



**LOCAL GOVERNMENT  
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: February 6, 2015

Agency Submitting: Local Government

Items of Revenue or Expense, or Both	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Effect on Future Biennia
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

See attached.

Name Michael Nakamoto

Title 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. 56 / BDR 32 - 304**

City/County: <b>Churchill County</b> Approved by: Eleanor Lockwood, County Manager Comment: BDR 32-304 changes the procedure in which the Department of Taxation audits the counties and the procedure for equalization if determined by the Department. The impacts are primarily to the State, and any fiscal impacts to the County are not anticipated to be material or significant.				
<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

City/County: <b>Clark County</b> Approved by: David Dobrzynski, Assistant Director of Finance Comment: No Fiscal Impact anticipated.				
<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

City/County: <b>Douglas County</b> Approved by: Douglas W. Sonnemann, Assessor Comment: The bill will change the method of review for the ratio study. I don't foresee any additional revenue or expense to Douglas County.				
<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

City/County: <b>Humboldt County</b> Approved by: Sondra Schmidt, Comptroller Comment: No way to calculate an impact as there are too many variables in any given year.				
<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: <b>Lander County</b> Approved by: Lura Duvall , Assessor Comment: The impact would be that each year , rather than every 3 years, it puts a strain on the Assessor and staff in smaller counties with skeletal staffing levels, this would be an impact.				
<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
Has Impact	\$0	\$0	\$0	\$0

City/County: <b>Pershing County</b> Approved by: Karen Wesner, Admin. Assist. Comment: Pershing County Assessor stated that the impact is unknown at this time.				
<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: <b>Washoe County</b> Approved by: Liane Lee, Government Affairs Manager Comment: If the changes to the assessment values are prior to the printing of the tax bills there will not be a fiscal impact. If changes occur to previously billed taxes there would be an impact to refund or charge additional amounts to the taxpayer effected.				
<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: <b>White Pine County</b> Approved by: Elizabeth Frances, Finance Director Comment: The proposal includes the ability of Nevada Tax Commission to order the County Assessor to reappraise groups of properties. This could result in additional salaries and benefits being paid to the staff of the County Assessor's Office. An exact amount cannot be determined but an increase of expense would be an adverse impact to the County.				
<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
Has Impact	\$0	\$0	\$0	\$0

City/County: <b>Lincoln County</b> Approved by: Denice Brown, Admin Assistant Comment: No Impact				
<b>Impact</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>Future Biennia</b>
No Impact	\$0	\$0	\$0	\$0

**The following counties did not provide a response:** Elko County, Esmeralda County, Eureka County, Lyon County, Mineral County, Nye County, and Storey County.