

BDR 32-163
AB 243

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: February 21, 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
AB243 / BDR 32 - 163

<p>School District: Carson City School District Approved by: Spencer Winward, Chief Financial and Operations Officer Comment: Carson City School District cannot determine the fiscal impact from this proposed legislation. We cannot reasonably estimate the number of persons who would qualify for these exemptions and the impact these exemptions would have on tax receipts in our county.</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: Approximate property tax savings based on the \$ 20K for Churchill County is \$ 124.00. \$.75/\$100 of this coming to the district for General Fund is just under a dollar lost per surviving spouse taking advantage of the exemption. \$.55/100 of this coming to the district for Debt Service Fund is also just under a dollar lost. Without knowing how many surviving spouses there are that would take advantage of the exemption, I can't calculate a full fiscal impact, but the district would receive approximately \$ 2 less per surviving spouse in general fund property tax revenue.</p> <p>Maximum approximate BGST tax savings based on the \$ 20K for Churchill County is \$ 300.00. Using this maximum tax savings, our General Fund negative fiscal impact per surviving spouse taking advantage of the exemption would be approximately \$ 115, and our debt service negative fiscal impact per surviving spouse taking advantage of the exemption would be approximately \$ 42, for a total negative fiscal impact of approximately \$ 157 per surviving spouse. Again, without knowing how many surviving spouses there are that would take advantage of the exemption, I can't calculate a full fiscal impact.</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 may be 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 members of the Armed Forces surviving spouses.</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Elko County School District**

Approved by: Cassandra Stahlke, Chief Financial Officer

Comment: Fiscal impact of this bill on rural school districts is likely to be negligible due to its limited scope and partial exemption nature.

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

School District: **Humboldt County School District**

Approved by: Dr. David Jensen, Superintendent

Comment: Any exemption for taxes will have an impact on the district. However, we are not aware of the total number of eligible individuals in our community and as a result, are unable to calculate fiscal impact.

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

School District: **Lincoln County School District**

Approved by: Pam Teel, Superintendent

Comment: Cannot determine negative impact of allowing taxes not to be paid and impact on school funding.

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: No impact.

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 surviving spouses of military members killed in action; 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 of these situations there will be in the future.

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: This bill would increase property tax exemptions for the surviving spouses of service members killed in action, reducing the taxable property base and, in turn, lowering property tax revenue. Since Nevada school districts rely on property taxes for funding, this could decrease education revenue unless offset by state funds. The fiscal impact cannot be determined without additional information.

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: Without concrete data or accountants that will use the data to make predictions it is difficult to predict what kind of impact it will have.

Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$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: This bill expands financial relief for surviving spouses of fallen service members by increasing the property tax exemption from \$1,000 to \$20,000 of assessed valuation, as outlined in section 1. Additionally, section 4 establishes a new exemption from the governmental services tax on vehicles, applying to up to \$20,000 of determined valuation. Furthermore, the \$20,000 exemption amount will be adjusted annually based on the Consumer Price Index for All Urban Consumers, West Region (All Items), likely leading to incremental increases in the exemption amount each year. Previously, the \$20,000 exemption applied only to surviving spouses of veterans with a 100 percent permanent service-connected disability. By broadening eligibility, this bill will result in a slight reduction in assessed property values for a specific group, consequently lowering revenue to the City. However, due to the restrictive qualifications for this exemption, the revenue loss resulting from this legislation cannot be quantified.

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

City/County: City of Boulder City Approved by: Cynthia Sneed, Finance Director Comment: This bill will have an impact on the City's property tax revenue, by reducing the assessed exempt amount. It is undetermined how much that impact will be because we have no way to know how many property owners will qualify for this exemption.				
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: There is no way to know how many surviving spouses of members of the Armed Forces were killed in the line of duty.				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: Churchill County Approved by: Alexa Robinson, Executive Assistant Comment: Currently the assessed equivalent of this exemption is \$1,070 at the highest mode of use which is DMV to \$612.66 at the lowest mode of use which is property in the county. We currently have two active-duty military that list Churchill County as their home of record. Fiscal Impact – 2 x \$1,070 = \$2,140				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Has Impact	\$0	\$2,140	\$2,140	\$2,140

City/County: **Clark County**

Approved by: Chris Wardlaw, Budget Manager

Comment: Clark County is currently unable to assess the fiscal impact of the bill, as the number of individuals to whom it would apply is undetermined. However, it is anticipated that the proposed legislation would result in a reduction of County Tax revenue equivalent to the amount of exemptions granted.

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: We expect the fiscal impact to be minimal based on the language of the bill.

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

City/County: **Humboldt County**

Approved by: Weston Noyes, Deputy Comptroller

Comment: Humboldt county cannot determine the number of bona fide resident's of the State of Nevada in Humboldt County who are the surviving spouse of a member of the Armed Forces of the United States who were killed in the line of duty, and who have not remarried to receive the exemption.

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:

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

<p>City/County: Lyon County Approved by: Josh Foli, Comptroller Comment: This bill will create a fiscal impact in reduced property tax revenue and additional staff time. We don't have information on the number of surviving spouses with Lyon County that would qualify for such a benefit, so we can't determine the amount of the fiscal impact.</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>City/County: Mineral County Approved by: Cindy Nixon, Mineral County Recorder Comment: Mineral's Assessor's opinion of impact will be reflected in the joint response.</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
No Impact	\$0	\$0	\$0	\$0

<p>City/County: Pershing County Approved by: Karen Wesner, Administrative Assistant Comment: There may be a fiscal impact with a decrease in tax revenue to the county, but the amount cannot be determined at this time.</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

<p>City/County: Washoe County Approved by: Cadence Matijevich, Government Affairs Liaison Comment: The fiscal impact of this BDR cannot be determined, but is expected to be minimal. The number of individuals who would apply for and qualify for the exemption is uncertain, as is the specific amount of the exemption. Furthermore, the ownership status of real property by applicants and the valuation of vehicles involved remain unknown, contributing to the difficulty in estimating the overall fiscal effect.</p>				
Impact	FY 2024-25	FY 2025-26	FY 2026-27	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

The following school districts/cities/counties did not provide a response: Douglas County School District, Esmeralda County School District, Eureka County School District, Lander County School District, Lyon County School District, Mineral County School District, Storey County School District, 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, Elko County, Esmeralda County, Lander County, Nye County, Storey County, White Pine County, and Eureka County.