

**MINUTES OF THE MEETING
OF THE
ASSEMBLY COMMITTEE ON GROWTH AND INFRASTRUCTURE**

**Seventy-Third Session
March 3, 2005**

The Committee on Growth and Infrastructure was called to order at 1:45 p.m. on Thursday, March 3, 2005. Chairman Richard Perkins presided in Room 4100 of the Legislative Building, Carson City, Nevada. [Exhibit A](#) is the Agenda. All exhibits are available and on file at the Research Library of the Legislative Counsel Bureau.

COMMITTEE MEMBERS PRESENT:

Mr. Richard Perkins, Chairman
Ms. Chris Giunchigliani, Vice Chairwoman
Ms. Francis Allen
Mr. Bernie Anderson
Mr. Tom Grady
Mr. Lynn Hettrick
Mrs. Marilyn Kirkpatrick
Ms. Sheila Leslie
Mr. Harry Mortenson
Mr. David Parks
Ms. Peggy Pierce
Mr. Scott Sibley
Ms. Valerie Weber

COMMITTEE MEMBERS ABSENT:

None

GUEST LEGISLATORS PRESENT:

None

STAFF MEMBERS PRESENT:

Brenda Erdoes, Legislative Counsel
Susan Scholley, Committee Policy Analyst
Russell Guindon, Deputy Fiscal Analyst

Gregory Sharpy, Committee Secretary

OTHERS PRESENT:

None

Chairman Perkins:

[Meeting called to order and roll called.] On our agenda today is a discussion of constitutional and related statutory provisions on property taxes throughout the United States. This way we can get the best information in front of us as we get our arms around this issue.

This may be a short meeting, but I do not want you to think that we do not have anything to do or are not working towards a solution for property tax relief. The things that we have been talking about over the past few days are very complicated issues and there are various models that are being formulated for the Committee's information. Those will probably not be ready until early next week. There are a lot of things in play and we are going to have to wait for them to work themselves out.

Brenda Erdoes, Legislative Counsel:

You should have a survey in front of you ([Exhibit B](#)). It is good information. Susan Scholley and the Research Division put this together, and I think it is something that you want to put in your notebook for reference purposes. You should also have *Guide to Property Taxes: Property Tax Relief*. That is something that will be beneficial to you as well. What I was going to do today was talk to you about the potential for a constitutional amendment. I think, in most of the discussions we have had about how to fix the problems with the spikes in property values and the property tax bills going up, that in addition to a tax bill there is a likelihood that you would also like to propose a constitutional amendment. The reason that you might want to do that is because the "uniform and equal" clause in our *Constitution* has been construed by our courts in Nevada very strictly, meaning that you must have a uniform rate of assessment, you have to have uniform standards across the state. In a state like Nevada, where you have large and small county populations with different structures of government, it may be problematic to continue with the uniform and equal clause that is restrictive on the Legislature and how taxes can be levied. What I would like to talk about with you today is what our options are as far as a constitutional amendment goes.

[Brenda Erdoes, continued.] You have heard the presentation on what the uniform and equal clause is in Nevada. We thought it might be helpful to tell you what it is like in other states and how they handle their property tax issues. It is actually fairly entertaining, even though it may be dry, but the other states are all over the board in terms of what they do. Additionally, you will find, if you look at the cases, there are uniform and equal clauses that are very similar to ours that have been construed in a completely different manner so that the Legislature had the ability to do exemptions, classifications, split rolls, and other things like that. Then there are states like ours. Basically, you have in front of you a 47-state survey of constitutional provisions relating to property taxes, and I need to note that the statutory provisions that construe these are not included. Also, the constitutional limits on revenue are not included; that is a whole other subject.

We found some similarities. Most states exempt charities, schools, and public lands from taxation. Initially, some of the constitutions were fairly simple, while some have gotten very complex over the years. They just continue to add things as needed. Beginning in the 1970s and continuing to present day, amendments to the state constitutions for property tax relief have made for a very complex system of taxation. California and Oregon are excellent examples.

Oregon, as you will find, will be used as an example a fair amount because they have a system like a cap where they rebase their property on a base year. It has been about 10 years since they have changed their system. So they would go back to that base year, 10 years earlier, and when you talk to the people in Oregon who do the taxes, they will tell you that it is a very complex and administrative system that takes a great deal of time to administer. It may be something you do not want to head for in looking at the experience that is out there.

At the same time, though, it is a way to make the uniform and equal clause work. Many states have uniform and equal either with or without exemptions, but most of the state constitutions allow for the classification of property or for exemptions made by the legislature. Actually, either of those things would probably help you out in this state because that is the biggest thing we are running up against when trying to find a solution to the current problem: the fact that you cannot presently, under the uniform and equal clause, treat commercial property differently than residential property. You cannot treat single-family residences differently than a business property. That can really make a difference in terms of the tax situation and how you make the taxes work for everybody.

[Brenda Erdoes, continued.] We do have some exemptions in our *Constitution* and we talked about those, charitable and educational, but they are not exemptions that are fixed. When we begin looking at our options for putting together a constitutional amendment, some of the options that we can throw out there are eliminating the uniform and equal clause or make it applicable by county, which we have seen in some constitutions. You could eliminate all the way down to taxing districts or by county. You could have assessment increases be allowed across the board, limited annually, or over time. There are assessment rollbacks to a certain year that can be granted, if you want to go back to a time before the spikes occurred. You hear a lot about "circuit breakers," where it is a sliding scale with a set rebate that is a fixed amount or percentage of tax paid. You could also have a threshold set to ensure that taxes do not exceed a percentage of household income or something like that. Again, if you do something like that you will need to change the *Constitution* or it will not be applied uniformly to all of the property across the board. Any time you bring in a component like household income, you are going to violate uniform and equal clauses as they have been interpreted in this state.

As I said before, you can leave the uniform and equal clause in, but allow the Legislature to provide for exemptions and let it be completely up to the Legislature or have guidelines in the *Constitution*. Some examples that we found were exemptions for certain uses or specific exceptions. We already have charitable and educational uses, and we have environmental as well. You could have economic development, redevelopment, or just leave it completely open for the Legislature to put in any needed exemptions over time as the circumstances change. We found some "homestead exemptions," which is a little different from what you think of a homestead, but here, it would be an exemption for the residential property that you live in. Maybe you exempt a certain dollar amount of the assessed valuation, so each person would get one homestead exemption, which could be a dollar amount or percentage for the home that they actually reside in. You could have a "longevity of occupancy" that could be a basis for tax relief if you have been in your home for 20 or 30 years. You could give those folks an exemption or reduce their taxes by a certain percentage.

You can relate all of these things back to a different tax rate for owner-occupied residences when compared to rental property or property that is owned for other purposes. You can also take care of these things by tax levies. You can provide for capping, increasing, manually limiting. There are many possibilities, and what I would counsel you on when considering a constitutional amendment would be to think for the long term. Obviously, it is going to take a couple of years to get a constitutional amendment, and I am sure you know that the Legislature can pass it twice and then put it to the vote of the people once or

the people can put it on the ballot twice, but regardless, it will take about one and a half years or two years to make that change. Whatever you put in there should be long standing and able to serve the Legislature in the future as well.

[Brenda Erdoes, continued.] I think if you glance through this survey ([Exhibit B](#)), you will recognize some of the circumstances that some of the other states were trying to address. You can see in their constitutional provisions how some of the states were going through some of the things that are very similar to what this state is experiencing, but they memorialized them in their constitutions. There are other constitutions that have very specific provisions to different counties. I think it was Alabama where each county has an exception to the uniform and equal clause, which is something that you could consider. We have talked a lot about Prop 13 in California, and you might be interested to know that California has a uniform and equal clause that says "except as otherwise provided in this constitution." Then, Prop 13 was added to the constitution to allow the properties assessed on sale to another owner.

Susan entitles the next part "General Truths that We Hold to be Self-Evident." I thought that was pretty good and I will basically just tell you that it may help you in your thoughts about a constitutional change. Any of these provisions can be mixed and matched to create a unique constitutional provision. I would add that there is not much we cannot do in terms of the *Nevada Constitution*. Remember that the only limitation there is that you do not violate the *United States Constitution*, which would cause the provision to be thrown out. Other than that, the sky is the limit in terms of coming up with something to be proposed to the people. The *Constitution* may grant authority to the Legislature to modify, expand, or limit property taxes within general parameters. In other words, you could have some detail in the Constitution, but remember that you are going to have to deal with that little detail for a long time, so it should not be so fact specific that it only applies to this generation of taxes.

The *Constitution* can also set limits on property taxes, but authorize the Legislature to change those limits subject to a super majority vote or a regular vote. Again, you may do it any way you would like. Many constitutions provide for voter overrides for some or all of the constitutional limitations. If you do not specifically provide for such an override, the only way that it could occur is if the people propose a change in the *Constitution*. Again, that would have to come with two different general elections. If the *Constitution* is very broad, then details of exemptions or limitations can be set by statute and I think this is the one thing that needs to be taken from today: realize that if you are able to craft something in the *Constitution* that is broad and serves both the present and the future, the Legislature will be able to enact details as they go along. They will be able to be responsive to what is going on in the population at that time.

[Brenda Erdoes, continued.] Provisions related to taxes, including valuation and assessments are subject to the equal protection of interstate commerce clauses of the *United States Constitution*. There are some limitations to what you can put in the constitution, but I have not heard anything proposed thus far that would be problematic under the *United States Constitution*.

Assemblywoman Giunchigliani:

Can you give an example as to what an interstate prohibition might be? Something we would have to watch out for.

Brenda Erdoes:

The one that comes to mind would be that you cannot impair businesses. I do not think you could have a constitutional provision that allowed you to tax the property of an out-of-state business at a higher rate than an in-state business. You have to look at, not just the wording, but if it had that impact.

Chairman Perkins:

In our Las Vegas meeting, there was a suggestion that we tax investors at a higher rate. Would that be something that would have some commerce clause issues that came along with it?

Brenda Erdoes:

It certainly might. That is an area we would have to look at very carefully. It is possible to craft a constitutional provision that would pass muster, but it might invite you to enact legislation. There are some that I have seen where there was not much legislation you could enact to enable it without violating the *United States Constitution*. It is something we would look very carefully at.

With the warning about the *United States Constitution*, I would recommend this guide to property tax relief. It has a lot of good information and is put together by NCSL. Susan's chart with all of the different states has quite a few ideas as well. I know that deciding on a constitutional amendment is not extremely exciting now, but as you start to look at how limited you are in solving this problem today, I urge you to consider looking at the *Constitution*. We would be happy to help you in any way you would like.

Chairman Perkins:

Can you talk a little about our uniform and equal clause? What was the intention of putting it in our *Constitution*? Was it modeling after California or was there a particular concern? If there was a particular concern back then, perhaps it has outlived its usefulness because our state is a much different state than it was back then.

Brenda Erdoes:

I would suggest that is probably true. It was modeled after the California clause, which was also modeled after the New York clause and their constitution. The main thing that the framers talk about in the constitutional debates, when they were looking at Article 10, Section 1, was actually railroad property. That seemed to be the big thing back in the 1800s. There were many people who felt strongly about the railroad being federally funded. They wanted a very important tie between Nevada and other states. That was what they talked about in the constitutional debates. They wanted to make sure the railroad property and other commercial property were not treated differently than residential property. It was an interesting dynamic that may not be as relevant in the state today.

Assemblyman Hettrick:

Did you do a summary of provisions?

Brenda Erdoes:

We did not and partly because they all do it so differently. Your chart would be continuing to bleed over because this one has a little bit of this and a little bit of that. It seems to really be fact-specific in the states. You can really look at these provisions and decipher what problems they ran into and were trying to solve.

Assemblyman Hettrick:

I was just curious to know whether there were enough similarities to lump, but in reading it I agree that it does vary.

Assemblywoman Giunchigliani:

Could you give me an example of uniformity being imposed on property of the same class? Some of them say uniform upon classes and subclasses. What would be the difference between a class and a subclass?

Brenda Erdoes:

In some states, if commercial were the class, maybe construction was a subclass because as you are developing, you may have land that has been speculated or bought versus land that actually has a property on it versus land that you are going to use for some other purpose. You can have all sorts of subclasses.

Assemblywoman Giunchigliani:

Could you do something with low-income housing as a subclass?

Brenda Erdoes:

You certainly could, and with low-income housing, there are some things that you can do currently because you have the ability to make exemptions for charitable reasons.

Assemblywoman Giunchigliani:

If those companies are 501s, can they build low-income housing, or what?

Brenda Erdoes:

Actually, there are no restrictions in the *Constitution*. So as long as it is a reasonable application of the charitable clause, there should be no problems.

Assemblywoman Giunchigliani:

You have homesteads or principal residences. A lot of them have a percentage break for disabled and 65 or older. I think Mr. Anderson asked this and it makes sense. I would think that you would have to have lived there for a certain period. Would that be acceptable to say you have to have lived in the house for at least ten years to qualify when you hit 65? Would that run into more problems or not?

Brenda Erdoes:

I have seen provisions like that, so I believe that you could do it. You cannot do it under our current uniform and equal, but you could do that.

Assemblywoman Giunchigliani:

For discussion purposes, I think we should keep some form of "uniform and equal" within the *Constitution*, but it sounds like there are areas that we can put to a vote of the people where we treat some residences differently than some commercial properties. That is pretty much what you are saying? We can probably do whatever we want. We could throw out the whole uniform and equal, but I am uncomfortable with that because I feel it will cause more problems down the road if we are not careful. If we crafted a constitutional amendment properly to try to deal with the equity, than maybe we could stay in that framework. So standardization could be by county, by taxing district, and was there something else in there that we can consider, or are those the two areas you suggested?

Brenda Erdoes:

I think those are the main things that came to mind. Basically, the sky is the limit to changing the *Constitution* if there was another way to do it. I guess the third way would be to leave it open for the Legislature to determine by statute.

Assemblyman Anderson:

Would it be problematic to create a class for residential, as opposed to secondary vacation properties that may be owned by long-time residents of the state, so that one would benefit from one piece of property but not on every piece of property? If you are a multiple property owner, or have a vacation home, would you have to choose your primary home of residence?

Brenda Erdoes:

I believe that you could craft it in any way that you wanted to. You could not do that under the current uniform and equal clause, but should you choose to have a constitutional amendment, you could specify how you want to do it. There are some states that let you choose which home you declare, and there are other states that tie it down very tightly by saying you must reside in that home for more than 6 months of the year to determine which is the principal residence that gets the tax break. Anything that you think up, we can probably draft for you and make it work.

Chairman Perkins:

The discussion, as far as a constitutional amendment in the global sense, I get a little uneasy as we talk so easily about the *Constitution*. I do not want anybody to get the impression, especially if they have not been following this, that we do not respect our *Constitution*. I think everybody here has great respect for our *Constitution* and will continue to do so. Whatever we do, I think we need to be very careful, and I think that is part of what Chris's concern was: at least having some uniform and equal provision so that we do not throw the door wide open. There needs to be some basic framework as we move forward and the Legislature needs to respect the document that governs us.

Assemblywoman Pierce:

I lived in California when Proposition 13 was passed and after reading this, I am not sure I understand it. Residential property owners over 55 years of age may transfer the original base value of the home to a new residence in the same county. What does that mean?

Barbara Erdoes:

That means that you have to take the Russell law into consideration. Every time you sell the property and it gets reassessed at a higher value, this allows you, if you are 55, to sell your home and buy a new home while simultaneously transferring the base to your new home. It allows someone who is over 55 and wants to move into a new home to transfer their base. This way, they do not have to pay the taxes at the rate of their new home; instead, they take the old base from their old house that was sold.

Assemblywoman Pierce:

If you have a humble home, win the lottery, and move into a huge place, you will be able to transfer that if you are over 55.

Brenda Erdoes:

I am not certain about the rules. It may be that you have to take the base to that year. Maybe you had this house for 30 years, it would make more sense to me that way, but I can look up the rules for you if you like. You are looking at the constitutional provisions and there are not a lot of details in there.

Chairman Perkins:

As it relates to taxing districts, counties, and the like, because we are finding out that our counties are so different from each other, would it be easier to implement a county-based system to stabilize the property tax problem and let each county run its own course? That is the problem we are having now. Our counties are so different, and trying to find a uniform solution has been difficult to get our arms around. If we did uniform and equal by county, perhaps that would alleviate some of the problems we are having now.

Brenda Erdoes:

I think the best answer that I can give you is yes, under the current problems that we have, many of the proposed solutions are failing on the basis of the treatment of rural counties versus urban counties. We have a huge difference here, both in population groups and the manner that local governments provide and finance certain services. It is very alluring to have it by county because that would serve our purposes very well. Whether it is the only way that it works well, I do not have enough expertise in this area to know. Certainly, uniform by county would go a long way towards allowing you to propose solutions that were fair to the area and circumstances that you see in the various counties of this state.

Assemblyman Grady:

One thing is really confusing to me. We keep talking about uniform and equal, yet in our state we have a number of exemptions. How do we do exemptions and still keep within the uniform and equal?

Brenda Erdoes:

I think what you are referring to are the exemptions that the Legislature has enacted under that provision. I think it is subsection 8 of Section 1 of Article 10 that says that the Legislature can make exemptions for the charitable, educational, and environmental. I believe that all of the exemptions that we currently have in statute come under one of those categories. Once you make an exemption under that, then it is taken out of the uniform and equal. Under

the same constitutional section, there is also a provision that the Legislature can exempt and provide for a different type of taxing for open space and agricultural property. That actually resulted from a case where the Legislature tried to tax agricultural property differently at a lower rate because of the use. The court said that under uniform and equal you cannot do that. The next year they came back with a constitutional amendment and changed it so that you could indeed do that. I would also point out that the Legislature is allowed to make any exemptions that relate to personal property tax. Personal property tax is uniform and equal unless the Legislature makes an exemption. Once that exemption occurs, the property is no longer subject to the uniform and equal clause in the same way.

Assemblyman Grady:

Then it is the personal property that we are looking at exempting when we do economic development exemptions?

Brenda Erdoes:

The economic development exemptions are different in terms of the way that they are expressed. We do not give property tax exemptions under that. You are exactly right, and that is why they are worded the way they are. You have exemptions for the larger machinery and such. If you change that, you could then have exemptions of real property, which is economic developmentally driven. We get legislation from other states and we do give property tax exemptions to businesses that come in, and that is not allowed under uniform and equal here.

Assemblyman Hettrick:

I am thinking about your comment of uniform by county, and I am wondering if the wording would be more unique to a county because we are running into the word "uniform" killing us and being able to bring on new property when trying to somehow limit the tax bill.

Brenda Erdoes:

You are absolutely right, but what would allow a system to be unique to each county, but would still require all of the property in that county to use that set of rules, but applied by county or taxing district. That way, you could keep the uniform and equal meaning in the jurisdiction of your choosing. But the uniform and equal would apply to all of the property within that.

Brenda Erdoes:

I will give you the quotes that Susan gave me at the end because I thought they were pretty good:

"Imagination is more important than knowledge." –Albert Einstein

"To invent, you need a good imagination and a pile of junk." –Thomas Edison

Chairman Perkins:

I will not refer to the specific one of those two, but in one of those, we have half the equation. I do not know if this is you or Russ, but I think the Committee would probably benefit from understanding how a couple of different constitutional amendments would work in Nevada. One would be residential versus commercial discussion, and the other popular discussion topic is the resident versus nonresident—or recreational home versus a residential home. Primarily those two and how they might work in Nevada.

Brenda Erdoes:

How about I take a stab and Russ can add to that. For the commercial and residential, which is commonly referred to as a split-roll, if you had that in the *Constitution* as either an exception to the uniform and equal clause or you took the uniform and equal clause out so you could do that, I think what we would be looking at is a stronger system that would value commercial property differently than residential property. In other words, it could be valued in a different manner. We currently use the full cash value with a cap of market value; you may find that in valuing commercial property, it is more valid in the state to somehow build in a factor of what the use actually is. You might find any type of category that could divide the property and have different values, or assessment standards. You could value these properties differently, and I think we heard from the assessors that currently for property here, you take the market value with the full cash value and take 35 percent of that to get the assessed value. You could have a different percentage for commercial property than you have for residential property so that you are paying the taxes with a different proportion of the actual value of the property.

There are many different ways that you could value it and that flows into the second question about how you can treat residences differently. This ties into the question that Ms. Giunchigliani asked as well, this is a place where you can get in trouble with the commerce clause. You are going to have to treat out-of-state habitants who live here for a small proportion of the year—maybe they have a residence where they live here 3 months and they live somewhere else for the rest of the time—you are going to have to treat them the same as a Nevada resident who lives in the house for only three months. You cannot have a rule for out-of-state people coming in and tax them higher or lower rates. The

point is that such an amendment would allow you to tax second or recreational homes at a different rate than your primary residence. This is popular in many states because of the socio-economic standards that they have, the point being, that this is one of the things that you could move away from and have a very different treatment.

Chairman Perkins:

Lastly, how quickly would a constitutional amendment be available to the Legislature for implementation in a longer-term solution?

Brenda Erdoes:

There are two scenarios that I can think of and there may be other ones. If you go about this in the standard fashion and pass a constitutional amendment this session and the 2007 Session passed it, it would go in the 2008 ballot. If the people then passed it, the Legislature could enact provisions under the new constitution at the 2009 Session. You would be able to speed that up if you chose to pass a constitutional amendment in the 2005 Session and had a special session just following the 2006 election. If you had a special election, you could make the next constitutional provision to the 2007 Session of the Legislature, but that would take a special session and a special election.

Chairman Perkins:

Could you do it early enough in the 2007 election cycle and still be available to the 2007 Legislature?

Brenda Erdoes:

The provision would become effective as soon as the election results were canvassed, so with 120 days, that would be difficult with the spring elections in May. It usually takes about three weeks for our canvass. It would be cutting it really close; you might be able to hit the last days of the session.

Assemblyman Anderson:

The same legislative session does not get two shots at the apple; it has to be a second legislative Body?

Brenda Erdoes:

That is my theory. I have to tell you honestly, though, we do not have case law in that, and that is my reading of the *Constitution*. It says "the next session," so I would tell you that you need another election in there or else it is the same session.

Assemblyman Anderson:

You are saying that we could not get up from these seats, walk outside, come back in, sit down, and say that it was a special legislative session so that we could put it to the voters in 2006?

Brenda Erdoes:

That is my theory. The reason I am putting it that way is because I believe if you construe the *Constitution* otherwise, you do away with the need to go to two different sessions. Again, there is no case law in this, it is just my opinion.

Assemblyman Hettrick:

In light of Susan's comments, I am going to think outside of the box. Are you aware of how other states value property held by the federal government and calculate payments in lieu of tax (PILT)? Does the federal government commerce clause force all of the states to value federally controlled land the same? Therefore, are the PILT payments the same based on acreage only, or is there some recognition of the state placing value upon federally controlled land where PILT is paid?

Brenda Erdoes:

I can look at it further for you because I do not have the absolutes. What I do know about the PILT and the assessment of properties, I believe you have to assess the property in the same manner that all other property in the state is assessed, to the extent of applying the same open space. What I believe you cannot do, but I do not think it is under the commerce clause, is value the property higher. We were looking at that in regard to Yucca Mountain at one point, and at that time the federal law said the property had to be assessed in the same manner that like property in the state is assessed.

Assemblyman Hettrick:

I know I am stretching a bit, but I would still like to take it a little further. You would believe that would apply to exemptions as well? You could value property equally, but you could give an exemption to people who resided in the state of Nevada or whatever your *Constitution* says, other than discriminating against the outside business owner? I think you understand where I am trying to go. I will ask my second question fairly quick because it is a bit outside of the box. Traditionally, while the federal government recognizes PILT, the reality is that they would never fund it or pay the tax. In effect, they are continuously in arrears. Is there any opportunity to do something to try and assess the arrears?

Brenda Erdoes:

We can certainly research that. The success of such litigation would need to balance the costs and decide whether or not it is worth it. I do not have the

knowledge to be able to tell you. A combined effort may be worthwhile. As to your first question about the exemptions, almost every state court and the federal courts will look at exemptions as to what sort of effect they have. If they have a discriminatory impact, than they are likely to be thrown out. I have not seen any exceptions, but if you are thinking outside of the box, it is possible.

Chairman Perkins:

Further questions from the Committee? I wanted to remind the Committee that Monday is our bill draft request deadline for the Committee. We have requested three placeholders for potential constitutional amendments as this debate moves forward. I am reluctant to put any detail in them just yet because I think they need to fit in regard to our short-term solution. I want to reiterate that there will be property tax relief this session. Many of you are getting the same letters, calls, and emails that I am. There is a perception from the public that we are not as interested in this issue as we should be or that we are not moving quickly enough, but it is a complicated process and will take a long time to remedy. It is not that there is not interest from this Legislature; it is just not going to be a simple fix. Whatever we do needs to be the right thing and not have unintended consequences. Is there anyone else who would like to come before the Committee? [Meeting adjourned at 2:32 p.m.].

RESPECTFULLY SUBMITTED:

Gregory Sharry
Committee Attaché

APPROVED BY:

Assemblyman Richard Perkins, Chairman

DATE: _____

Date: Mar 3, 2005 **Time of Meeting:** 1:30 pm

[illegible]