

Nevada Department of Taxation
Fiscal Note for AB 161, Estimated Aircraft Abatement

| | A | B | C | | D | | | E | F | G | H | I | J | K | L | M |
|---|----------------------------|-----------------------|--------------------------------|---------------------------|--|-----------|----------------|-------------------------------|---------------------------------|-----------------------|----------------------------------|--|--|-------------------------------|---------------------------------------|--|
| County | Secured And Unsecured Roll | | FAA Registry Data | | | | | | Property Tax | | | | If 1% of eligible aircraft total taxes are abated | | | |
| | Number of Assessments | Assessed Value | Corporate Owned % of Total FAA | Individual or other Owned | Individual or Partnership Owned % of Total FAA | Total FAA | Over 12,500 wt | Over 12,500 wt % of Total FAA | Average County Tax Rate 2014-15 | Total Estimated Taxes | Total Taxes due to State (.0017) | Total Taxes due to School District (.0075) | Estimated Total Taxes if 1% eligible for abatement | Estimated Abated Taxes, Total | Estimated Abated Taxes, State Portion | Estimated Abated Taxes, School portion |
| Carson City | 214 | \$ 4,719,516 | 72% | 188 | 28% | 663 | 46 | 7% | 0.035230 | \$ 166,269 | \$ 8,023 | \$ 35,396 | \$ 1,663 | \$ 831 | \$ 42 | \$ 177 |
| Churchill | 67 | \$ 410,715 | 8% | 97 | 92% | 105 | 0 | 0% | 0.030305 | \$ 12,447 | \$ 698 | \$ 3,080 | \$ 124 | \$ 62 | \$ 3 | \$ 15 |
| Clark | 1,001 | \$ 363,804,636 | 53% | 971 | 47% | 2073 | 366 | 18% | 0.030562 | \$ 11,118,597 | \$ 618,468 | \$ 2,728,535 | \$ 111,186 | \$ 55,593 | \$ 2,780 | \$ 13,643 |
| Douglas | 234 | \$ 6,046,901 | 37% | 210 | 63% | 332 | 11 | 3% | 0.031648 | \$ 191,372 | \$ 10,280 | \$ 45,352 | \$ 1,914 | \$ 957 | \$ 48 | \$ 227 |
| Elko | 73 | \$ 1,339,446 | 27% | 79 | 73% | 108 | 2 | 2% | 0.028969 | \$ 38,802 | \$ 2,277 | \$ 10,046 | \$ 388 | \$ 194 | \$ 10 | \$ 50 |
| Esmeralda | 3 | \$ 994 | 0% | 8 | 100% | 8 | 0 | 0% | 0.030195 | \$ 30 | \$ 2 | \$ 7 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Eureka | 3 | \$ 18,220 | 13% | 7 | 88% | 8 | 0 | 0% | 0.017790 | \$ 324 | \$ 31 | \$ 137 | \$ 3 | \$ 2 | \$ 0 | \$ 1 |
| Humboldt | 36 | \$ 455,142 | 31% | 48 | 69% | 70 | 0 | 0% | 0.025526 | \$ 11,618 | \$ 774 | \$ 3,414 | \$ 116 | \$ 58 | \$ 3 | \$ 17 |
| Lander | 10 | \$ 19,284 | 8% | 12 | 92% | 13 | 0 | 0% | 0.033597 | \$ 648 | \$ 33 | \$ 145 | \$ 6 | \$ 3 | \$ 0 | \$ 1 |
| Lincoln | 3 | \$ 39,287 | 25% | 3 | 75% | 4 | 0 | 0% | 0.030650 | \$ 1,204 | \$ 67 | \$ 295 | \$ 12 | \$ 6 | \$ 0 | \$ 1 |
| Lyon | 112 | \$ 632,513 | 20% | 132 | 80% | 165 | 11 | 7% | 0.033617 | \$ 21,263 | \$ 1,075 | \$ 4,744 | \$ 213 | \$ 106 | \$ 5 | \$ 24 |
| Mineral | 5 | \$ 14,500 | 0% | 17 | 100% | 17 | 0 | 0% | 0.036229 | \$ 525 | \$ 25 | \$ 109 | \$ 5 | \$ 3 | \$ 0 | \$ 1 |
| Nye | 50 | \$ 252,268 | 14% | 66 | 86% | 77 | 1 | 1% | 0.032986 | \$ 8,321 | \$ 429 | \$ 1,892 | \$ 83 | \$ 42 | \$ 2 | \$ 9 |
| Pershing | 5 | \$ 15,362 | 15% | 11 | 85% | 13 | 0 | 0% | 0.032305 | \$ 496 | \$ 26 | \$ 115 | \$ 5 | \$ 2 | \$ 0 | \$ 1 |
| Storey | 1 | \$ 1,652 | 0% | 3 | 100% | 3 | 0 | 0% | 0.034604 | \$ 57 | \$ 3 | \$ 12 | \$ 1 | \$ 0 | \$ 0 | \$ 0 |
| Washoe | 418 | \$ 27,822,946 | 42% | 500 | 58% | 856 | 56 | 7% | 0.034959 | \$ 972,662 | \$ 47,299 | \$ 208,672 | \$ 9,727 | \$ 4,863 | \$ 243 | \$ 1,043 |
| White Pine | 24 | \$ 97,992 | 28% | 26 | 72% | 36 | 0 | 0% | 0.036600 | \$ 3,587 | \$ 167 | \$ 735 | \$ 36 | \$ 18 | \$ 1 | \$ 4 |
| Total Locally Assessed Aircraft (Average FAA data) | 2,259 | \$ 405,691,374 | 23% | | 77% | | | 3% | | \$ 12,548,224 | \$ 689,675 | \$ 3,042,685 | \$ 125,482 | \$ 62,741 | \$ 3,137 | \$ 15,213 |
| Add Centrally-Assessed Part 125 & 135 | 13 | \$ 26,218,463 | | | | | | | | \$ 752,725 | \$ 44,571 | \$ 196,638 | \$ 7,527 | \$ 3,764 | \$ 188 | \$ 903 |
| Total All Aircraft | 2,272 | \$ 431,909,837 | | | | | | | | \$ 13,300,949 | \$ 734,247 | \$ 3,239,324 | \$ 133,009 | \$ 66,505 | \$ 3,325 | \$ 16,117 |

Note 1: The actual amount of abated taxes is dependent upon the number of qualifying companies and the value of each aircraft. This exhibit suggests that the taxes to be abated could range from 1% to 20% of the total property taxes due.

Nevada Department of Taxation
Fiscal Note for AB 161, Estimated Aircraft Abatement

| | A | B | C | | D | | | E | F | G | H | I | N | O | P | Q |
|---|----------------------------|-----------------------|--------------------------------|---------------------------|--|-----------|----------------|-------------------------------|---------------------------------|-----------------------|----------------------------------|--|---|-------------------------------|---------------------------------------|--|
| County | Secured And Unsecured Roll | | FAA Registry Data | | | | | | Property Tax | | | | If 10% of eligible aircraft total taxes are abated | | | |
| | Number of Assessments | Assessed Value | Corporate Owned % of Total FAA | Individual or other Owned | Individual or Partnership Owned % of Total FAA | Total FAA | Over 12,500 wt | Over 12,500 wt % of Total FAA | Average County Tax Rate 2014-15 | Total Estimated Taxes | Total Taxes due to State (.0017) | Total Taxes due to School District (.0075) | Estimated Total Taxes if 10% eligible for abatement | Estimated Abated Taxes, Total | Estimated Abated Taxes, State Portion | Estimated Abated Taxes, School portion |
| Carson City | 214 | \$ 4,719,516 | 72% | 188 | 28% | 663 | 46 | 7% | 0.035230 | \$ 166,269 | \$ 8,023 | \$ 35,396 | \$ 16,627 | \$ 8,313 | \$ 416 | \$ 1,770 |
| Churchill | 67 | \$ 410,715 | 8% | 97 | 92% | 105 | 0 | 0% | 0.030305 | \$ 12,447 | \$ 698 | \$ 3,080 | \$ 1,245 | \$ 622 | \$ 31 | \$ 154 |
| Clark | 1,001 | \$ 363,804,636 | 53% | 971 | 47% | 2073 | 366 | 18% | 0.030562 | \$ 11,118,597 | \$ 618,468 | \$ 2,728,535 | \$ 1,111,860 | \$ 555,930 | \$ 27,796 | \$ 136,427 |
| Douglas | 234 | \$ 6,046,901 | 37% | 210 | 63% | 332 | 11 | 3% | 0.031648 | \$ 191,372 | \$ 10,280 | \$ 45,352 | \$ 19,137 | \$ 9,569 | \$ 478 | \$ 2,268 |
| Elko | 73 | \$ 1,339,446 | 27% | 79 | 73% | 108 | 2 | 2% | 0.028969 | \$ 38,802 | \$ 2,277 | \$ 10,046 | \$ 3,880 | \$ 1,940 | \$ 97 | \$ 502 |
| Esmeralda | 3 | \$ 994 | 0% | 8 | 100% | 8 | 0 | 0% | 0.030195 | \$ 30 | \$ 2 | \$ 7 | \$ 3 | \$ 2 | \$ 0 | \$ 0 |
| Eureka | 3 | \$ 18,220 | 13% | 7 | 88% | 8 | 0 | 0% | 0.017790 | \$ 324 | \$ 31 | \$ 137 | \$ 32 | \$ 16 | \$ 1 | \$ 7 |
| Humboldt | 36 | \$ 455,142 | 31% | 48 | 69% | 70 | 0 | 0% | 0.025526 | \$ 11,618 | \$ 774 | \$ 3,414 | \$ 1,162 | \$ 581 | \$ 29 | \$ 171 |
| Lander | 10 | \$ 19,284 | 8% | 12 | 92% | 13 | 0 | 0% | 0.033597 | \$ 648 | \$ 33 | \$ 145 | \$ 65 | \$ 32 | \$ 2 | \$ 7 |
| Lincoln | 3 | \$ 39,287 | 25% | 3 | 75% | 4 | 0 | 0% | 0.030650 | \$ 1,204 | \$ 67 | \$ 295 | \$ 120 | \$ 60 | \$ 3 | \$ 15 |
| Lyon | 112 | \$ 632,513 | 20% | 132 | 80% | 165 | 11 | 7% | 0.033617 | \$ 21,263 | \$ 1,075 | \$ 4,744 | \$ 2,126 | \$ 1,063 | \$ 53 | \$ 237 |
| Mineral | 5 | \$ 14,500 | 0% | 17 | 100% | 17 | 0 | 0% | 0.036229 | \$ 525 | \$ 25 | \$ 109 | \$ 53 | \$ 26 | \$ 1 | \$ 5 |
| Nye | 50 | \$ 252,268 | 14% | 66 | 86% | 77 | 1 | 1% | 0.032986 | \$ 8,321 | \$ 429 | \$ 1,892 | \$ 832 | \$ 416 | \$ 21 | \$ 95 |
| Pershing | 5 | \$ 15,362 | 15% | 11 | 85% | 13 | 0 | 0% | 0.032305 | \$ 496 | \$ 26 | \$ 115 | \$ 50 | \$ 25 | \$ 1 | \$ 6 |
| Storey | 1 | \$ 1,652 | 0% | 3 | 100% | 3 | 0 | 0% | 0.034604 | \$ 57 | \$ 3 | \$ 12 | \$ 6 | \$ 3 | \$ 0 | \$ 1 |
| Washoe | 418 | \$ 27,822,946 | 42% | 500 | 58% | 856 | 56 | 7% | 0.034959 | \$ 972,662 | \$ 47,299 | \$ 208,672 | \$ 97,266 | \$ 48,633 | \$ 2,432 | \$ 10,434 |
| White Pine | 24 | \$ 97,992 | 28% | 26 | 72% | 36 | 0 | 0% | 0.036600 | \$ 3,587 | \$ 167 | \$ 735 | \$ 359 | \$ 179 | \$ 9 | \$ 37 |
| Total Locally Assessed Aircraft (Average FAA data) | 2,259 | \$ 405,691,374 | 23% | | 77% | | | 3% | | \$ 12,548,224 | \$ 689,675 | \$ 3,042,685 | \$ 1,254,822 | \$ 627,411 | \$ 31,371 | \$ 152,134 |
| Add | | | | | | | | | | | | | | | | |
| Centrally-Assessed Part 125 & 135 | 13 | \$ 26,218,463 | | | | | | | | \$ 752,725 | \$ 44,571 | \$ 196,638 | \$ 75,273 | \$ 37,636 | \$ 1,882 | \$ 9,033 |
| Total All Aircraft | 2,272 | \$ 431,909,837 | | | | | | | | \$ 13,300,949 | \$ 734,247 | \$ 3,239,324 | \$ 1,330,095 | \$ 665,047 | \$ 33,252 | \$ 161,167 |

Nevada Department of Taxation
Fiscal Note for AB 161, Estimated Aircraft Abatement

| | A | B | C | | D | | | E | F | G | H | I | R | S | T | U |
|---|----------------------------|-----------------------|--------------------------------|---------------------------|--|-----------|----------------|-------------------------------|---------------------------------|-----------------------|----------------------------------|--|---|-------------------------------|---------------------------------------|--|
| County | Secured And Unsecured Roll | | FAA Registry Data | | | | | | Property Tax | | | | If 20% of eligible aircraft total taxes are abated | | | |
| | Number of Assessments | Assessed Value | Corporate Owned % of Total FAA | Individual or other Owned | Individual or Partnership Owned % of Total FAA | Total FAA | Over 12,500 wt | Over 12,500 wt % of Total FAA | Average County Tax Rate 2014-15 | Total Estimated Taxes | Total Taxes due to State (.0017) | Total Taxes due to School District (.0075) | Estimated Total Taxes if 20% eligible for abatement | Estimated Abated Taxes, Total | Estimated Abated Taxes, State Portion | Estimated Abated Taxes, School portion |
| Carson City | 214 | \$ 4,719,516 | 72% | 188 | 28% | 663 | 46 | 7% | 0.035230 | \$ 166,269 | \$ 8,023 | \$ 35,396 | \$ 33,254 | \$ 16,627 | \$ 831 | \$ 3,540 |
| Churchill | 67 | \$ 410,715 | 8% | 97 | 92% | 105 | 0 | 0% | 0.030305 | \$ 12,447 | \$ 698 | \$ 3,080 | \$ 2,489 | \$ 1,245 | \$ 62 | \$ 308 |
| Clark | 1,001 | \$ 363,804,636 | 53% | 971 | 47% | 2073 | 366 | 18% | 0.030562 | \$ 11,118,597 | \$ 618,468 | \$ 2,728,535 | \$ 2,223,719 | \$ 1,111,860 | \$ 55,593 | \$ 272,853 |
| Douglas | 234 | \$ 6,046,901 | 37% | 210 | 63% | 332 | 11 | 3% | 0.031648 | \$ 191,372 | \$ 10,280 | \$ 45,352 | \$ 38,274 | \$ 19,137 | \$ 957 | \$ 4,535 |
| Elko | 73 | \$ 1,339,446 | 27% | 79 | 73% | 108 | 2 | 2% | 0.028969 | \$ 38,802 | \$ 2,277 | \$ 10,046 | \$ 7,760 | \$ 3,880 | \$ 194 | \$ 1,005 |
| Esmeralda | 3 | \$ 994 | 0% | 8 | 100% | 8 | 0 | 0% | 0.030195 | \$ 30 | \$ 2 | \$ 7 | \$ 6 | \$ 3 | \$ 0 | \$ 1 |
| Eureka | 3 | \$ 18,220 | 13% | 7 | 88% | 8 | 0 | 0% | 0.017790 | \$ 324 | \$ 31 | \$ 137 | \$ 65 | \$ 32 | \$ 2 | \$ 14 |
| Humboldt | 36 | \$ 455,142 | 31% | 48 | 69% | 70 | 0 | 0% | 0.025526 | \$ 11,618 | \$ 774 | \$ 3,414 | \$ 2,324 | \$ 1,162 | \$ 58 | \$ 341 |
| Lander | 10 | \$ 19,284 | 8% | 12 | 92% | 13 | 0 | 0% | 0.033597 | \$ 648 | \$ 33 | \$ 145 | \$ 130 | \$ 65 | \$ 3 | \$ 14 |
| Lincoln | 3 | \$ 39,287 | 25% | 3 | 75% | 4 | 0 | 0% | 0.030650 | \$ 1,204 | \$ 67 | \$ 295 | \$ 241 | \$ 120 | \$ 6 | \$ 29 |
| Lyon | 112 | \$ 632,513 | 20% | 132 | 80% | 165 | 11 | 7% | 0.033617 | \$ 21,263 | \$ 1,075 | \$ 4,744 | \$ 4,253 | \$ 2,126 | \$ 106 | \$ 474 |
| Mineral | 5 | \$ 14,500 | 0% | 17 | 100% | 17 | 0 | 0% | 0.036229 | \$ 525 | \$ 25 | \$ 109 | \$ 105 | \$ 53 | \$ 3 | \$ 11 |
| Nye | 50 | \$ 252,268 | 14% | 66 | 86% | 77 | 1 | 1% | 0.032986 | \$ 8,321 | \$ 429 | \$ 1,892 | \$ 1,664 | \$ 832 | \$ 42 | \$ 189 |
| Pershing | 5 | \$ 15,362 | 15% | 11 | 85% | 13 | 0 | 0% | 0.032305 | \$ 496 | \$ 26 | \$ 115 | \$ 99 | \$ 50 | \$ 2 | \$ 12 |
| Storey | 1 | \$ 1,652 | 0% | 3 | 100% | 3 | 0 | 0% | 0.034604 | \$ 57 | \$ 3 | \$ 12 | \$ 11 | \$ 6 | \$ 0 | \$ 1 |
| Washoe | 418 | \$ 27,822,946 | 42% | 500 | 58% | 856 | 56 | 7% | 0.034959 | \$ 972,662 | \$ 47,299 | \$ 208,672 | \$ 194,532 | \$ 97,266 | \$ 4,863 | \$ 20,867 |
| White Pine | 24 | \$ 97,992 | 28% | 26 | 72% | 36 | 0 | 0% | 0.036600 | \$ 3,587 | \$ 167 | \$ 735 | \$ 717 | \$ 359 | \$ 18 | \$ 73 |
| Total Locally Assessed Aircraft (Average FAA data) | 2,259 | \$ 405,691,374 | 23% | | 77% | | | 3% | | \$ 12,548,224 | \$ 689,675 | \$ 3,042,685 | \$ 2,509,645 | \$ 1,254,822 | \$ 62,741 | \$ 304,269 |
| Add | | | | | | | | | | | | | | | | |
| Centrally-Assessed Part 125 & 135 | 13 | \$ 26,218,463 | | | | | | | | \$ 752,725 | \$ 44,571 | \$ 196,638 | \$ 150,545 | \$ 75,273 | \$ 3,764 | \$ 18,065 |
| Total All Aircraft | 2,272 | \$ 431,909,837 | | | | | | | | \$ 13,300,949 | \$ 734,247 | \$ 3,239,324 | \$ 2,660,190 | \$ 1,330,095 | \$ 66,505 | \$ 322,334 |