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AJR8

Mr. Chairman and member of the committee:

For the record my name is Jeff Johnson. I am the Humboldt County Assessor and President of the Nevada Assessor's Association and I am here today on behalf of the Assessor's Association.

I am here on behalf of the Assessor's Association in opposition to AJR8. We believe this will at the very least violate the part of section 1 that requires uniform and equal assessment. Another problem is where the legislature may require any depreciation and obsolescence accumulated during the previous ownership be excluded. My question is how much of the depreciation and obsolescence? Will you folks know how much can be removed before the property exceeds full cash value and now violates another statute? Wouldn't the legislature also be performing the duties of an appraiser by making these adjustments?

K-1 OF 1

ASSEMBLY COMMITTEE ON TAXATION  
DATE: 4/1/03 ROOM: 3142 EXHIBIT  
SUBMITTED BY: JEFF JOHNSON

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