03	NEEDLES HWY ON RAMP	STATE ROUTE #163	NEEDLES HWY	500
LAU5952W07	NEEDLES HWY	STATE ROUTE #163	280' S STATE ROUTE #163	280
LAU5952W11	NEEDLES HWY	280' S STATE ROUTE #163	LANDFILL RD	1,385
LAU5952W15	NEEDLES HWY	LANDFILL RD	4,920' S LANDFILL RD	4,920
LAU5952W19	NEEDLES HWY	4,920' S LANDFILL RD	COUGAR	375
LAU5952W23	NEEDLES HWY	COUGAR	BRUCE WOODBURY	5,260
LAU5952W27	NEEDLES HWY	BRUCE WOODBURY	240' S BRUCE WOODBURY	240
LAU5952W31	NEEDLES HWY	240' S BRUCE WOODBURY	ARIE	1,255
LAU5952W34	NEEDLES HWY	ARIE	LAS PALMAS	1,405
LAU5952W37	NEEDLES HWY	LAS PALMAS	PALM TERRACE	1,050
LAU5952W40	NEEDLES HWY	PALM TERRACE	EL MIRAGE	510
LAU5952W43	NEEDLES HWY	EL MIRAGE	RIO VISTA	910
LAU5952W47	NEEDLES HWY	RIO VISTA	CAL EDISON	1,615
LAU5952W50	NEEDLES HWY	CAL EDISON	BAY SANDS	765
LAU5952W53	NEEDLES HWY	BAY SANDS	JAMES A BILBRAY	1,470
LAU5952W55	NEEDLES HWY	JAMES A BILBRAY	SOUTH POINTE	470
LAU5952W59	NEEDLES HWY	SOUTH POINTE	DESERT MARINA	625
LAU5952W62	NEEDLES HWY	DESERT MARINA	LAUGHLIN	445
LAU5952W65	NEEDLES HWY	LAUGHLIN	CASINO DR	865
LAU5952W67	NEEDLES HWY	CASINO DR	550' S CASINO DR	550
LAU5952W71	NEEDLES HWY	550' S CASINO DR	5,470' S CASINO DR	4,920
LAU5952W74	NEEDLES HWY	5,470' S CASINO DR	10,760' S CASINO DR	5,290

RS-2477 ROADS

SECTION #	STREET NAME	FROM	TO	LENGTH
LAU5952W77	NEEDLES HWY	10,760'S CASINO DR	14,055'S CASINO DR	3,295
LAU5952W80	NEEDLES HWY	14,055'S CASINO DR	16,935'S CASINO DR	2,880
LAU5952W83	NEEDLES HWY	16,935'S CASINO DR	22,215'S CASINO DR	5,280
LAU5952W87	NEEDLES HWY	22,215'S CASINO DR	24,640'S CASINO DR	2,425
LAU5952W90	NEEDLES HWY	24,640'S CASINO DR	AHA MACAV	1,105
LAU5952W93	NEEDLES HWY	AHA MACAV	1,105'S AHA MACAV	1,105
LAU5952W96	NEEDLES HWY	1,105'S AHA MACAV	6,385'S AHA MACAV	5,280
LAU5952W99	NEEDLES HWY	6,385'S AHA MACAV	CALIFORNIA STATE LINE	4,710
			Total	1,981,465
			Total Miles	375

Response to NDOT Gas Tax Findings

Street	From	To	NDOT Comment	County	Distance
Bath	Grand Canyon	330' w/o Grand	Not a road	Gravel road	330
Desperado	Rome	310' n/o Bath		Gravel road	310
Regena	Riley	330' e/o Riley	Can't find	On firemap	330
Riley	Regena	330' n/o Regena	Can't find	On firemap	330
Bonita Vista	Stange	330' n/o Stange	Dirt field	Possible development	330
Florine	Durango	345' w/o Durango	Not maintained (Rock)	N ½ dedicated	345
Kevin	Hickam	350' s/o Hickam	No street, block wall	Vacated, development	350
Riley	Craig	330' s/o Craig	Not maintained	E ½ dedicated	330
Stange	Riley	995' w/o Riley	No street, block wall	Vacated for development	995
Cheyenne	Shatz	Mt. Hood	No road from Shatz to Cheyenne	Paved, should stay	1,350
Mt. Hood	Cheyenne	1375' s/o Cheyenne	No access to road	Paved, should stay	1,375
Middlegate	Suncrest	210' n/o Suncrest	Private prop.	Paved	210
Rainbow	Tropicana	Blue Diamond	NDOT'S road	We now	28,190
Lindell	Teco	Sunset	Not maintained, pict's. #6,7,8	W ½ dedicated	660
Sunset	Lindell	305 w/o Lindell	Not maintained, Pict's. #6,7,8	N ½ dedicated	305
Grass Meadow	Tree Line	American Beauty	Same as Grass Meadow Dr.	Fully developed	1,375
Airport	461' s/o Ash	Lou	Road blocked off	Airport road realigned	1,930
Bryner	270' e/o Moapa Valley	1340' e/o Moapa Valley	Not on map #MVL1239S15	Wrong map.	1,070
Magnasite	Moapa Valley	Cemetery	No trespassing, private prop.	Road maintained	2,000
Serene	Mohawk	315' w/o Mohawk	No road	Gravel road, should stay	315
Rogers	Pamalyn	Martin	Not maintained	Gravel road, not maintained	660
Maule	515' w/o Luminary	995' w/o Luminary	Not found on map R20	Road is west of Eastern	480

41,565

Total Miles 7.9

NDOT Right-of-Way Maintained by Clark County

Street Name	From	To	Length	ROW width	Median width in Ft	Median Surface	CC Main Width	% CC Maint	Equip Length CC Maint
BLUE DIAMOND RD	LAS VEGAS BLVD	INDUSTRIAL	5290	150	C/L	No turn Lane/Median	10	6.7%	352.7
BOULDER HWY	SAHARA	RUSSELL	29825	200	58	See Comments	68	34.0%	10,140.5
CHARLESTON BLVD	25 TH ST	NELLIS	15900	100	13 +/-	A/C and Concrete	23	23.0%	3,657.0
CHEYENNE AVE	ROWLAND	TERRY	660	100	0	Center Turn Lane	10	10.0%	66.0
CHEYENNE AVE	GENTLE BREEZE	BRONCO	3325	100	4	445' of Concrete	14	14.0%	465.5
CHEYENNE AVE	PECOS	NELLIS	9745	100	2 to 4	1,695' of Concrete	13	13.0%	1,266.9
CRAIG RD	LAMB	LAS VEGAS BLVD	7585	120	34 +/-	Gravel	27	22.5%	1,706.6
FLAMINGO RD	RAINBOW	I-15 WESTBOUND ON RAMP NORTH	19845	120	2 to 22	See Comment	22	18.3%	3,638.3
FLAMINGO RD	PARADISE	BOULDER HWY	25815	120	2 to 13	See Comment	17.5	14.6%	3,764.7
I-515 FRWY	CHARLESTON BLVD	TROPICANA AVE	21915	160	23	Breakdown Lanes	23	14.4%	3,150.3
	I-515 ON/OFF RAMP @ CHARLESTON		4420	35	0		0		
	I-515 ON/OFF RAMP @ BOULDER HWY		4865	35	0		0		
	I-515 ON/OFF RAMP @ FLAMINGO		6700	35	0		0		
	I-515 ON/OFF RAMP @ TROPICANA		5945	35	0		0		
	I-15 ON/OFF RAMP @ BLUE DIAMOND		7765	30	0		0		
	1-15 ON/OFF RAMP @ STATE HWY # 146		10570	30	0		0		
JONES BLVD	BROOKS	CARTIER	2535	100	0	Center Turn Lane	10	10.0%	253.5
JONES BLVD	435'S O BANNON	O BANNON	435	100	13	Concrete	23	23.0%	100.1
JONES BLVD	DOE	415'N DOE	415	100	13	Concrete	23	23.0%	95.5
JONES BLVD	SAHARA	TROPICANA	16180	100	2 to 13	See Comments	17.5	17.5%	2,831.5
LAKE MEAD BLVD	PECOS	2,440'E LOS FELIZ	26535	100	4 to 13	See Comments	18.5	18.5%	4,909.0
LAMB BLVD	LAS VEGAS BLVD	SMILEY	10620	100	2 to 4	See Comments	13	13.0%	1,380.6

LAS VEGAS BLVD	SLOAN	PECOS	20180	100	2 to 23	See Comments	22.5	22.5%	4,540.5
LAS VEGAS BLVD	RUSSELL	STATE HWY #146 - LAKE MEAD	43775	125	4 to 58	See Comments	41	32.8%	14,358.2
MANDALAY BAY DR	INDUSTRIAL	85'E FRONTAGE RD	480	80	0	Center Turn Lane	10	12.5%	60.0
NELLIS BLVD	LAS VEGAS BLVD	TROPICANA	49325	100	2 to 13	See Comments	17.5	17.5%	8,631.9
RAINBOW BLVD	SAHARA	TROPICANA	16120	100	4 to 16	See Comments	20	20.0%	3,224.0
RUSSELL RD	LAS VEGAS BLVD	75'W I-15 OFFRAMP	3075	120	4	Concrete	14		
SAHARA AVE	RAINBOW	DECATUR	10275	150	4 to 22	See Comments	23	15.3%	1,575.5
SAHARA AVE	U.P. RAILROAD TRACKS	NELLIS	30180	100	4 to 15	See Comments	19.5	19.5%	5,885.1
SUNSET RD	LAS VEGAS BLVD	ANNIE OAKLEY	25210	100	3 to 13	See Comments	18	18.0%	4,537.8
TROPICANA AVE	INDUSTRIAL	BOULDER HWY	39065	100	2 to 15	See Comments	17.5	17.5%	6,836.4
		TOTAL LENGTH IN FEET	474,575						87,428
		TOTAL LENGTH IN MILES	89.9						16.6

APPENDIX F



KENNY C. GUINN
Governor

STATE OF NEVADA
DEPARTMENT OF TRANSPORTATION
1263 S. Stewart Street
Carson City, Nevada 89712

February 4, 2004

04 FEB -6 PM 1:49
FISCAL AND LEGISLATION DIVISION
JEFF FONTAINE, P.E., Director
In Reply Refer to:

LEGISLATIVE COUNCIL BUREAU
C/O RICK COMBS FISCAL DIVISION
401 SOUTH CARSON STREET
CARSON CITY NV 89701-4747

PSD 2.01

RE: Road Audit Progress Report for Fuel Tax Allocations

(NRS 365.550)

Dear Mr. Combs:

The intent of this letter is to update you on the Clark County BLM miles subject to a final audit that was approved by the advisory committee at the November 24th appeals hearing. NDOT personnel completed the audit on these roads January 13, 2004. Of the original 375 (BLM) miles that the county had claimed, 338 miles were found eligible for fuel tax per NRS 365.550. This addresses item 1 on the counties original appeal letter. Combined with 1688 miles from the original audit and the 10.24 miles from items 3 and 4 on the appeal letter the grand total awarded to the county will be 2036.24 miles. Michelle Gardner-Lilley and myself met with Scott Hansen and Clark County staff on January 26, 2004 to review the audit. It was agreed that the county would except the audited mileage. This mileage value will be used for Fiscal Year 2005 Fuel Tax allocations beginning July 1, 2004. If I can be of further assistance please feel free to contact me at 888-7036.

Sincerely,

Steve Jackson
Federal Programs Manager

Cc: Kent Cooper
Charlie Cerocke
Michelle Gardner-Lilley
Russ Law
Scott Hansen



APPENDIX G

NRS 361.260 Method of assessing property for taxation; appraisals and reappraisals.

1. Each year, the county assessor, except as otherwise required by a particular statute, shall ascertain by diligent inquiry and examination all real and secured personal property that is in his county on July 1 which is subject to taxation, and also the names of all persons, corporations, associations, companies or firms owning the property. He shall then determine the taxable value of all such property, and he shall then list and assess it to the person, firm, corporation, association or company owning it on July 1 of that fiscal year. He shall take the same action at any time between May 1 and the following April 30, with respect to personal property which is to be placed on the unsecured tax roll.

2. At any time before the lien date for the following fiscal year, the county assessor may include additional personal property and mobile and manufactured homes on the secured tax roll if the owner of the personal property or mobile or manufactured home owns real property within the same taxing district which has an assessed value that is equal to or greater than the taxes for 3 years on both the real property and the personal property or mobile or manufactured home, plus penalties. Personal property and mobile and manufactured homes in the county on July 1, but not on the secured tax roll for the current year, must be placed on the unsecured tax roll for the current year.

3. An improvement on real property in existence on July 1 whose existence was not ascertained in time to be placed on the secured roll for that tax year and which is not governed by subsection 4 must be placed on the unsecured tax roll.

4. The value of any property apportioned among counties pursuant to NRS 361.320, 361.321 and 361.323 must be added to the central assessment roll at the assessed value established by the Nevada Tax Commission or as established pursuant to an appeal to the State Board of Equalization.

5. In addition to the inquiry and examination required in subsection 1, for any property not reappraised in the current assessment year, the county assessor shall determine its assessed value for that year by:

(a) Determining the replacement cost, subtracting all applicable depreciation and obsolescence, applying the assessment ratio for improvements, if any, and applying a factor for land to the assessed value for the preceding year; or

(b) Applying a factor for improvements, if any, and a factor for land to the assessed value for the preceding year. The factor for improvements must reasonably represent the change, if any, in the taxable value of typical improvements in the area since the preceding year, and must take into account all applicable depreciation and obsolescence. The factor for improvements must be adopted by the Nevada Tax Commission in the manner required in NRS 361.261.

➤ The factor for land must be developed by the county assessor and approved by the Commission. The factor for land must be so chosen that the median ratio of the assessed value of the land to the taxable value of the land in each area subject to the factor is not less than 30 percent nor more than 35 percent.

6. The county assessor shall reappraise all real property at least once every 5 years.

7.1. For the fiscal year beginning July 1, 2005, all real property that was on the preceding year's assessment roll shall be increased in value, by the lesser of:

(a) the computed increase in value as prescribed in NRS 361.227; or

(b) no more than 6 percent.

Any new improvements made the following fiscal year shall not be subject to the 6 percent maximum increase. New real property improvements shall only be excluded from the maximum 6 percent increase the year that they first appeared on the assessment roll.

2. In counties where an annual reappraisal of the whole county is not performed every year, those areas in each county that are reappraised subsequent to any reappraisal that was effective July 1, 2005, will have the values that are subjected to this maximum increase, readjusted to reflect a new base value upon reappraisal. The adjusted value from that year forward will be subject to the lesser of:

(a) the computed increase in value as prescribed in NRS 361.227; or

(b) no more than 6 percent.

The assessor shall value all property as prescribed in NRS 361.227, but shall calculate the values, based upon this formula, in a separate record of each parcel or the within the record showing the actual assessed value prior to the mandatory adjustment required in this section.

3. Any land or improvement that experiences a change in use, shall have its value readjusted to a new base value that reflects the change in use. The adjusted value from that year forward will be subject to the lesser of:

(a) the computed increase in value as prescribed in NRS 361.227; or

(b) no more than 6 percent.

4. The provisions of this section do not apply to personal property either on the unsecured or secured roll.

8. The legislature shall appropriate funds to the Nevada Department of Taxation to be placed in a separate account, in order to assist those counties that do not have the resources to make the necessary technological changes to accommodate this implementation by July 1, 2005. The Nevada Department of Taxation shall assist those counties that petition them for financial aid, to ensure that this section is implemented timely and efficiently. The Nevada Department of Taxation shall conduct an audit of all counties prior to July 1, 2006, relative to this section and report back to the 2007 session of the Nevada State Legislature, that this section has been implemented correctly in each county.

9. The county assessor shall establish standards for appraising and reappraising land pursuant to this section. In establishing the standards, the county assessor shall consider comparable sales of land before July 1 of the year before the lien date.

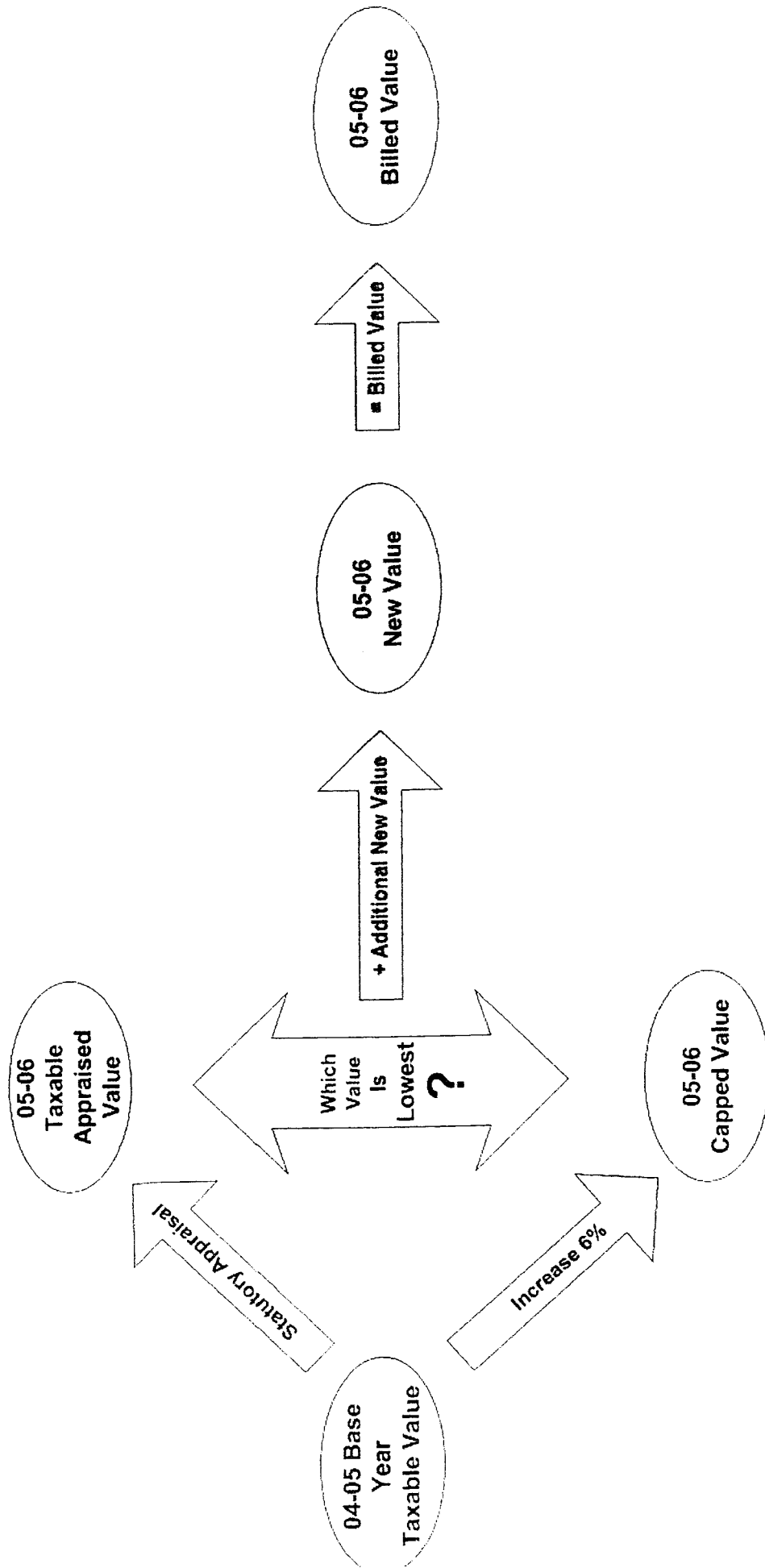
10. Each county assessor shall submit a written request to the board of county commissioners and the governing body of each of the local governments located in the county which maintain a unit of government that issues building permits for a copy of each building permit that is issued. Upon receipt of such a request, the governing body shall direct the unit which issues the permits to provide a copy of each permit to the county assessor within a reasonable time after issuance.

2005 PROPERTY TAX RELIEF PROPOSAL

The following outlines the reasons why this proposal is important and should be supported:

- Beginning July 1, 2005, most property tax bills for the taxpayers in Clark County will increase between 20 to 50 percent.
- Tax initiatives like California's Proposition 13, which treat identical properties unequally, would take up to five years to implement. While some services might be cut, government would most likely seek to make up their revenue losses in other ways; some which might be invisible to the taxpayer.
- This proposal can be enacted during the next session of the State Legislature that starts in February 2005.
- If enacted this proposal would provide immediate relief beginning with the July 1, 2005, tax bill.
- The immediate relief would be provided by capping the value of the property to no more than the actual value or 6%, which ever is less.
- New construction or improvements to property would not be subject to the cap the first year they are added to the tax roll; the allowed increase, not to exceed the 6% cap, would then be applied every year there after. Any legal change in use or zoning to the property that would result in the property's reappraisal, would not be subject to the 6% cap the first year, but would then be applied every year there after.
- In counties where one-fifth of the county is reappraised each year, the four-fifths in the non-reappraisal areas would be capped at the increase or 6 percent, which ever is less, until they are revalued. Once revalued, they would then be capped.
- This law would not apply to Business Personal Property, Aircraft or Unsecured Manufactured Homes.
- This proposal will protect our young families and the elderly from market circumstances over which they have no control.

ASSESSED VALUE 6% CAP



EFFECT OF 6% CAP ON PARCELS IN CLARK COUNTY

Greater Than 6% Increase

04-05 Value	
Taxable Base Value	
155,830	
Value	
\$1,607	
Taxes*	
Final Value - Base Year (All value types including New Construction and 04-05 Supplemental Value)	

05-06 Value				
Taxable Value	Capped Value	Additional Value	Billed Value	Non-Billed Value
200,830	165,180	0	165,180	35,650
\$2,072	\$1,704	\$0	\$1,704	\$368
Value of existing land and improvements after revaluation (includes 04-05 Supplemental Value)	04-05 Base Value multiplied by 1.06	Additional improvements added to the parcel during the appraisal year. (05-06 Supplemental Value and other new value)	Additional Value + the smaller of Taxable Value or Capped Value	Unassessed Taxable Value after applying Capped Value

06-07 Value				
Taxable Value	Capped Value	Additional Value	Billed Value	Non-Billed Value
224,830	175,091	0	175,091	49,739
\$2,319	\$1,806	\$0	\$1,806	\$513
Value of existing land and improvements after revaluation (includes 05-06 Supplemental Value)	05-06 Billed Value multiplied by 1.06	Additional improvements added to the parcel during the appraisal year. (06-07 Supplemental Value and other new value)	Additional Value + the smaller of Taxable Value or Capped Value	Unassessed Taxable Value after applying Capped Value

Greater Than 6% Increase + New Pool

04-05 Value	
Taxable Base Value	
155,830	
Value	
\$1,607	
Taxes*	
Final Value - Base Year (All value types including New Construction and 04-05 Supplemental Value)	

05-06 Value				
Taxable Value	Capped Value	Additional Value	Billed Value	Non-Billed Value
200,830	165,180	20,000	185,180	35,650
\$2,072	\$1,704	\$206	\$1,910	\$368
Value of existing land and improvements after revaluation (includes 04-05 Supplemental Value)	04-05 Base Value multiplied by 1.06	Additional improvements added to the parcel during the appraisal year. (05-06 Supplemental Value and other new value)	Additional Value + the smaller of Taxable Value or Capped Value	Unassessed Taxable Value after applying Capped Value

06-07 Value				
Taxable Value	Capped Value	Additional Value	Billed Value	Non-Billed Value
244,530	196,291	0	196,291	48,239
\$2,522	\$2,025	\$0	\$2,025	\$498
Value of existing land and improvements after revaluation (includes 05-06 Supplemental Value)	05-06 Billed Value multiplied by 1.06	Additional improvements added to the parcel during the appraisal year. (06-07 Supplemental Value and other new value)	Additional Value + the smaller of Taxable Value or Capped Value	Unassessed Taxable Value after applying Capped Value

* Using 2.9471 FY04-05 Preliminary Tax Rate for County Tax District 417

EFFECT OF 6% CAP ON PARCELS IN CLARK COUNTY

Greater Than 6% Increase

04-05 Value	
Taxable Base Value	
259,651	
Value	
Taxes*	
Final Value - Base Year	
(All value types including New Construction and 04-05 Supplemental Value)	

05-06 Value				
Taxable Value	Capped Value	Additional Value	Billed Value	Non-Billed Value
330,651	275,230	0	275,230	55,421
\$3,819	\$3,179	\$0	\$3,179	\$640
Value of existing land and improvements after revaluation (includes 04-05 Supplemental Value)	04-05 Base Value multiplied by 1.06	Additional improvements added to the parcel during the appraisal year. (05-06 Supplemental Value and other new value)	Additional Value + the smaller of Taxable Value or Capped Value	Unassessed Taxable Value after applying Capped Value

06-07 Value				
Taxable Value	Capped Value	Additional Value	Billed Value	Non-Billed Value
367,651	291,744	0	291,744	75,907
\$4,247	\$3,370	\$0	\$3,370	\$877
Value of existing land and improvements after revaluation (includes 05-06 Supplemental Value)	05-06 Billed Value multiplied by 1.06	Additional improvements added to the parcel during the appraisal year. (06-07 Supplemental Value and other new value)	Additional Value + the smaller of Taxable Value or Capped Value	Unassessed Taxable Value after applying Capped Value

Greater Than 6% Increase + New Pool

04-05 Value	
Taxable Base Value	
259,651	
Value	
Taxes*	
Final Value - Base Year	
(All value types including New Construction and 04-05 Supplemental Value)	

05-06 Value				
Taxable Value	Capped Value	Additional Value	Billed Value	Non-Billed Value
330,651	275,230	40,000	315,230	55,421
\$3,819	\$3,179	\$462	\$3,641	\$640
Value of existing land and improvements after revaluation (includes 04-05 Supplemental Value)	04-05 Base Value multiplied by 1.06	Additional improvements added to the parcel during the appraisal year. (05-06 Supplemental Value and other new value)	Additional Value + the smaller of Taxable Value or Capped Value	Unassessed Taxable Value after applying Capped Value

06-07 Value				
Taxable Value	Capped Value	Additional Value	Billed Value	Non-Billed Value
407,651	334,144	0	334,144	73,507
\$4,709	\$3,860	\$0	\$3,860	\$849
Value of existing land and improvements after revaluation (includes 05-06 Supplemental Value)	05-06 Billed Value multiplied by 1.06	Additional improvements added to the parcel during the appraisal year. (06-07 Supplemental Value and other new value)	Additional Value + the smaller of Taxable Value or Capped Value	Unassessed Taxable Value after applying Capped Value

* Using 3.3002 FY04-05 Preliminary Tax Rate for City of Las Vegas Tax District 200

EFFECT OF 6% CAP ON PARCELS IN CLARK COUNTY

Greater Than 6% Increase

04-05 Value
Taxable Base Value
302,740
Taxes*
\$3,497
Final Value - Base Year (All value types including New Construction and 04-05 Supplemental Value)

05-06 Value				
Taxable Value	Capped Value	Additional Value	Billed Value	Non-Billed Value
394,740	320,904	0		73,836
\$4,560	\$3,707	\$0		\$853
Value of existing land and improvements after revaluation (includes 04-05 Supplemental Value)	04-05 Base Value multiplied by 1.06	Additional improvements added to the parcel during the appraisal year. (05-06 Supplemental Value and other new value)	Additional Value + the smaller of Taxable Value or Capped Value	Unassessed Taxable Value after applying Capped Value

06-07 Value				
Taxable Value	Capped Value	Additional Value	Billed Value	Non-Billed Value
523,740	340,159	0		183,581
\$6,050	\$3,923	\$0		\$2,120
Value of existing land and improvements after revaluation (includes 05-06 Supplemental Value)	05-06 Billed Value multiplied by 1.06	Additional improvements added to the parcel during the appraisal year. (06-07 Supplemental Value and other new value)	Additional Value + the smaller of Taxable Value or Capped Value	Unassessed Taxable Value after applying Capped Value

Greater Than 6% Increase + New Pool

04-05 Value
Taxable Base Value
302,740
Taxes*
\$3,497
Final Value - Base Year (All value types including New Construction and 04-05 Supplemental Value)

05-06 Value				
Taxable Value	Capped Value	Additional Value	Billed Value	Non-Billed Value
394,740	320,904	40,000		73,836
\$4,560	\$3,707	\$462		\$853
Value of existing land and improvements after revaluation (includes 04-05 Supplemental Value)	04-05 Base Value multiplied by 1.06	Additional improvements added to the parcel during the appraisal year. (05-06 Supplemental Value and other new value)	Additional Value + the smaller of Taxable Value or Capped Value	Unassessed Taxable Value after applying Capped Value

06-07 Value				
Taxable Value	Capped Value	Additional Value	Billed Value	Non-Billed Value
563,140	382,559	0		180,581
\$6,505	\$4,419	\$0		\$2,086
Value of existing land and improvements after revaluation (includes 05-06 Supplemental Value)	05-06 Billed Value multiplied by 1.06	Additional improvements added to the parcel during the appraisal year. (06-07 Supplemental Value and other new value)	Additional Value + the smaller of Taxable Value or Capped Value	Unassessed Taxable Value after applying Capped Value

* Using 3.3002 FY04-05 Preliminary Tax Rate for City of Las Vegas Tax District 200

Based on incomplete data.
Projections are subject to change.

Assessment Projections
Effect of 6% Cap
SFR Properties: Random Selection

mo. Sales)		Using 5 Months for Sales for 06-07					Tax Effect 06-07					2 Year Savings
6% Cap Increase	Tax Save	06-07 Land	06-07 Taxable Total	Total % Increase (05 to 07)	% Land Increase (05 to 07)	Total % Increase (06 to 07)	% Land Increase (06 to 07)	# Sales (5 mo.)	05-06 Tax	06-07 Tax	6% Cap Increase	Save
152	263	101,000	250,820	17.30%	57.81%	0.80%	2.02%	126	2,539	2,978	439	161
449	589	429,000	845,200	16.07%	37.50%	1.93%	3.87%	73	7,478	8,680	1,202	476
323	108	324,000	598,460	14.11%	29.60%	5.65%	10.96%	63	5,386	6,146	760	343
145	553	127,000	325,120	35.97%	209.76%	5.52%	15.45%	114	2,418	3,288	870	154
154	416	156,000	318,400	26.15%	73.33%	3.24%	6.85%	103	2,573	3,246	673	164
209	850	303,000	523,740	73.00%	269.51%	32.88%	74.14%	48	3,484	6,027	2,543	222
126	965	203,000	334,011	62.13%	170.67%	6.71%	11.54%	20	2,100	3,405	1,305	134
225	1,253	321,000	549,171	49.16%	129.29%	7.02%	12.63%	9	3,753	5,598	1,845	239
111	464	125,000	270,311	49.91%	257.14%	14.39%	37.36%	47	1,852	2,776	924	118
249	1,075	247,000	487,240	35.25%	105.83%	2.53%	5.11%	5	4,145	5,607	1,461	264
110	350	101,000	230,600	44.49%	236.67%	15.53%	44.29%	47	1,837	2,654	817	117
133	232	79,000	235,580	22.14%	117.63%	4.90%	16.18%	56	2,219	2,711	491	141
115	265	136,000	263,320	40.57%	126.67%	17.39%	40.21%	22	1,924	2,704	780	122
69	214	60,000	165,271	26.87%	140.00%	1.85%	5.26%	12	1,150	1,460	309	73
116	315	85,000	243,831	29.13%	183.33%	5.63%	18.06%	49	1,939	2,504	565	123
116	544	159,000	292,900	52.83%	175.32%	14.01%	29.27%	27	1,938	2,962	1,024	123
93	217	97,000	192,331	42.12%	142.50%	18.48%	44.78%	67	1,557	2,213	656	99
163	424	150,000	336,000	42.37%	200.00%	17.07%	48.51%	21	2,716	3,866	1,151	173
158	219	133,000	307,740	18.94%	58.33%	4.06%	9.92%	9	2,638	3,137	499	168
44	94	40,000	83,551	31.47%	100.00%	10.59%	25.00%	74	731	961	230	47
140	440	124,000	287,040	41.65%	213.13%	13.44%	37.78%	23	2,332	3,303	971	148
72	80	89,000	156,941	49.91%	142.18%	33.07%	78.00%	1	1,205	1,806	601	77
46	57	36,000	87,200	17.52%	56.52%	3.56%	9.09%	24	762	896	134	48
70	43	52,000	131,940	15.80%	52.94%	5.60%	15.56%	19	1,170	1,355	185	74
66	152	115,000	171,631	35.54%	64.29%	13.19%	21.05%	18	1,105	1,498	393	70
68	76	45,000	125,131	13.62%	50.00%	0.81%	2.27%	31	1,131	1,285	154	72
95	204	90,000	171,311	23.86%	57.89%	4.26%	8.43%	20	1,592	1,971	380	101
44	38	46,000	83,171	15.24%	31.43%	3.74%	6.98%	49	741	854	113	47
42	15	42,000	71,020	16.39%	31.25%	7.57%	13.51%	33	702	817	115	45
64	40	49,000	103,100	11.94%	28.95%	1.98%	4.26%	18	1,060	1,186	127	67
59	91	54,000	100,020	17.64%	38.46%	2.04%	3.85%	67	978	1,151	173	62
100	141	73,000	196,671	21.27%	89.61%	5.92%	17.74%	17	1,665	2,020	354	106
96	366	159,000	224,830	44.28%	76.67%	11.95%	17.78%	31	1,600	2,309	709	102
179	638	163,000	367,651	41.59%	196.36%	11.19%	29.37%	3	2,988	4,231	1,243	190
113	468	120,000	244,720	49.93%	211.69%	14.50%	34.83%	6	1,878	2,816	938	119
115	403	149,000	251,320	51.11%	132.81%	18.93%	36.70%	24	1,914	2,892	978	122
100	150	61,000	175,080	24.99%	134.62%	8.69%	29.79%	25	1,663	2,079	416	106
269	1,189	354,000	640,280	46.76%	136.00%	10.72%	21.23%	6	4,480	6,575	2,095	285
Ave	343			33.40%	120.15%	9.50%	22.36%			Ave		568

Based on incomplete data.
Projections are subject to change.

Assessment Projections
Effect of 6% Cap

6/4/2004

SFR Properties: Random Selection

Using 11 Months for Sales - Change Projections for 05-06																				Tax Effect 05-06 (1)			
Subdivision	APN	TD	03-04 Tax Rate	Area	# Pcts	%	Sale Date	Sale Price	03 - 04 Taxable Total	Total % Increase (04 to 05)	04-05 Taxable Total	05-06 Taxable Total	Total % Increase (05 to 06)	04-05 Land	05-06 Land	% Land Increase (05 to 06)	# Sales (11)	04-05 Tax	05-06 Tax	Tax Increase (05 to 06)			
Sun City Aliante	124-17-510-049	250	3.3923	HBBA	571	0	May-04	302,600	40,000	Land	213,820	248,820	16.37%	64,000	99,000	54.69%	238	2,539	2,954	416			
Red Rock	164-02-215-006	420	2.9342	JBAB	600	0	Apr-04	1,125,000	240,000	Land	728,200	829,200	13.87%	312,000	413,000	32.37%	104	7,478	8,516	1,037			
Sun Colony	164-24-721-021	420	2.9342	JAB	264	0	Apr-04	607,592	185,000	Land	524,460	566,460	8.01%	250,000	292,000	16.80%	122	5,386	5,817	431			
Mission Horizon	179-31-115-042	505	2.8897	KHAC	985	0	May-04	383,472	N/A	N/A	239,120	308,120	28.86%	41,000	110,000	168.29%	160	2,418	3,116	698			
Anthem	191-24-211-005	516	2.9125	OAEB	265	0	Apr-04	489,900	N/A	N/A	252,400	308,400	22.19%	90,000	146,000	62.22%	151	2,573	3,144	571			
Lone Mtn	137-01-410-005	200	3.2877	JAAF	110	1	Mar-04	526,644	36,000	Land	302,740	394,740	30.39%	82,000	174,000	112.20%	99	3,484	4,542	1,059			
R.A. Homes	190-06-112-138	516	2.9125	OAAA	178	1	Mar-04	326,000	193,771	6.32%	206,011	313,011	51.94%	75,000	182,000	142.67%	37	2,100	3,191	1,091			
Anthem	190-07-315-055	516	2.9125	OACS	88	1	Apr-04	625,000	363,514	1.28%	368,171	513,171	39.38%	140,000	285,000	103.57%	16	3,753	5,231	1,478			
Amigo	177-27-711-213	635	2.9342	KCCL	525	2	Apr-04	310,000	170,620	5.68%	180,311	236,311	31.06%	35,000	91,000	160.00%	103	1,852	2,427	575			
Lynbrook	125-13-314-004	200	3.2877	HACC	26	3	Apr-04	517,500	320,771	12.30%	360,240	475,240	31.92%	120,000	235,000	95.83%	6	4,145	5,469	1,323			
Lynbrook	125-13-716-009	200	3.2877	HACC	763	3	Apr-04	228,000	151,800	5.14%	159,600	199,600	25.06%	30,000	70,000	133.33%	130	1,837	2,297	460			
Spring Mtn Ranch	125-08-317-013	200	3.2877	HDAN	307	4	May-04	350,000	181,351	6.36%	192,880	224,580	16.44%	36,300	68,000	87.33%	85	2,219	2,584	365			
Splendor Ridge	164-12-613-036	420	2.9342	CLAA	333	4	May-04	345,000	170,280	10.01%	187,320	224,320	19.75%	60,000	97,000	61.67%	48	1,924	2,304	380			
Copper Bluffs	001-08-511-028	901	2.5233	LGBH	151	6	Mar-04	181,000	135,651	-3.97%	130,271	162,271	24.56%	25,000	57,000	128.00%	30	1,150	1,433	283			
Gardens East	161-22-811-048	570	2.9342	FHBB	600	7	Apr-04	295,000	180,100	4.85%	188,831	230,831	22.24%	30,000	72,000	140.00%	79	1,939	2,371	431			
American West	178-18-416-020	505	2.8897	DPCL	433	10	May-04	360,000	178,431	7.41%	191,650	256,600	34.05%	57,750	123,000	112.99%	63	1,938	2,588	650			
Rancho Alta Mira	138-01-616-030	200	3.2877	ANCL	1354	10	May-04	180,000	128,051	5.69%	135,331	162,331	19.95%	40,000	67,000	67.50%	157	1,557	1,868	311			
South Shore	138-21-118-064	200	3.2877	BDAM	434	14	May-04	405,000	227,920	3.55%	236,000	287,000	21.61%	50,000	101,000	102.00%	49	2,716	3,302	587			
Creekside	138-28-613-039	200	3.2877	BBBD	1031	17	Dec-03	348,349	229,771	12.61%	258,740	295,740	14.30%	84,000	121,000	44.05%	20	2,638	3,015	377			
Rock Springs	163-08-215-021	200	3.2877	CKBG	483	19	May-04	439,000	193,751	7.26%	63,551	75,551	18.88%	20,000	32,000	60.00%	153	731	869	138			
Bluffs	138-23-816-015	200	3.2877	ACAN	45	19	May-04	189,000	94,740	10.50%	202,640	253,040	24.87%	39,600	90,000	127.27%	60	2,332	2,912	580			
Desert Park	140-08-111-002	340	2.9342	EUBJ	320	22	Apr-04	120,000	72,120	2.88%	74,200	84,200	13.48%	23,000	33,000	43.48%	44	762	865	103			
Kings Manor	140-28-710-014	340	2.9342	EHAT	300	23	Apr-04	209,900	112,480	1.30%	113,940	124,940	9.65%	34,000	45,000	32.35%	39	1,170	1,283	113			
Boulder City	186-09-415-045	50	2.4929	GBBB	620	25	Apr-04	224,000	115,491	9.65%	126,631	151,631	19.74%	70,000	95,000	35.71%	38	1,105	1,323	218			
Winterwood	161-04-712-028	340	2.9342	FOCE	489	25	Apr-04	157,000	108,540	1.47%	110,131	124,131	12.71%	30,000	44,000	46.67%	48	1,131	1,275	144			
McNeil Est	162-05-612-011	200	3.2877	CDBC	466	37	Mar-04	285,000	128,440	7.69%	138,311	164,311	18.80%	57,000	83,000	45.61%	45	1,592	1,891	299			
Parkdale	161-08-310-054	340	2.9342	FBCA	635	41	May-04	180,000	88,960	4.66%	72,171	80,171	11.08%	35,000	43,000	22.86%	77	741	823	82			
College Park	139-25-612-101	200	3.2877	ABBE	643	41	Apr-04	128,427	60,811	0.34%	61,020	66,020	8.19%	32,000	37,000	15.63%	70	702	760	58			
Twin Lakes	139-30-619-066	200	3.2877	DCCA	970	51	May-04	160,590	84,831	0.22%	85,020	98,020	15.29%	39,000	52,000	33.33%	39	1,060	1,163	104			
Southridge	162-03-722-004	200	3.2877	CNBI	473	24	Aug-99	185,000	155,531	4.27%	162,171	185,671	14.49%	38,500	62,000	61.04%	40	1,665	1,907	241			
Valley West (Buckley)	163-13-811-012	417	2.9342	CIAC	628	38	Jun-95	178,500	140,760	10.71%	155,830	200,830	28.88%	90,000	135,000	50.00%	65	1,600	2,062	462			
(Reilly)	163-07-613-011	200	3.2877	CKAF	104	16	Sep-03	387,000	253,480	2.43%	259,651	330,651	27.34%	55,000	126,000	129.09%	13	2,988	3,805	817			
The Lakes (Hobbs)	163-07-311-028	200	3.2877	CKAG	151	15	Jul-96	164,900	161,500	1.07%	163,220	213,220	30.94%	38,500	89,000	131.17%	14	1,878	2,459	581			
Sycamore Rdg (Berns)	137-25-211-010	200	3.2877	CWAF	217	8	Oct-96	130,400	154,211	7.85%	166,320	211,320	27.06%	64,000	109,000	70.31%	39	1,914	2,432	518			
Craig Revire (Schofield)	139-03-310-075	250	3.3923	AKCA	278	8	Jul-96	126,391	135,191	3.62%	140,080	161,080	14.99%	26,000	47,000	80.77%	45	1,663	1,913	249			
Dominion (Shale)	177-33-511-025	635	2.9342	KCDA	152	5	Dec-98	292,310	428,640	1.78%	436,280	578,280	32.55%	150,000	292,000	94.67%	16	4,480	5,939	1,458			
Average								308,249		4.99%			21.67%			78.03%							
Assumptions:																							
Prices level after 5/1/2004																							
Target Ratios remain unchanged																							
Tax Rates unchanged from 03-04														Note: Selected sales are not "median" sales of market areas or subdivisions									

Increase Attributable to Revaluation By Year

July 15, 2004

	99-00	00-01	01-02	02-03	03-04	04-05
% Of Increase Of Existing Property On Prior Year's Roll	5.17%	2.33%	2.50%	4.54%	2.73%	7.27%
Present Value Of Last Year's Roll	25,613,565,690	28,667,682,743	31,477,245,489	35,260,565,102	38,810,104,956	44,603,229,293
Total Value Of New Land and Construction	2,402,566,606	2,040,913,487	2,253,119,982	2,517,408,336	2,769,035,680	2,457,860,750
Total Taxable Value	28,016,132,296	30,708,596,230	33,730,365,471	37,777,973,438	41,579,140,636	47,061,090,043
% Of Increase Of ALL Property	15.03%	9.61%	9.84%	12.00%	10.06%	13.18%

Note: Increase Attributable to Reval also includes land formerly exempt and increases due to change in legal use.

Net Assessed Value - taken from June Roll Close (Value sent to Treasurer's Office to be billed)

Supplemental Value - taken from most current billed value from previous year (Includes BOC, BOE changes)

Land & Imp New Construction Value - total of Imps New Construction & Land New Construction from the October Seg Report

*04-05 figures for New Construction Value taken from the March Seg Report

APPENDIX H

Angle-Gustavson
Property Tax Reform Petition

Explanation - Matter in ***bolded italics*** is new; matter between brackets [~~omitted material~~] is material to be omitted.

THE PEOPLE OF THE STATE OF NEVADA DO ENACT AS FOLLOWS:

Section 1. Article 10 of the Constitution of the State of Nevada is hereby amended by adding thereto a new section, to be designated section 6, to read as follows:

Sec. 6. 1. Except as otherwise provided in subsection 2:

(a) The maximum amount of tax ad valorem that may be levied on real property is 1 percent of the taxable value of the property. This limit does not apply to taxes ad valorem levied to pay the interest and principal of any indebtedness approved on or after the effective date of this petition by two-thirds of the votes cast by voters voting on the question in the taxing district to which it applies.

(b) Except as otherwise provided in paragraphs (c) and (d), the taxable value of real property is the taxable value from which the assessed value for the Fiscal Year 2001-2002 was calculated but, if the property was not appraised or reappraised for that fiscal year, the taxable value determined by appraisal or reappraisal for a subsequent Fiscal Year may be appropriately adjusted to determine the taxable value as of the Fiscal Year 2001-2002.

(c) If the ownership of real property is transferred to the extent of one-half or more of the total interest in the property, except a transfer to or between spouses, to or from a separate legal entity of which the transferor is the beneficial owner, or to a child or grandchild of the transferor, the taxable value of the property must be redetermined as of the date of transfer of the property. If new improvements to real property are constructed, except to replace existing improvements destroyed by natural disaster or other casualty, or existing improvements are materially enhanced, the taxable value of the property must be increased by the full cash value of the new improvement or enhancement. If real property is converted to another use, the taxable value of the property must be redetermined after the conversion by appraisal at its full cash value in accordance with the new use of the property.

(d) The taxable value of real property must be increased from year to year by the lesser of:

(1) The percent of increase in the Consumer Price Index for All Urban Consumers compiled by the Federal Bureau of Labor Statistics for the preceding calendar year, if that Index increases; or

(2) Two percent.

The taxable value must be decreased from year to year by the percent of decrease in the Consumer Price Index for All Urban Consumers compiled by the Federal Bureau of Labor Statistics for the preceding calendar year, if that Index decreases. The Legislature shall provide by law for another appropriate method of determining a percentage of increase or decrease in the average annual cost of living if the Index specified in this section ceases to be compiled.

(e) The Legislature may provide by law the circumstances under which:

(1) An owner domiciled in this state who has attained the age of 62 years may replace his principal residence with another of comparable value and transfer to the new residence the taxable value of the old residence for the purpose of limiting the ad valorem tax on the property.

(2) A new improvement may be constructed, or an existing improvement enhanced, without change in the taxable value of real property if the construction or enhancement is appropriate to protect the safety of the occupants or improve accessibility to the disabled.

(3) An owner whose real property is taken by the exercise of eminent domain may replace that property with property of comparable value and transfer to the new property the taxable value of the old property for the purpose of limiting the ad valorem tax on the property.

(f) No tax may be imposed on the sale or other transfer of real property which did not exist on the date this section becomes effective.

2. The application of any provision of subsection 1 that would cause an impairment of the contract for any bonds or other obligations that are outstanding on the effective date of this petition must be held in abeyance until those bonds or other obligations have been discharged in full.

Section 2. Section 1 of Article 10 of the Nevada Constitution is hereby amended to read as follows:

Section 1. 1. ~~{The}~~ **Except as otherwise provided in Section 6 of this Article, the** legislature shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, real, personal and possessory, except mines and mining claims, which shall be assessed and taxed only as provided in section 5 of this article.

2. Shares of stock, bonds, mortgages, notes, bank deposits, book accounts and credits, and securities and choses in action of like character are deemed to represent interest in property already assessed and taxed, either in Nevada or elsewhere, and shall be exempt.

3. The legislature may constitute agricultural and open-space real property having a greater value for another use than that for which it is being used, as a separate class for taxation purposes and may provide a separate uniform plan for appraisal and valuation of such property for assessment purposes. If such plan is provided, the legislature shall also provide for retroactive assessment for a period of not less than 7 years when agricultural and open-space real property is converted to a higher use conforming to the use for which other nearby property is used.

4. Personal property which is moving in interstate commerce through or over the territory of the State of Nevada, or which was consigned to a warehouse, public or private, within the State of Nevada from outside the State of Nevada for storage in transit to a final destination outside the State of Nevada, whether specified when transportation begins or afterward, shall be deemed to have acquired no situs in Nevada for purposes of taxation and shall be exempt from taxation. Such property shall not be deprived of such exemption because while in the warehouse the property is assembled, bound, joined, processed, disassembled, divided, cut, broken in bulk, relabeled or repackaged.

5. The legislature may exempt motor vehicles from the provisions of the tax required by this section, and in lieu thereof, if such exemption is granted, shall provide for a uniform and equal rate of assessment and taxation of motor vehicles, which rate shall not exceed five cents on one dollar of assessed valuation.

6. The legislature shall provide by law for a progressive reduction in the tax upon business inventories by 20 percent in each year following the adoption of this provision, and after the expiration of the 4th year such inventories are exempt from taxation. The legislature may exempt any other personal property, including livestock.

7. No inheritance tax shall ever be levied.

8. The legislature may exempt by law property used for municipal, educational, literary, scientific or other charitable purposes, or to encourage the conservation of energy or the substitution of other sources for fossil sources of energy.

9. No income tax shall be levied upon the wages or personal income of natural persons. Notwithstanding the foregoing provision, and except as otherwise provided in subsection 1 of this section, taxes may be levied upon the income or revenue of any business in whatever form it may be conducted for profit in the state.

10. The legislature may provide by law for an abatement of the tax upon or an exemption of part of the assessed value of a single-family residence occupied by the owner to the extent necessary to avoid severe economic hardship to the owner of the residence.

County of **(Only registered voters of this county may sign below)**

		This space for office use only	
1	PRINT YOUR NAME: (last name, first name, initial)	RESIDENCE ADDRESS ONLY	
	YOUR SIGNATURE DATE / /	CITY COUNTY	
2	PRINT YOUR NAME: (last name, first name, initial)	RESIDENCE ADDRESS ONLY	
	YOUR SIGNATURE DATE / /	CITY COUNTY	
3	PRINT YOUR NAME: (last name, first name, initial)	RESIDENCE ADDRESS ONLY	

PAGE 2 OF 4

	YOUR SIGNATURE DATE / /	CITY COUNTY	
4	PRINT YOUR NAME: (last name, first name, initial)	RESIDENCE ADDRESS ONLY	
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16	PRINT YOUR NAME: (last name, first name, initial)	RESIDENCE ADDRESS ONLY	
	YOUR SIGNATURE DATE / /	CITY COUNTY	
17	PRINT YOUR NAME: (last name, first name, initial)	RESIDENCE ADDRESS ONLY	
	YOUR SIGNATURE DATE / /	CITY COUNTY	

Both of the following Affidavits must be completed and signed.

Affidavit of Circulator

(to be signed by circulator)

State of Nevada

County of

I, , (print name), being first duly sworn under penalty of perjury, depose and say: (1) that I reside at(print street, city and state); (2) that I am 18 years of age or older; (3) that I personally circulated this document; (4) that all the signatures were affixed in my presence; (5) that I believe them to be genuine signatures; and (6) that each individual who signed was at the time of signing a registered voter in the county of his or her residence.

.....
Signature of Document Signer

Subscribed and sworn to (or affirmed) before me

this ____ day of _____, ____.

.....
Notary Public (or other person authorized to administer an oath)

Affidavit of Document Signer

(to be signed by the circulator if he/she is a registered voter; if circulator is not a registered voter, then one of the signers of the document may complete this affidavit)

State of Nevada

County of

I, , (print name), being first duly sworn under penalty of perjury, depose and say: (1) that I believe all of the signatures affixed to this petition are genuine; and (2) that I believe each individual who signed was at the time of signing a registered voter in the county of his or her residence.

.....
Signature of Document Signer

Subscribed and sworn to (or affirmed) before me

this ____ day of _____, ____.

.....
Notary Public (or other person authorized to administer an oath)

APPENDIX I



ADMINISTRATIVE SERVICES
1616 Eighth Street, Minden, Nevada 89423

Claudette Springmeyer
COMPTROLLER

775-782-8087
FAX: 775-782-9031

Memorandum

DATE: July 19, 2004

TO: THE LEGISLATIVE COMMITTEE FOR LOCAL
GOVERNMENT TAXES AND FINANCE

FROM: Claudette Springmeyer, Study Group Coordinator *Claudette*

RE: Effects of the Expansion of Wireless Telecommunication Services
on Local Government Revenues

Potential Problem- As you're all aware, communication technology is changing rapidly. Many homes are choosing cell phones versus traditional land line phones. With franchise fees and taxes based on the traditional service, there is a limited, and most likely, a diminishing revenue base. In fact, AT&T has recently begun a nationwide marketing strategy to gain back some of the long distance customers. If you currently have a broad-band connection in your home, AT&T will connect you to a VoIP telephone that is not subject to state or local taxes.

Regulating Statutes- The regulatory statutes are located in Chapter 704 of the NRS. Revenues are also addressed in Chapter 354. NRS 354.59883, "Limitations of fees applicable to public utilities" was enacted in 1997 as a direct result of the federal Telecommunications Act of 1996. If a city or county opts they may collect from "...a public utility that sells or resells personal wireless services, 5 percent of its gross revenue from the first \$15 charged monthly for each line of access for each of its customers whose place of primary use is located within the jurisdiction of the city or county."

Local Governments Assessing Tax- It appears that only the largest counties, Clark, Washoe and Carson and cities within them are charging the wireless fee described above.

A.C.R. 2 Committee, Telecommunication Services in Nevada- I attended some of these meetings, chaired by Assemblyman Parks, to track any related areas of study. While this committee's focus was different, some of the information presented was helpful. Presentations made to the committee from various sources include "Background on the Telecommunications Industry and the Promise of Competition" suggesting a greater evolution of the migration from analog to digital and narrowband to broadband; "An Explanation of the Nevada Universal Service Fund; and "The Federal Universal Fund and Nevada"; and "Telecommunication Subsidies in Nevada".

Internet Access Tax Moratorium- On a national level, S.150 recently passed compromise legislation offering a four-year extension and some provisions for states already taxing DSL (Digital or Direct Subscriber Lines). Additionally, provisions were made for voice-over Internet protocol services. Separate legislation has been passed in the House of Representatives. H.R. 49, passed by a large margin, provides a permanent moratorium. There may be a conference on the differing bills.

PUC Meeting- I met with a few PUC staff members including Jeff Galloway, Financial Analyst, David Noble, Assist. Staff Counsel, and Yasuji Otsuka, Sr. Economist. Those providing CMRS (Commercial Mobile Radio Service) must register with the PUC and pay \$200 annually. Many don't file and of those who do, several don't pay the fee. The only way the PUC finds out about those providing services and not registered is through billing complaints.

Wireless/Broadband is controlled by the FCC and Nevada statutes prohibit the regulation of Broadband (NRS 704.684). Recent court rulings have expanded the definition of Broadband (Cable service is defined as Broadband). It appears that changes need to be made at the federal level. Including our President, the Chairman of the FCC and several legislators, there doesn't seem to be any appetite to tax or regulate internet services including Voice Over the Internet.

Summary- It is difficult to measure the declining revenues in telephone franchise fees when there is such an increase in customers due to the growth we are experiencing. However, we should continue to monitor this situation.

APPENDIX J

Advisory Committee Recommendation Regarding Possible Changes to Statutory Provisions Regarding the Appraisal and Valuation of Agricultural and Open-Space Real Property

Recommendation – At the Advisory Committee meeting to be conducted on August 19, 2004, the Advisory Committee will consider the proposals submitted by Mr. H. William Brooks for changes to the statutory provisions regarding the appraisal and valuation of agricultural and open-space real property. It is anticipated that the Advisory Committee will make a recommendation to the Legislative Committee regarding whether any of the proposals submitted by Mr. Brooks should be considered by the Legislative Committee in its work session.

Background Information -- In an effort to maintain, preserve and conserve agricultural and open-space lands and to provide for the enjoyment of the natural resources and scenic beauty of the state of Nevada, the Legislature created in 1975 a separate plan for the appraisal and valuation of agricultural and open-space lands. The Legislature also included within the definition of "open-space use" a use which would preserve sites designated as historic.

At the time the separate plan for the appraisal and valuation of agricultural and open-space lands was created, the state of Nevada assessed property taxes based on the full cash or market value of the property. Rather than basing the assessment of agricultural and open-space land on its market value, the assessment was based on the ability of the land to produce income. For example, if a one-acre parcel of land in an urban area was used as agricultural land, it would be valued the same as a one-acre parcel of land put to the same agricultural use in a rural area, regardless of the market values of the two parcels.

In 1981 the state discarded its old market value assessment system in favor of a taxable value system that includes a combination of the market value of land and the replacement cost of improvements to land. Such a valuation still cannot exceed the market value approach and in most cases produces a value that is far less than market value.

Mr. H. William Brooks indicated at the December 17, 2003 meeting of the Legislative Committee that he was concerned that certain assessments in the Town of Genoa were excessively low due to the provisions of Chapter 361A. He indicated that the system resulted in owners of agricultural or open-space use assessment land paying much lower property taxes than the owners of other land in the Town of Genoa. Mr. Brooks met with staff of the Committee and the Department of Taxation and presented to the Committee on May 13, 2004, various recommendations to address his concerns with respect to the current system of assessing agricultural, open-space and historic real property.

At the May 13, 2004, Legislative Committee meeting, various opponents of Mr. Brooks' recommendations testified that the recommendations would have an adverse impact on the agricultural industry in Nevada and that the recommendations to amend the provisions relating to historical structures were unnecessary and would lead to people being unable to afford to keep their historic homes in a historic condition. No one other than Mr. Brooks testified in favor of the recommendations.

The recommendations set forth by Mr. Brooks at the May 13, 2004 meeting are provided below:

Recommendation #1 *(If adopted, all other recommendations are unnecessary)*

Repeal the provisions of Chapter 361A of NRS in their entirety and treat agricultural and open-space lands the same as other lands for the purposes of assessing property taxes.

Mr. Brooks indicates that repealing the provisions of Chapter 361A would place all taxpayers on an equal footing and that revenues received by the state and local governments will be enhanced as a result. Mr. Brooks believes that the current system is not consistent with Article 10, Section 1 of the *Constitution of the State of Nevada*, which requires a uniform and equal rate of assessment and taxation.

Recommendation #2 *(If adopted, recommendations #3 and #4 are unnecessary)*

Eliminate historic sites from the definition of open-space and treat historic sites the same as other lands for the purposes of assessing property taxes.

Mr. Brooks indicates that historic sites already receive a reduction in property taxes because they are all fully depreciated due to their age. The depreciation received by those properties is sufficient to compensate the owners for the increased costs of maintaining the historic designation for those properties. Mr. Brooks also believes that certain owners may receive the duplicate benefit of having their homesteads receive the benefits of an historic open-space use assessment while the land surrounding the homestead benefits from an agricultural use assessment.

Recommendation #3 *(Consistent with all recommendations except #1 and #2)*

For the purposes of Chapter 361A of NRS, prohibit the Office of Historic Preservation of the Department of Cultural Affairs from designating as historic a building or structure that has been removed from its original location and that has no significant historical relationship to the parcel of land on which it is currently located.

Currently a building or structure that has been removed from its original location but which is significant primarily for its architectural value, or which is the surviving structure most importantly associated with a historic person or event can be designated by the State Historic Preservation Office as a historic site.

Mr. Brooks contends that if a building or structure is going to be eligible for favorable tax treatment there should be some historical relationship between the structure or building and the parcel on which the structure or building is located.

Recommendation #4 *(Consistent with all recommendations except #1 and #2)*

Clarify that a county or city may not approve an application for open-space use assessment filed by an applicant based on the historic nature of the property unless the property has been designated as historic by the Office of Historic Preservation of the Department of Cultural Affairs.

Although the term "open-space use" is defined in NRS 361A.050 as the current employment of land, the preservation of which would preserve sites designated as historic by the Office of Historic Preservation, there are no provisions which specifically prohibit a county or city from approving an open-space use assessment for a site that has not received such a designation.

Mr. Brooks indicates that the statutes should be clarified to ensure that a county or city does not approve an application for open-space use assessment filed by an applicant based on the historic nature of the property unless the Office of Historic Preservation has designated the site as historic.

Recommendation #5 *(Consistent with all recommendations except #1)*

Require a County Assessor to inspect the property for which an application for agricultural use assessment or open-space use assessment has been approved not less than once every five years to ensure that the parcel for which the agricultural or open-space use assessment was granted has not been converted to a higher use. If, after conducting such an inspection, the County Assessor determines that a building or structure that has been designated as historic by the Office of Historic Preservation has been improved or otherwise altered, require the County Assessor to notify the Office of Historic Preservation and request a decision from that office regarding whether the historic designation is still warranted.

Mr. Brooks indicates that the properties receiving the benefit of an agricultural or open-space use assessment should be reviewed periodically to ensure that the properties still qualify for the special system of assessment.

Recommendation #6 *(Consistent with all recommendations except #1)*

For agricultural and open-space use assessments, increase the period for which the property owner must pay deferred tax as a result of converting the land to a higher use from 7 years to 30 years.

Currently if agricultural or open-space use properties are converted to a higher use, the County Assessor is required to determine the difference between the taxable value of the property and the agricultural or open-space use assessment value for the fiscal year in which the property was converted to a higher use and the previous six fiscal years for which the property benefited from a reduced assessment. The property owner at the time of the conversion to a higher use is then required to pay the difference (or the deferred amount) for the current fiscal year and the preceding six fiscal years.

Mr. Brooks indicates that extending the period for which a property owner who converts agricultural or open-space land to a higher use is required to pay deferred taxes will increase the incentive to continue to use the property for agriculture or for open-space.

Recommendation #7 (Consistent with all recommendations except #1)

Provide that if agricultural use assessment land is employed as a business venture for profit which produces income from non-agricultural pursuits and the minimum gross income from those non-agricultural pursuits exceeds the minimum gross income from the agricultural pursuits on that land in any given fiscal year, the land has been converted to a higher use.

Conducting non-agricultural pursuits for a profit on agricultural use assessment land does not currently qualify as a conversion of the land to a higher use unless there is a physical alteration of the surface of the property enabling it to be used for a higher use.

Mr. Brooks indicates that a parcel should not continue to receive an agricultural use assessment if the income generated from non-agricultural pursuits conducted on the land exceeds the income generated from the agricultural pursuits conducted on the land.

APPENDIX K

SUGGESTED LEGISLATION

The following Bill Draft Requests will be available during the 2005 Legislative Session, or can be accessed after "Introduction" at the following Web site: <http://www.leg.state.nv.us/73rd/BDRList/page.cfm?showAll=1>.

- | | |
|------------|---|
| BDR 17-421 | Extends sunset date of the Legislative Committee for Local Government Taxes and Finance to June 30, 2011. |
| BDR C-422 | Proposes to amend Nevada Constitution to provide requirements for enactment of property and sales tax exemptions. |
| BDR 32-423 | Makes various changes concerning distribution of revenue from tax on certain motor vehicle fuel. |