## LOCAL GOVERNMENT FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 10, 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. 450 / BDR 32 - 785

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: Clark County has determined that the bill, as currently written, would not have a

material fiscal impact.

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

City/County: **Douglas County** 

Approved by: Terri Willoughby, Chief Financial Officer

Comment:

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

City/County: Elko County

Approved by: Susan Paprocki, Comptroller

Comment:

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

City/County: **Humboldt County** 

Approved by: Tia H. Lange, Recorder

Comment: Humboldt County is unable to determine the fiscal impact due to not knowing

which business entities are formed for the purpose of avoiding taxes.

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

City/County: Lincoln County

Approved by: Denice Brown, Administrative Assistant

Comment: Actual financial impact is unknown

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: In theory this bill would increase revenues by the amount that property transfers are being done by entities formed to avoid real property transfer tax. We don't know how many of those entities may exist in Lyon County and the impact amount.

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:

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: This bill would have no financial effect on Washoe County.

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