

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 9, 2023

Agency Submitting: Local Government

Items of Revenue or Expense, or Both	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Effect on Future Biennia
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.449 / BDR 32 - 767

City/County: Carson City Approved by: Sheri Russell-Benabou, Chief Financial officer Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Clark County Approved by: Rachel Stevens, Principal Management Analyst Comment: The bill would allow a taxpayer who previously paid a greater amount of property tax due a partial abatement not being applied to receive credits in future tax years rather than a lump sum refund. This would result in increased administrative costs to issue and track credits. However, without knowing how many credits would be issued, the fiscal impact cannot be determined.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: Douglas County Approved by: Amy Burgans, Douglas County Clerk/Treasurer Comment: Though there is an impact to Douglas County, it is unknown what the fiscal impact will be at this time.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Elko County**

Approved by: Susan Paprocki, Comptroller

Comment: NRS 361.4722, NRS 361.4723 or NRS 341.4724 – There is no petition process in our office. Currently it is office policy to honor partial abatements should the taxpayer notify our office that there has been a change and returns the appropriate tax cap claim form. This is with minimal cost to the County. Fiscal impacts to implement tax credits could require an increase in staff and salary, especially if there is a large amount. Implementation and maintenance costs would require an increase in postage as well. We do not mail out the property tax cap claim forms county wide on a yearly basis due to the cost of postage, but we do mail them out with every ownership change recorded. We periodically reach out to Title Companies, Realtors, Seniors, and other groups to get the word out through the community. It is the due diligence of the taxpayer to return these forms to our office.

Our office will honor a Property Tax Cap Claim form even if returned late. We do not make the taxpayer petition for a change if they inform us during the current year. We then contact the Treasurer and request an amendment to their property tax. NRS 361.773. Implementing the tax credit process would complicate an already complicated process especially for entities who must forecast future budgetary revenue with the partial abatement (property 3% and 8% cap) and tax credits would make future proforma reports extremely difficult causing a potential need for an increase in staffing costs and software costs.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: **Humboldt County**

Approved by: Rhona Lecumberry, Humboldt County Treasurer

Comment: This bill may have a negative impact on property tax revenue; however, that impact cannot be determined due to an unknown number of qualified petitions and what the amounts of those claims would be.

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

City/County: **Lincoln County**

Approved by: Denice Brown, Administrative Assistant

Comment: This bill will have a fiscal impact upon the county, but at this time we are not able to determine a cost

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: Lyon County Approved by: Josh Foli, Comptroller Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Pershing County Approved by: Karen Wesner, Administrative Assistant Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Washoe County Approved by: Cadence Matijevich, Government Affairs Liaison Comment: The provisions of this bill would allow a taxpayer to, under certain circumstances, petition a county assessor for a credit against property taxes due for the next fiscal year. It is unknown how many such petitions would be filed in any given year and the value and applicable tax cap of the properties to which any such petitions would pertain. Additionally, if the number of such petitions were to become substantial, Washoe County would need additional FTEs to process the corrections. For all of the aforementioned reasons, a reliable estimate of the fiscal impact of this bill on Washoe County cannot be determined.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: City of Boulder City 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: City of Elko Approved by: Kelly Wooldridge, City Clerk Comment:				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: **City of Henderson**

Approved by: Mike Cathcart, Business Operations Manager

Comment: The fiscal impact of this legislation cannot be determined at this time. It would be determined by the frequency of this occurrence and that cannot be determined for future years.

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

City/County: **City of Las Vegas**

Approved by: Brian Lovelin, Grant Administrator

Comment: The city of Las Vegas is unable to determine the impact without data providing the number of petitions, process and procedure for approval/denial of petitions, the number of overpayments, and the education of the taxpayers who may be eligible for the refund.

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

City/County: **City of Reno**

Approved by: Jordan Hosmer-Henner, Urban Economist

Comment: Along with the other bills dealing with property tax, these provisions result in some impact to the City's revenues that is difficult to quantify.

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: Jeff Cronk, Chief Financial Officer

Comment: The number of tax payers who may be eligible for the provision of this bill is unknown.

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

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

Approved by: Alina Ceballos, Chief Financial Officer

Comment: cannot be determined

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Carson City School District**

Approved by: Spencer Winward, Director of Fiscal Services

Comment: Carson City School District doesn't anticipate a material fiscal impact from this proposed legislation.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Clark County School District**

Approved by: Steven Maiello, Coordinator IV

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 tax payers filing for a partial abatement.

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

School District: **Elko County School District**

Approved by: Julie Davis, CFO

Comment: Impact on property tax revenues flowing through the PCFP cannot be determined. No significant impact expected.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Lincoln County School District**

Approved by: Pam Teel, Superintendent

Comment: Cannot determine impact but any change in taxes could impact a school district

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District: Lyon County School District Approved by: Kyle Rodriguez, Fiscal Services Officer Comment: Fiscal Impact cannot be determined.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Nye County School District Approved by: Kelly Wood, Executive Secretary Comment: This will have a fiscal impact. The amount is undeterminable.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

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

School District: Washoe County School District Approved by: Mark Mathers, Chief Financial Officer Comment: The extension of time for a taxpayer to request a partial refund of taxes may have an impact on property tax collections, but that impact cannot be quantified by the Washoe County School District.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: White Pine School District Approved by: Paul Johnson, Chief Financial Officer Comment: Impact can not be determined.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

The following cities/counties/school districts did not provide a response: Churchill County, Esmeralda County, Eureka County, Lander County, Mineral County, Nye County, Storey County, White Pine County, 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 School District, Douglas County School District, Esmeralda County School District, Eureka County School District, Humboldt County School District, Lander County School District, Mineral County School District, and Storey County School District.