

**BDR 32-1004
AB 445**

**LOCAL GOVERNMENT
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: April 12, 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. 445 / BDR 32 - 1004

| City/County: Carson City Approved by: Sheri Russell-Benabou, Chief Financial officer Comment: Potential loss of Property Tax 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: 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: Amy Burgans, Douglas County Clerk/Treasurer Comment: Though there would be a fiscal impact, 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: Elko County Approved by: Susan Paprocki, Comptroller Comment: Unable to determine impacts at this time. | | | | |
|---|------------|------------|------------|----------------|
| 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: This measure could have a negative impact on personal property tax revenue as well as sales tax revenue received from the State. This impact cannot be determined due to an unknown number of facilities who would qualify for the abatement. | | | | |
|---|------------|------------|------------|----------------|
| 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 bill appears to only apply to Washoe County and Clark County. | | | | |
|---|------------|------------|------------|----------------|
| 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: 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 North American Industry Classification System (NAICS) does not provide a breakdown of which mental health providers provide services for children. Washoe County is not aware of any other source that could be relied upon for such information. As such, Washoe County cannot determine how many mental health providers would qualify for the partial abatement authorized by this bill. Because this information is unknown, 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: No significant fiscal impact to the City of Henderson. | | | | |
|---|-------------------|-------------------|-------------------|-----------------------|
| Impact | FY 2022-23 | FY 2023-24 | FY 2024-25 | Future Biennia |
| No Impact | \$0 | \$0 | \$0 | \$0 |

| City/County: City of Las Vegas Approved by: Brian Lovelin, Grant Administrator Comment: The current bill language would negate city of Las Vegas from potential growth revenues received from property and sales tax on businesses that qualify for the tax abatements. There is no way to calculate the potential loss without knowing how many of the facilities outlined in the bill language would be established in the state and what the rate structure of these services would be. | | | | |
|---|-------------------|-------------------|-------------------|-----------------------|
| 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 and sales and use 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: Tax abatements as the ones provided for in this bill always result in lower tax revenues compared to when abatements are not allowed. However, it's unknown weather any future abatements would affect the City of Sparks directly and we are unable to determine the fiscal impact at this time. | | | | |
|--|-------------------|-------------------|-------------------|-----------------------|
| 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 cannot determine the potential fiscal impact of this proposed legislation.

| 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 for a business that locates or expands in this State and that provides mental health services for children.

| 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: Fiscal impact cannot be determined, however, initiatives to help support mental health services available in communities supports the wellbeing of District students, staff and families.

| 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 amount but any change in taxes could cost 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: | | | | |
|--|-------------------|-------------------|-------------------|-----------------------|
| Impact | FY 2022-23 | FY 2023-24 | FY 2024-25 | Future Biennia |
| No 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: Any abatement of property taxes or other taxes, as proposed by this bill, would have a negative fiscal impact on revenues received by the school district or remitted to the State Education Fund. However, because the number of future abatement requests allowed under this bill is not known, this impact cannot be quantified. | | | | |
|---|-------------------|-------------------|-------------------|-----------------------|
| 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 , Lincoln 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.