

LOCAL GOVERNMENT  
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 12, 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. 430 / BDR 38 - 999**

<p>City/County: <b>Carson City</b>                  Approved by: Sheri Russell-Benabou, Chief Financial officer                  Comment: Carson City has 2,285 Mobile homes, and we estimate about 60% of them have assessed values less than \$40,000. Back when we had the Senior Rebate Program in 2016, the City had 1018 applicants, at that time the qualifying age was 62. We suspect the number of applicants would be significantly higher at 55 years of age. We also might require part time staff to assist in processing applications, as they are extremely time sensitive with only 30 days upon receiving application.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>City/County: <b>Clark County</b>                  Approved by: Rachel Stevens, Principal Management Analyst                  Comment: The bill would 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. This would result in reduced property tax revenue to Clark County, though the amount cannot be determined. Additional staff may also be required to comply with the provisions of this bill.</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: Though there would be fiscal impact to Douglas County, it cannot be determined at this time.</p>				
Impact	FY 2022-23	FY 2023-24	FY 2024-25	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>City/County: <b>Elko County</b>                  Approved by: Susan Paprocki, Comptroller                  Comment: Potential impact to the county includes personnel costs for the program.</p>				
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 would have a negative impact on property tax revenue; however, that impact cannot be determined due to an unknown number of qualified applicants.

<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>
Has Impact	\$0	\$0	\$0	\$0

City/County: **Lyon County**

Approved by: Josh Foli, Comptroller

Comment: It is extremely likely that this bill will result in a significant reduction in property tax revenue, but we don't have any information to quantify it.

There may also be costs to modify our software to accommodate these changes.

<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. Loss of 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

City/County: **Washoe County**

Approved by: Cadence Matijevich, Government Affairs Liaison

Comment: A substantially similar program to that which would be established by this bill was previously in place and administered through the Washoe County Assessor's Office. The workload of that similar program required one FTE (Office Support Specialist). With the increase in population in Washoe County since the time the time of suspension of the prior program, it is anticipated that two new FTEs (Office Support Specialist) would be required to perform the duties necessary to carry out the program today. The cost of the two positions annually, including benefits, is \$204,884. There would be \$13,264 in one-time ancillary costs for equipment and supplies issued to these FTEs. The estimates included in this note assume a 3.5% cost-of-living increase and a 5% merit increase in each year after initial hire. In addition to these new expenses, it is anticipated that this bill would result in a reduction in property tax revenues. The amount of such revenue loss cannot be determined, as the number of qualifying individuals and which properties are owned/rented by persons eligible to seek such exemption is 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	\$218,148	\$222,658	\$504,938

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: The City of Elko is unable to determine the amount of impact, as we do not know how many property tax payers would qualify. However, it will have a fiscal impact.

<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 fiscal impact of this legislation cannot be determined. The impact would be dependent on frequency that the program was utilized.

<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: Brian Lovelin, Grant Administrator

Comment: The revenue loss from the persons aged 55 and older living below federal poverty level that would, or could, be able to claim a partial refund on property tax is unable to be determined at this time. Although the city is estimating a revenue loss, there are various factors that would need additional data verification such as the total numbers showing ownership of a primary residence compared to those who live in a combined household or living in assisted living facilities.

<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 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.

<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 Sparks**

Approved by: Jeff Cronk, Chief Financial Officer

Comment: This will almost certainly result in decreased property tax receipts, but the extent to which is impossible to determine due to insufficient data and demographic information.

<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 West Wendover**

Approved by: Alina Ceballos, Chief Financial Officer

Comment: 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: **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. Presumably the district would see a decrease in revenue generated that supports education. We have no reliable method of estimating how many households the proposed legislation would affect.

<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: **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 the number of taxpayers over the age of 55 that will file for a partial refund of property taxes.

<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: Impact on ad valorem through State Education Fund through PCFP to 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: Unclear on impact to school district

<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: **Lyon County School District**

Approved by: Kyle Rodriguez, Fiscal Services Officer

Comment: Fiscal impact cannot be determined, but any reduction of property tax revenue would have a negative impact.

<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: As proposed, this bill would reduce property tax collections, which would negatively impact school district revenues. However, we cannot quantify this impact at this time since we do not have data on the number of potentially qualifying households.

<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.