

**BDR 32-691  
AB 295**

**LOCAL GOVERNMENT  
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: March 27, 2023

Agency Submitting: Local Government

<b>Items of Revenue or Expense, or Both</b>	<b>Fiscal Year 2022-23</b>	<b>Fiscal Year 2023-24</b>	<b>Fiscal Year 2024-25</b>	<b>Effect on Future Biennia</b>
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

See attached.

Name Michael Nakamoto

Title Chief Principal Deputy Fiscal Analyst

The following responses from local governments were compiled by the Fiscal Analysis Division. The Fiscal Analysis Division can neither verify nor comment on the figures provided by the individual local governments.

Local Government Responses  
**A.B. 295 / BDR 32 - 691**

City/County: <b>City of Boulder City</b> Approved by: Angela Manninen, Acting Finance Director Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: <b>City of Elko</b> Approved by: Kelly Wooldridge, City Clerk Comment: Unable to determine the number of surviving spouses in the County.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: <b>City of Henderson</b> Approved by: Mike Cathcart, Business Operations Manager Comment: The impact of this legislation cannot be determined at this time. The city does not have the information on how much the current program is being utilized.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: <b>City of Las Vegas</b> Approved by: Jackie Bruno, Management Analyst I Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: <b>City of Reno</b> Approved by: Jordan Hosmer-Henner, Urban Economist Comment: Because this bill expands property tax exemptions it is likely to have some impact on City revenues, however without knowing how many individuals will be granted the exemption and the value of their property it is impossible to determine precisely.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **City of Sparks**

Approved by: Tiffany Pugh, Accounting Manager

Comment: This would have a negative impact on the cities property tax distributions, but we are unable to determine the extent.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **City of West Wendover**

Approved by: Alina Ceballos, Chief Financial Officer

Comment: unable to determine

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Carson City**

Approved by: Sheri Russell-Benabou, Chief Financial officer

Comment: Carson City estimates that the expansion of exemptions would cost the City \$16,500 in additional future exemptions. However, removing the duplicate exemptions that current exist, would increase revenue by \$61,000. The net effect would be an increase in revenue to Carson City.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Has Impact	\$0	\$44,500	\$44,500	\$89,000

City/County: **Clark County**

Approved by: Rachel Stevens, Principal Management Analyst

Comment: The bill would expand certain property tax and governmental service tax exemptions for veterans and their surviving spouses. While this could result in some revenue loss for Clark County, it is unknown how many qualifying veterans and their surviving spouses would apply for the exemptions; therefore, the amount cannot be determined. However, it is not expected the revenue loss to Clark County would be significant.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Elko County**

Approved by: Susan Paprocki, Comptroller

Comment: Unable to determine impact at this time.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Humboldt County**

Approved by: Andy Heiser, Assessor

Comment: Without certainty if we would have to notice all of the current exemption holders to notify them of this change, this would not have any fiscal impact on our office with the change. If we had to notice all of the current exemption holders of this change, there would be minimal impact to expenditures for postage and employees time to print and mail these out.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Lyon County**

Approved by: Josh Foli, Comptroller

Comment: This is a rough estimate based on existing widows/widowers identified on the tax roll in Lyon County.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Has Impact	\$0	\$20,000	\$20,000	\$40,000

City/County: **Pershing County**

Approved by: Karen Wesner, Administrative Assistant

Comment:

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

City/County: **Washoe County**

Approved by: Cadence Matijevich, Government Affairs Liaison

Comment: This bill extends certain partial property tax and governmental service tax exemptions to the surviving spouse of a veteran who had been eligible for such partial tax exemptions prior to their death. For the purposes this fiscal note, is assumed that the deceased veteran would have already been claiming any and all such allowed exemption(s) prior to their death and therefore Washoe County would not experience any financial effect as a result of this bill.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

School District: **Carson City School District**

Approved by: Spencer Winward, Director of Fiscal Services

Comment: While Carson City School District is in support of veterans and their families, the proposed legislation may reduce tax revenues that affect funding sources for the school district. We cannot determine the amount of this impact.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Churchill County School District**

Approved by: Dr. Summer E. Stephens, Superintendent

Comment: staff time to complete the additional data collection and reporting

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Has Impact	\$0	\$2,000	\$2,000	\$4,000

School District: **Clark County School District**

Approved by: Dillon Kay, Director II - Budget

Comment: There may be a financial impact to CCSD. The Nevada Department of Taxation is better equipped to address the impact. CCSD's records do not display the detail to the property tax revenue to determine what amount is generated by the surviving spouse of a veteran.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Elko County School District**

Approved by: Julie Davis, CFO

Comment: No direct impact as property tax funding now flows through the State Education Fund. Potential impact on the State Education fund passed through to the District is unknown.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Humboldt County School District**

Approved by: Dr. David Jensen, Superintendent

Comment:

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

School District: **Lincoln County School District**

Approved by: Pam Teel, Superintendent

Comment: Potential expense to school district any time taxes are withheld to the state

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Has Impact	\$0	\$0	\$0	\$0

School District: **Lyon County School District**

Approved by: Kyle Rodriguez, Fiscal Services Officer

Comment: Unable to be quantified, but a reduction in taxes could have a negative impact on the funding for education.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Nye County School District**

Approved by: Kelly Wood, Executive Secretary

Comment: There is no way of knowing how many would be in our County.

<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: <b>Pershing County School District</b> Approved by: Russell D. Fecht, Superintendent Comment:				
<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

School District: <b>Washoe County School District</b> Approved by: Mark Mathers, Chief Financial Officer Comment: If passed, this bill would reduce property tax revenues for our agency. However, we do not have records of current veterans exemptions in Washoe County and therefore cannot quantify this impact.				
<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: <b>White Pine School District</b> Approved by: Paul Johnson, Chief Financial Officer Comment: Tax exemptions could reduce revenue but the impact cannot be determined.				
<b>Impact</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

The following cities/counties/school districts did not provide a response: City of Caliente, City of Carlin, City of Ely, City of Fallon, City of Fernley, City of Mesquite, City of North Las Vegas, City of Wells, City of Winnemucca, City of Yerington, Churchill County, Douglas County, Esmeralda County, Eureka County, Lander County, Lincoln County, Mineral County, Nye County, Storey County, White Pine County, Douglas County School District, Esmeralda County School District, Eureka County School District, Lander County School District, Mineral County School District, and Storey County School District.