

**LOCAL GOVERNMENT
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: February 20, 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. 145 / BDR 43 - 54

City/County: Carson City Approved by: Nickolas A. Providenti, Finance Director Comment: No major fiscal impact to Carson City.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Churchill County Approved by: Eleanor Lockwood, County Manager Comment: The estimated amount of the refund is not anticipated to be significant in the aggregate. Loss of revenue would likely be less than \$10,000 in any year.				
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 fiscal impact.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Esmeralda County Approved by: Ruth P. Lee, Assessor Comment: would have impact, no dollar amount				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: Humboldt County Approved by: Sondra Schmidt, Comptroller Comment: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: **Washoe County**

Approved by: Liane Lee, Government Affairs Manager

Comment: Given the very limited basis to which this bill proposes to expand refunds, there is a very minimal impact to the Washoe County's portion of Government Services Tax revenues. The precise impact cannot be determined due to the lack of data associated with this proposed change.

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: This will provide additional refunds of registration fees and governmental services tax. However, the quantity of the refunds and their amounts cannot be realistically estimated at this time. The end result would be an adverse impact to the County in the form of reduced revenues.

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

City/County: **City of Henderson**

Approved by: Mike Cathcart, Business Operations Manager

Comment: The fiscal impact of this legislation cannot be calculated at this time. It is unknown how many refunds will be requested per year.

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

City/County: **City of Las Vegas**

Approved by: Michelle Thackston, Administrative Secretary

Comment: No Impact

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

City/County: City of Reno Approved by: Ryan High, Budget/Strat. Initiatives Mgr. Comment: After initial review, it is estimated that there will be minimal to no impact to the City of Reno.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Sparks Approved by: Jeff Cronk, Financial Services Director Comment: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Carson City School District Approved by: Andrew J Feuling, Director of Fiscal Services Comment: This would absolutely have an impact on the portion of the GST the District receives, but there is no way to gauge the magnitude of that impact. The \$20,000 is just a guess.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	(\$20,000)	(\$20,000)	(\$20,000)	(\$20,000)

School District: Clark County School District Approved by: Nikki Thorn, Deputy CFO Comment: This will have impact to CCSD but the magnitude of the impact cannot be determined since it is unknown how many individuals will be eligible for the proposed refund or the dollar amount of each refund. Every dollar refunded is a dollar less of local revenue that is available outside of the DSA formula.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District: Douglas County School District Approved by: HOLLY LUNA, CFO, BUSINESS SERVICES Comment: Will have impact or reduction to revenues (GST) but minimal and cannot be calculated or determined at this point.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District: Elko County School District Approved by: Jeff Zander, Supt. Comment: I assume this may have some sort of fiscal impact, if so the impact would be minimal.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District: Esmeralda County School District Approved by: Monie Byers, Superintendent Comment: It is unknown how many vehicle owners in the county expire annually.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Humboldt County School District Approved by: David Jensen, Superintendent Comment: The proposed BDR would have a minimal effect on revenue streams. No significant impact projected.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: Lincoln County School District Approved by: Steve Hansen, Superintendent Comment: The refund on registration fees for vehicles in Lincoln County is small. Even if the residency requirement is deleted, a minimal reduction local government support tax would result.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$500	\$500	\$500

School District: Lyon County School District Approved by: Philip Cowee, Director of Finance Comment: This BDR will have a fiscal impact. The fiscal impact could be immaterial based on the number of refunds that could qualify under the new law.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District: Mineral County School District Approved by: Patricia Stoddard, Finance Manager Comment: No Impact				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Nye County School District Approved by: Kerry Paniagua, Executive Secretary Comment: There would be impact but we are unable to determine amount of impact because we wouldn't know how many registrations would be due & collected.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District: Pershing County School District Approved by: Dan Fox, Superintendent Comment: There would be an impact on the district, but there is insufficient information available to determine an educated estimate of what it would be, nevertheless, it would most likely be quite minimal.				
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 impact this would have as we cannot predict the number of residents who would apply for a refund; however, Government Services Tax is a vital revenue source for the District.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District: White Pine County School District Approved by: Paul Johnson, CFO Comment: Insufficient information to determine how this would impact the District. Anything that would increase refunds would decrease revenue. Currently, the government services tax represents 4.33% of the budget.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

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