

LOCAL GOVERNMENT  
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 9, 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  
**S. B. 394 / BDR 34 - 603**

<p>City/County: <b>Carson City</b>                  Approved by: Sheri Russell-Benabou, Chief Financial officer                  Comment: If approved to be affective July 1, 2023, the City will likely have to send two bills, as our system will be unable to add the additional taxing entity that quickly. Therefore, the only way to comply with an implementation date of July 1, 2023 would be to send the normal tax roll, and then when the system is updated, we would send out a second/separate tax bill to comply with the new law. The cost above is the cost of mailing a second separate bill to all property owners.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$10,140	\$0	\$0

<p>City/County: <b>Clark County</b>                  Approved by: Rachel Stevens, Principal Management Analyst                  Comment: The bill would require the County to levy an additional \$0.10 per \$100 of assessed value of taxable property to be remitted to the State Education Fund. This tax would be outside the abatement in the first year. The additional tax will result in a fiscal impact to Clark County due to system programming changes and additional resources needed to include the new information on the tax bill, though the amount cannot be determined.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>City/County: <b>Douglas County</b>                  Approved by: Amy Burgans, Douglas County Clerk/Treasurer                  Comment: This would have a minimal to no impact on our office as it would be a simple programing change to our tax collection processing software.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

<p>City/County: <b>Elko County</b>                  Approved by: Susan Paprocki, Comptroller                  Comment:</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: **Humboldt County**

Approved by: Rhona Lecumberry, Humboldt County Treasurer

Comment: This may have fiscal impact due to the cost of programming changes to implement the new rate.

<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: **Lincoln County**

Approved by: Denice Brown, 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: **Lyon County**

Approved by: Josh Foli, Comptroller

Comment: This is easy for our county to implement from a software standpoint, so no additional cost there.

It is possible that there is a minimal cost for additional paper and postage due to lengthening the tax bills, which is only due to adding an additional line. There would be no possible additional cost if it were just combined into the same line that is already used for the school tax.

<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: **Pershing County**

Approved by: Karen Wesner, Administrative Assistant

Comment: There maybe an impact but it cannot be determined 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: **Washoe County**

Approved by: Cadence Matijevich, Government Affairs Liaison

Comment: Changes to the tax billing forms prepared by the office of the Washoe County Treasurer would be required in order for Washoe County to comply with the provisions of this bill. Making those necessary changes to the tax bill forms at this point in the fiscal year would result in additional expenses for Washoe County as we have already finalized our tax billing forms for the July 2023 billing with our print vendor. The total cost to change the forms cannot be determined at this time but could be significant depending upon the amount of time between when the bill is passed and approved and the July 1, 2023, as the services would need to be completed on a rush basis. In addition to the form changes, changes would also need to be made to the County's tax software system to allow the required information to be broken out and printed on the tax bill. Additionally, based on the date of passage and approval, implementing the changes to the forms and/or tax software system may delay completion of the annual secured tax billing beyond July 1, 2023. If the tax billing is delayed there would be a significant direct negative impact on the County's cashflows.

<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 did not provide a response: Churchill County, Esmeralda County, Eureka County, Lander County, Mineral County, Nye County, Storey County, and White Pine County.