

BDR 32-236
AB 135

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: February 12, 2025

Agency Submitting: Local Government

Items of Revenue or Expense, or Both	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27	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
AB135 / BDR 32 - 236

<p>School District: Carson City School District Approved by: Spencer Winward, Chief Financial and Operations Officer Comment: The proposed increases to tax exemptions may have a fiscal impact on the revenues received by the school district but we have no way of determining if and that the amount of revenues impacted by this proposal.</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>School District: Churchill County School District Approved by: Christi Fielding, Comptroller Comment: Our property tax allotment for Churchill County is \$.75/100 for General Fund and \$ \$.55/100 for Debt Service, for a total of \$ \$1.30/100. The calculation of additional \$ 1,000 x 1.3% = \$ 13 per eligible surviving spouse fiscal impact on the district. GST taxes are assessed at \$.04/\$1.00 of depreciated value of the vehicle. This would be a maximum credit of \$.04 x \$ 1,000 = \$ 40 fiscal impact per surviving spouse. There is no data readily available on the number of surviving spouses in Churchill County, so the cost can't be determined, but there would be a fiscal impact of some sort.</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>School District: Clark County School District Approved by: Diane Bartholomew, Interim Chief Financial Officer 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 the surviving spouse of a veteran.</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

<p>School District: Elko County School District Approved by: Cassandra Stahlke, Chief Financial Officer Comment: The costs associated with BDR 32-236 can either not be determined or have minimal impact as exemptions are currently in place and data is not provided as whether spouses are remarried or still living in the state of Nevada.</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Esmeralda County School District**

Approved by: Anabel Guerrero, Financial Manager

Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Humboldt County School District**

Approved by: Dr. David Jensen, Superintendent

Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Lincoln County School District**

Approved by: Pam Teel, Superintendent

Comment: Cannot determine the cost but will impact negatively, if exemptions are given to paying tax.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Nye County School District**

Approved by: Alma Wright, Executive Secretary

Comment: Unable to determine.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Pershing County School District**

Approved by: Dennis Holmes, Superintendent

Comment: This could have financial impact on PCSD. However, I do not know how many Veterans currently reside in Pershing County.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Storey County School District**

Approved by: Kristen Chandler, Director of Business Services

Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Washoe County School District**

Approved by: Mark Mathers, CFO

Comment: This bill would expand and increase property tax exemptions for veterans' surviving spouses; therefore, it would decrease annual property tax revenues associated with the school debt rate for Washoe County School District. We cannot estimate this fiscal impact, however, since we do not have information on how many surviving spouses are married to a veteran.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **White Pine County School District**

Approved by: Paul Johnson, CFO

Comment: AB 135 would extend certain partial tax exemptions for veterans to surviving spouses who satisfy certain criteria. Increasing exemptions would potentially decrease revenue so this could have an impact but the school district does not possess the information to reasonably quantify the impact.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Carson City**

Approved by: Sheri Russell-Benabou, Chief Financial Officer

Comment: If passed and all surviving spouses we are aware of apply for the exemption, it would cost the City \$10,458.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Has Impact	\$0	(\$10,458)	(\$10,772)	(\$22,523)

City/County: **Churchill County**

Approved by: Alexa Robinson, Executive Assistant

Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: **Clark County**

Approved by: Jennifer Green, Director of Budget & Financial Planning

Comment: This bill expands veterans benefit under NRS 361.090 (provides veteran benefits for certain dates of services to the surviving spouse of a veteran if the surviving spouse is a resident of Nevada, married and living with the veteran for the 5 years preceding death, not remarried. Section 2 clarifies that if a surviving spouse receives an exemption for their spouse's permanent service-connected disability and they are also a veteran they can still receive the exemption under NRS 361.090.

Unable to determine how many individuals would apply under the new language.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Douglas County**

Approved by: Kathy Lewis, Chief Operating Officer

Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Has Impact	\$53,000	\$53,000	\$53,000	\$5,300

City/County: **Humboldt County**

Approved by: Rhona Lecumberry, Humboldt County Treasurer

Comment: Fiscal Impact cannot be determined

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Lyon County**

Approved by: Josh Foli, Comptroller

Comment: This bill will expand tax exemptions to certain surviving spouses of veterans, which will result in a decrease in property tax revenue to Lyon County.

Since the number of qualifying spouses is not tracked and available, we are not able to quantify the amount of the fiscal impact. However, based on the number of veterans in Lyon County, I would anticipate this figure to be well over a \$100,000 each year.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Pershing County**

Approved by: Karen Wesner, Administrative Assistant

Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: **Washoe County**

Approved by: Cadence Matijevich, Government Affairs Liaison

Comment: Because the total number of spouses who will survive a veteran is unknown, and whether those surviving spouses are currently eligible for any other exemption or partial exemption, a reliable estimate of the effect of this BDR on Washoe County cannot be determined.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **City of West Wendover**

Approved by: Alina Ceballos, Chief Financial Officer

Comment:

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: **City of Sparks**

Approved by: Tiffany Pugh, Accounting Manager

Comment: Any exemption would lead to a reduction in property tax revenues, but we are unable to determine the extent of the reduction in revenues to the City of Sparks.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **City of Reno**

Approved by: Jason Gortari, Urban Economist

Comment: The exemptions will lead to a lower assessed property value for a specific group. Although all exemptions reduce the City's revenue, the impact is expected to be minimal due to the restrictive eligibility criteria for this exemption.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: City of Las Vegas				
Approved by: Rocio Martinez Saucedo, Grants Administrator				
Comment:				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Henderson				
Approved by: Mike Cathcart, Business Operations Manager				
Comment: No fiscal impact to the City of Henderson.				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Fernley				
Approved by: Robert Carson, City Treasurer				
Comment: If passed, this bill would have an effect on the revenue that the City receives. However, the amount of this impact is unknown at this time.				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: City of Elko				
Approved by: Annette Robinson, City Clerk				
Comment: The City of Elko has reviewed the bill and has determined that there is no fiscal impact.				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

The following cities/counties/school districts did not provide a response: Douglas County School District, Eureka County School District, Lander County School District, Lyon County School District, Mineral County School District, Elko County, Esmeralda County, Lander County, Lincoln County, Mineral County, Nye County, Storey County, White Pine County, Eureka County, City of Yerington, City of Winnemucca, City of Wells, City of North Las Vegas, City of Mesquite, City of Lovelock, City of Fallon, City of Ely, City of Carlin, City of Caliente, and City of Boulder City.