

**LOCAL GOVERNMENT
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: April 4, 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. 452 / BDR 32 - 847

City/County: Carson City Approved by: Nickolas A. Providenti, Finance Director Comment: No major fiscal impact.				
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: Churchill County opposes BDR 32-847. This bill may cause property owners to lose control over who can appeal on their behalf. The new process would have the Assessor object to the authorization in writing, therefore shifting the burden of proof to the County Assessor. This new process may extend the timeframe of appeals beyond the statutory deadline as well as shorten the timeframe the Assessor's Office has to prepare cases. The fiscal impacts will be in staff time, and are difficult to determine as it would be dependent on the number of appeals filed.				
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: Possible negative impact to County – increased costs for processing appeals. Estimate cannot be determined.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: Douglas County Approved by: Douglas W. Sonnemann, Assessor Comment: The possible expense of a couple certified letters would be insignificant.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: Humboldt County Approved by: Jeff Johnson, Assessor Comment: Unable to determine the cost impact but will create issues with mailing and timing for appeals to say the least.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: Washoe County Approved by: Liane Lee , Government Affairs Manager Comment: Washoe County has some concerns with section 1 of this bill and who will be allowed to file appeals on property taxes. This may have a fiscal impact on Washoe County but we are not able to quantify this amount.				
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 result in additional work in the assessor's office and additional postage costs. A reasonable estimate of the additional costs cannot be estimated at this time. However, the adverse impact of increased expense will most likely be minimal.				
Impact	FY 2014-15	FY 2015-16	FY 2016-17	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

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