

**BDR 32-187**  
**AB 416**

LOCAL GOVERNMENT  
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 11, 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. 416 / BDR 32 - 187**

City/County: <b>Carson City</b> Approved by: Sheri Russell-Benabou, Chief Financial officer Comment: The City has 693 parcels with accessory dwelling units.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$44,638	\$44,638	\$89,276

City/County: <b>Clark County</b> Approved by: Rachel Stevens, Principal Management Analyst Comment: The bill would provide a property tax exemption for an accessory dwelling unit if the unit is leased to a tenant receiving assistance under the Housing Choice Voucher Program. This would result in reduced property tax revenue to Clark County and would require additional staff to review claims for exemption; however, without knowing how many claims will be filed, 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: <b>Douglas County</b> Approved by: Amy Burgans, Douglas County Clerk/Treasurer Comment: Though this bill would have a fiscal impact to Douglas County, the amount 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: <b>Elko County</b> Approved by: Susan Paprocki, Comptroller Comment: Potential impact from this bill is increased costs for personnel, and possibly a reduction in revenue due to increase of abatements.				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: **Humboldt County**

Approved by: Andy Heiser, Assessor

Comment: Without knowing how many properties qualify with an accessory dwelling who will rent under the Housing Choice Voucher Program, this negative impact to local government revenue is unknown at this time. This will add additional workload to the Assessor's office tracking and following the laws 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>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Lincoln County**

Approved by: Denice Brown, Administrative Assistant

Comment: Actual costs are unknown

<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

City/County: **Lyon County**

Approved by: Josh Foli, Comptroller

Comment: This bill will result in a fiscal impact as housing units being paid under the Housing Choice Voucher will become exempt from property tax. The amount can't be determined ahead of 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: **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: The number of accessory dwelling units in Washoe County that would meet the criteria for eligibility for the property tax exemption provided by this bill is unknown. As such, a reliable estimate of the financial effect of this bill on Washoe County 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

City/County: **City of Boulder City**

Approved by: Angela Manninen, Acting Finance Director

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: **City of Elko**

Approved by: Kelly Wooldridge, City Clerk

Comment: Unable to determine 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: **City of Henderson**

Approved by: Mike Cathcart, Business Operations Manager

Comment: The impact of this legislation cannot be determined at this time. The impact would be determined by the number of exemptions.

<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 Las Vegas**

Approved by: Jackie Bruno, Management Analyst I

Comment: The city of Las Vegas anticipates a nominal revenue loss to the RDA from the small number of units categorized in the bill language.

<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: <b>City of Reno</b> Approved by: Jordan Hosmer-Henner, Urban Economist 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: <b>City of Sparks</b> Approved by: Jeff Cronk, Chief Financial Officer Comment: Additional tax abatements such as the ones provided for in this bill will always reduce tax revenues, however, it's unknown whether these specific abatements will affect the City of Sparks and we are unable to determine the fiscal 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: <b>City of West Wendover</b> Approved by: Alina Ceballos, Chief Financial Officer Comment: no comments				
<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>Carson City School District</b> Approved by: Spencer Winward, Director of Fiscal Services Comment: Carson City School District cannot determine the fiscal impact of the proposed legislation. We cannot determine if revenue received will be affected by the exemption of taxation of accessory dwelling units.				
<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>Clark County School District</b> 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 for accessory dwelling units leased to tenants.				
<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: Ad valorem impact on the State Education Fund and the District 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

School District: **Lincoln County School District**

Approved by: Pam Teel, Superintendent

Comment: Cannot determine cost but any change in taxes could affect school district

<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 Service Officer

Comment: Fiscal impact cannot be determined, but a negative impact can be anticipated with the reduction of property tax revenue.

<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: This will have a fiscal impact. The amount is undeterminable.

<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: **Pershing County School District**

Approved by: Russell 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: **Washoe County School District**

Approved by: Mark Mathers, Chief Financial Officer

Comment: Any additional exemptions for property taxes would have a negative fiscal impact on property tax revenues received by the school district or remitted to the State Education Fund. However, because the number of future exemption requests allowed under this bill is not known, this impact cannot be quantified.

<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: **White Pine School District**

Approved by: Paul Johnson, Chief Financial Officer

Comment: 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: 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.