

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 5, 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
S.B. 374 / BDR 32 - 578

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 Henderson Approved by: Mike Cathcart, Business Operations Manager Comment: The fiscal impact of this legislation cannot be determined at this time. The fiscal impact would be determined by usage of the program and the City of Henderson does not have that data.				
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: Jackie Bruno, Management Analyst I Comment: As written, the bill would not have an impact of direct expenses for the city, however, this bill would lessen the tax base affecting revenue and potentially the overall city budget. There are several factors, including the number of exemptions given, that would need to be analyzed over time to determine the actual impact.				
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: This bill will have some unquantifiable impact on revenue from property tax and should be considered in light of Nevada's existing property tax complexities and potential concurrent modifications.				
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 provisions of this bill will lead to reduced tax receipts for the City, however, it's impossible to determine how many individuals will qualify for the benefits making the fiscal impact 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: no fiscal impact

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

City/County: **Carson City**

Approved by: Sheri Russell-Benabou, Chief Financial officer

Comment: The City thinks that we have 352 exemptions that have the potential of qualifying under this bill. However, we do not have date of birth, so we are unable to determine exactly how many are actually over the age of 55. Carson City has a larger older population, so the bill could cause a significant loss in Revenue.

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

City/County: **Clark County**

Approved by: Rachel Stevens, Principal Management Analyst

Comment: The bill would expand property tax exemptions for veterans over the age of 55 who were honorably discharged and have a 100% service-connected disability. It would also require the Clark County Treasurer's Office to deposit a portion of property taxes received in the Senior Citizens' Property Tax Assistance Account, which will be used to provide partial property tax refunds to persons ages 55 or over whose household income is less than or equal to the federally designated level signifying poverty. There would be reduced property tax revenue to Clark County related to the additional exemptions for veterans and the amount that would be remitted to the State for the Senior Citizens' Property Tax Assistance Account, though the amount cannot be determined. Additional staff may also be required to comply with the provisions of this bill.

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 will be an impact, it cannot be determined at this time as to how many property owners would be eligible for this exemption.

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

City/County: **Humboldt County**

Approved by: Rhona Lecumberry, Humboldt County Treasurer

Comment: While this bill would have a negative impact on property tax revenue, that impact cannot be determined due to an unknown number of veterans with surviving spouses. Also, it is unable to be determined how many seniors over the age of 55 would apply and qualify for the partial tax refund nor how much those refunds would be.

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

City/County: **Lyon County**

Approved by: Josh Foli, Comptroller

Comment: This is no question that this will have a fiscal impact, perhaps significant, to the County. However, it is not possible to quantify as we don't have the information on the numbers of veterans residing in the County, surviving spouses, or seniors that would qualify under the proposal.

Also, there will be a fiscal impact to administer the program and verify the income each year of the seniors, which will likely be in the tens of thousands of dollars.

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

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

City/County: **Washoe County**

Approved by: Cadence Matijevich, Government Affairs Liaison

Comment: The data necessary to determine the number of senior citizens who may qualify for the partial refund of property taxes provided through this measure is not currently available to Washoe County, nor is the data regarding the pro rata portion of property that any such senior citizens may occupy. As such, a reliable estimate of the fiscal effect of this bill cannot be determined.

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

School District: **Carson City School District**

Approved by: Spencer Winward, Director of Fiscal Services

Comment: Carson City School District cannot determine the fiscal impact of this proposed legislation. We have no manner of estimating what affect the change in property taxes may have upon our future revenues or those of the state that are allocated to education.

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

School District: **Churchill County School District**

Approved by: Dr. Summer E. Stephens, Superintendent

Comment: Without knowing how many veterans that meet this criteria live in our district, it cannot currently be determined the impact.

Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$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 veterans or their surviving spouse

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: District property taxes flow through the State Education fund for apportionment through the PCFP. Direct 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: **Lincoln County School District**

Approved by: Pam Teel, Superintendent

Comment: Cannot determine impact but any change in taxes could effect a school district in a cost or loss

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: Unable to quantify fiscal impact at this time, but a negative impact is expected with the potential reductions of property taxes.

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: There would be a fiscal impact, but unable to determine the amount.

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: This bill would reduce property tax revenues to school districts (and all other taxing entities). However, the school district does not have the necessary information regarding veterans to calculate the reduced revenues resulting from these proposed exemptions.

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 cannot 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: City of Caliente, City of Carlin, City of Elko, 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, Elko 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, Humboldt County School District, Lander County School District, Mineral County School District, and Storey County School District.