

## MEETING NOTICE AND AGENDA

**Name of Organization:** LEGISLATIVE COMMISSION'S SUBCOMMITTEE TO STUDY THE ALLOCATION OF MONEY DISTRIBUTED FROM THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT (ASSEMBLY BILL 71, 2011 LEGISLATURE)

**Date and Time of Meeting:** Monday, April 30, 2012 – 9:00 a.m.

**Place of Meeting:** Grant Sawyer State Office Building  
Room 4401  
555 East Washington Avenue  
Las Vegas, Nevada

Note: Some members of the committee may be attending the meeting and other persons may observe the meeting and provide testimony through a simultaneous videoconference conducted at the following locations:

University of Nevada  
Cooperative Extension  
1085 Fairgrounds Road  
Winnemucca, NV

Legislative Building  
Room 3138  
401 South Carson Street  
Carson City, Nevada

Great Basin College  
Chilton Circle Modular  
Conference Room  
1500 College Parkway  
Elko, NV

*If you cannot attend the meeting, you can listen to or view it live over the Internet. The address for the Nevada Legislature website is <http://www.leg.state.nv.us>. Click on the link "Live Meetings – Listen or View."*

**Note: Please provide the secretary with electronic or written copies of testimony and visual presentations if you wish to have complete versions included as exhibits with the minutes.**

## AGENDA

**Note: Items on this agenda may be taken in a different order than listed. Two or more agenda items may be combined for consideration. An item may be removed from this agenda or discussion relating to an item on this agenda may be delayed at any time.**

I. ROLL CALL.

II. PUBLIC COMMENT.

(Because of time considerations, the period for public comment by each speaker may be limited, and speakers are urged to avoid repetition of comments made by previous speakers.)

**For  
Possible  
Action**

III. APPROVAL OF MINUTES OF THE FEBRUARY 1, 2012, MEETING.

**For  
Possible  
Action**

IV. OVERVIEW OF THE LOCAL GOVERNMENT TAX DISTRIBUTION ACCOUNT AND THE CONSOLIDATED TAX DISTRIBUTION (CTX).

- a) Base Calculation With and Without Excess Revenue Included
- b) Excess Distribution Shares Under No 1-Plus, 1-Plus, and Combinations of No 1-Plus and 1-Plus
- c) Hypothetical Examples of Base and Excess Distributions on a Monthly and Fiscal Year Basis

**For  
Possible  
Action**

V. OVERVIEW OF THE CTX PROVISIONS REGARDING THE CREATION OF A NEW LOCAL GOVERNMENT ENTITY.

*Terry Rubald, Chief, Division of Assessment Standards, Department of Taxation*

**For  
Possible  
Action**

VI. RESPONSE TO QUESTIONS FROM COMMITTEE MEMBERS AT THE MARCH 15, 2012, MEETING.

- a) Provision of Police Services By Out-Of-State Entity to a Nevada Local Government Entity
- b) Prerequisite for the Provision of Services Prior to Determining the Allocation of CTX Revenue
- c) Appeal Process for the Determination of Additional CTX Revenue
- d) Impact of the Consolidation of Services By Local Governments and Special Districts on the Distribution of CTX Revenues

**For  
Possible  
Action**

VII. OVERVIEW AND DISCUSSION OF RESPONSES BY LOCAL GOVERNMENTS AND SPECIAL DISTRICTS TO THE CTX ISSUES RESPONSE FORM.

**For  
Possible  
Action**

VIII. ISSUES FROM LOCAL GOVERNMENTS REGARDING THE FIRST-TIER DISTRIBUTION OF CTX REVENUE.

**For  
Possible  
Action**

IX. CONCEPTS AND ISSUES RELATED TO THE DISTRIBUTION OF CTX REVENUE AT THE SECOND TIER.

*Jeremy Aguero, Principal, Applied Analysis*

**For  
Possible  
Action**

X. ISSUES FROM LOCAL GOVERNMENTS REGARDING THE SECOND-TIER DISTRIBUTION OF CTX REVENUE.

**For  
Possible  
Action**

XI. SCHEDULING OF FUTURE MEETINGS.

XII. PUBLIC COMMENT.

(Because of time considerations, the period for public comment by each speaker may be limited, and speakers are urged to avoid repetition of comments made by previous speakers.)

XIII. ADJOURNMENT.

Note: We are pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Fiscal Analysis Division of the Legislative Counsel Bureau, in writing, at the Legislative Building, 401 South Carson Street, Carson City, Nevada 89701-4747, or call the Fiscal Analysis Division at (775) 684-6821 as soon as possible.

Notice of this meeting was posted in the following Carson City, Nevada, locations: Blasdel Building, 209 East Musser Street; Capitol Press Corps, Basement, Capitol Building; City Hall, 201 North Carson Street; Legislative Building, 401 South Carson Street; and Nevada State Library, 100 Stewart Street. Notice of this meeting was faxed for posting to the following Las Vegas, Nevada, locations: Clark County Government Center, 500 South Grand Central Parkway; and Grant Sawyer State Office Building, 555 East Washington Avenue. Notice of this meeting was posted on the Internet through the Nevada Legislature's website at [www.leg.state.nv.us](http://www.leg.state.nv.us).