

BDR 20-537
AB 133

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
AB133 / BDR 20 - 537

| City/County: Carson City Approved by: Sheri Russell-Benabou, Chief Financial Officer Comment: No Fiscal Impact, County still receives taxes, the proceeds would be smaller, if recipient claims. | | | | |
|---|------------|------------|------------|----------------|
| Impact | FY 2024-25 | FY 2025-26 | FY 2026-27 | Future Biennia |
| No Impact | \$0 | \$0 | \$0 | \$0 |

| 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: Chris Wardlaw, Budget Manager Comment: The bill proposes to restrict the revenue currently deposited into the County's General Fund for the exclusive use of the Treasurer's Office for technology enhancements. Additionally, Section 5 of this bill introduces a 5% fee applicable prior to the processing of claims on the property. The additional revenue in net can not be determined, the delinquent taxes each year vary. | | | | |
|---|------------|------------|------------|----------------|
| 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: Amy Burgans, Douglas County Clerk/Treasurer Comment: This will have zero impact on Douglas County's budget. The technology fund will be coming from excess proceeds from tax sales. We do not budget revenue that hasn't been claimed after one year from the auction because we don't know how much money may or may not be claimed. However, this revenue source will have a long term positive impact on the County budget as it will allow us to offset long term technology projects by using this as a revenue source instead of requesting the funds from the general fund. | | | | |
|--|------------|------------|------------|----------------|
| Impact | FY 2024-25 | FY 2025-26 | FY 2026-27 | Future Biennia |
| No Impact | \$0 | \$0 | \$0 | \$0 |

| City/County: Elko County Approved by: Susan Paprocki, Comptroller Comment: no impact | | | | |
|---|-------------------|-------------------|-------------------|-----------------------|
| Impact | FY 2024-25 | FY 2025-26 | FY 2026-27 | Future Biennia |
| No Impact | \$0 | \$0 | \$0 | \$0 |

| City/County: Humboldt County Approved by: Weston Noyes, Deputy Comptroller Comment: Fiscal impact cannot be determined because we cannot anticipate delinquent taxes. | | | | |
|--|-------------------|-------------------|-------------------|-----------------------|
| Impact | FY 2024-25 | FY 2025-26 | FY 2026-27 | Future Biennia |
| Cannot Be Determined | \$0 | \$0 | \$0 | \$0 |

| City/County: Lincoln County Approved by: Denice Brown, Admin Asst Comment: This will have zero impact on Lincoln County's budget. The technology fund will be coming from excess proceeds from tax sales. We do not budget revenue that hasn't been claimed after one year from the auction because we don't know how much money may or many not be claimed. | | | | |
|---|-------------------|-------------------|-------------------|-----------------------|
| Impact | FY 2024-25 | FY 2025-26 | FY 2026-27 | Future Biennia |
| No Impact | \$0 | \$0 | \$0 | \$0 |

| City/County: Lyon County Approved by: Josh Foli, Comptroller Comment: This bill implements a treasurer's fee on the proceeds of a tax sale. This may result in additional revenue for the County in the form of a Treasurer's Technology Fee in the case of excess proceeds that are claimed within a year of the sale. This amount can vary significantly depending on the number and value of the of properties sold at a tax sale. In the case of excess proceeds that are not claimed within a year of the sale, the amount of General Fund revenue is the same; however, the Treasurer's technology fee will restrict some of this funding. This results in a decrease in revenue available for general purposes in the General Fund and the prohibition on supplanting funds may create a fiscal impact, even with the total revenue going to the General Fund being the same. Again, this amount will vary significantly depending on the number and value of the properties sold at a tax sale. | | | | |
|--|-------------------|-------------------|-------------------|-----------------------|
| 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: There may be a fiscal impact but it cannot be determined at this time.

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

City/County: **Washoe County**

Approved by: Cadence Matijevich, Government Affairs Liaison

Comment: This BDR would establish a Technology Fund within the Washoe County Treasurer's Office, with its fiscal impact varying annually based on excess proceeds from tax sales. Current year calculations estimate an impact of \$38,394, though future amounts will depend on the availability of excess proceeds in any given year. The BDR language references proceeds in the General Fund while also restricting their use, requiring clarification on the intended funding structure and the legal mechanism for restricting funds within the General Fund, if necessary. Regardless of whether the funds are placed in a restricted or General Fund account, additional administrative efforts will be required to ensure proper fiscal management, though the impact of such management is expected to be minimal.

| Impact | FY 2024-25 | FY 2025-26 | FY 2026-27 | Future Biennia |
|---------------|-------------------|-------------------|-------------------|-----------------------|
| Has Impact | \$0 | \$38,394 | \$0 | \$0 |

The following cities/counties did not provide a response: Esmeralda County, Lander County, Mineral County, Nye County, Storey County, White Pine County, and Eureka County.