

**LOCAL GOVERNMENT
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: February 9, 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.71 / BDR 32 - 297

City/County: Carson City Approved by: Nickolas A. Providenti, Finance Director Comment: Based on the total number of disabled Veterans in Carson City - if all of the 60%-70% disabled and 80%-99% disabled were considered "unemployable" then this would cost the city about \$13,275 in lost revenue. I assumed that 25% of these veterans would be considered "unemployable" for this analysis.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	(\$3,319)	(\$3,319)	(\$3,319)

City/County: Churchill County Approved by: Eleanor Lockwood, County Manager Comment: Churchill County currently has 2,532 active exemption holders. Any increase in the amount or number of exemptions will have a fiscal impact to the County in the form of lost tax revenue. The number actual impact would depend on the number of veterans who qualify.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: Douglas County Approved by: Christine Vuleitch, Assistant County Manager/CFO Comment: The fiscal impact from this BDR would be minimal on Douglas County. However, in addition to the fiscal impact, the administration of the proposed benefits would increase the complexity of processing payroll for these individuals due to the various stages of the implementation which is different for the first four calendar quarters, and then changes for the remainder of the time.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: Clark County Approved by: David Dobrzynski, Assistant Director of Finance Comment: No material fiscal impact. The exemption of certain sales and use taxes for relatives of NV National Guard members who are killed in action will result in a reduction of associated tax collection for 3 years, but this should be negligible.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Eureka County Approved by: Michael Mears, Budget Director Comment: It is unknown how many, if any, persons would qualify and/or take advantage of this exemption at this time				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: Humboldt County Approved by: Sondra Schmidt, Comptroller Comment: Based on the current number of Veterans claiming some level of disability in the County at this time.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$22,900	\$22,900	\$22,900	\$22,900

City/County: Lander County Approved by: Lura Duvall , Assessor Comment: Minimal Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

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

City/County: Washoe County Approved by: Liane Lee, Government Affairs Manager Comment: Minimal Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: White Pine County Approved by: Elizabeth Frances, Finance Director Comment: Anytime that exemptions to tax are permitted the County will experience adverse impact in the form of reduced revenues. The number of veterans or family members of veterans that would qualify and apply for the exemptions outlined cannot be determined. Therefore, the exact amount by which revenues would be reduced cannot be calculated.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: City of Elko Approved by: Curtis Calder, City Manager Comment: The City of Elko supports BDR 32-297. Although the legislative changes will have some fiscal impact, we believe the impact will be minimal.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: City of Henderson Approved by: Mike Cathcart, Business Operations Manager Comment: No identifiable fiscal impact to the City of Henderson.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Las Vegas Approved by: Michelle Thackston, Administrative Secretary Comment: The City of Las Vegas does not have access to the data necessary to calculate the fiscal impacts, but we perceive the impact to be adverse, but minimal.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: City of Reno Approved by: Ryan High, Budget/Strat. Initiatives Mgr. Comment: The fiscal impact to the City of Reno is expected to be minimal, but cannot be determined at this time.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **City of Sparks**

Approved by: Jeff Cronk, Financial Services Director

Comment: Anytime there are Property and/or Consolidated tax exemptions granted to individuals residing in the City of Sparks and or Washoe County, there will be a negative impact to the revenues of the City of Sparks. However, relating to this particular bill, the fiscal impacts would likely be rather small. Also, without knowing the extent of the exemptions that would be granted, it's impossible to know the extent of the fiscal impact.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Carson City School District**

Approved by: Andrew J. Feuling, Director of Fiscal Services

Comment: This is difficult to understand because of the wording. If my response does not seem to make sense in the context of the question, please contact me and I will get a more appropriate response.

The tracking of the military veterans and adjusting and monitoring the waived payroll taxes would be difficult as our Payroll/HR systems are not set up to track this or allow for said tax changes. I believe it would need to be tracked outside of our system, thus the costs.

The Revenue lost from unemployed people not having to pay GST or Property Tax is unknowable, but I would guess very minimal.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$5,000	\$5,000	\$5,000

School District: **Clark County School District**

Approved by: Nikki Thorn, Deputy CFO

Comment: CCSD does not anticipate any impact since the district does not receive this revenue stream as a funding source.

Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Douglas County School District Approved by: Holly Luna, CFO, Business Services Comment: The BDR revises provisions that will affect Ad Valorem & Governmental Services Taxes which Douglas County School District is a recipient of portions of these receipts. However, there is not sufficient information to determine or calculate effects to provide a meaningful/substantial submittal on behalf of the school district.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Esmeralda County School District Approved by: Monie Byers, Superintendent Comment: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Lincoln County School District Approved by: Steve Hansen, Superintendent Comment: Currently no employee with Lincoln County SD qualifies for a payroll tax exemption on wages as explained in the proposed BDR. Therefore, the expected savings from the proposed tax immunity does not apply to our District. The likeliness of a future employee meeting the requirements of this BDR is very low. Given the possibility that a future employee does meet the guidelines the savings (revenue) cannot be determined.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Lyon County School District Approved by: Philip Cowee, Director of Finance Comment: The fiscal impact cannot be determined with the information provided in BDR 32-297				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Nye County School District Approved by: Kerry Paniagua, Executive Secretary Comment: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Pershing County School District Approved by: Dan Fox, Supt Comment: Cannot determine what fiscal impact it would have on the district, but speculation is it would be minimal.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Storey County School District Approved by: Robert Slaby, Superintendent Comment: May have affect on state revenues, but a good law.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District: Washoe County School District Approved by: Lindsay E. Anderson, Director of Government Affairs Comment: Washoe County School District cannot determine the fiscal impact of this proposed tax abatement program. Any reduction in the collection of taxes could negatively impact district revenue streams, however, it is not possible to forecase the utilization rate of this program at this time.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: White Pine County School District Approved by: Paul Johnson, CFO Comment: Any expansion of allowable exemptions would potentially reduce local government revenue. Unfortunately, additional information would be necessary to provide a fiscal analysis.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

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

The following cities, counties and school districts did not provide a response: Elko County, Esmeralda County, Lyon County, Mineral County, Nye County, Storey County, Boulder City, City of Mesquite, City of North Las Vegas, Churchill County School District, Elko County School District, Eureka County School District, Humboldt County School District, Lander County School District, and Mineral County School District.