LOCAL GOVERNMENT FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: February 9, 2015

Agency Submitting: Washoe County

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)

- 1) Excel Attachment
- 2) Word Attachment

Name Liane Lee

Title Government Affairs Manager

Estimated State	
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Item	•
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7 10/23000 7 3/002.00	Related SOBTOTAL
Determine eligibility for using 8 installs 82,000 \$ 0.37 \$ 30,340.00 cost to send out eligibility postcards for eligible parcels. \$.34 postage/\$.03 postcard. Personnel cost to process included ab	ermine eligibility for using 8 installs
Additional Banking costs \$ 16,000.00 estimated based on current banking fees for installment months/ average increase over non-installment months	itional Banking costs
Dublication for 4 additional installment nation	lienting for 4 additional tests live est and
Publication for 4 additional installment notices 4 \$ 144.00 \$ 576.00	
Misc Costs SUBTOTAL \$ - \$ 46,916.00	COSIS SUBTUTAL
One Time Organis	
One Time Ongoing	
COST Annual Cost	AND TOTAL
GRAND TOTAL \$ 66,946.00 \$ 288,668.00	IND TOTAL
\$ 288,668.00 Base year	
\$ 294,441.36 assume a 2% increase annually (salaries/postage costs, etc)	

2015 Legislative Session, Fiscal Note Request Fiscal Note ID- 906

BDR Number: 32-401

LCB Deadline: 1/26/2015

Fiscal Impact (check box):

	No	Impac	t
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- ☐ Included in Joint Response
- □ Cannot Be Determined

Name of Agency: Washoe County Division/Department: Treasurer

Submitted By: Tammi Davis, Treasurer

Date: 1/22/2015

Impact (insert description of effect and assumption)

BDR 32-401 allows 8 installment payments on property taxes (current law = 4) for certain qualified taxpayers. Qualification is based on owner occupancy of a single family residence.

Current number of property tax installments:

17 states - 1

27 states - 2

2 states - 3

4 states (includes Nevada) - 4

This data illustrates recognition in all states that additional payment options come with associated cost, to be borne by all taxpayers.

Nevada taxpayers currently have an option to make partial payments on property taxes, at their discretion, which could include monthly payments. This option is available with no change in law, and without more financial burden to taxpayers.

BDR 32-401 adds a layer of confusion to what is widely acknowledged as an overly complex property tax system.

Assumptions:

- Treasurers must track two different payment timelines/processes 4 and
 8 installment plans with separate penalty structure for each
 - Cost for programming and corresponding changes to multiple reports
 - Additional costs to set up and administer new processes as well as:
 - Staff time to maintain records and audit that delinquencies are handled based on appropriate installment plan
 - Staff resources needed to address parcels billed using wrong installment plan
 - Creates confusion for taxpayers about when to pay especially those with multiple properties
 - Could result in more late payments additional penalties charged to taxpayers
 - Staff time required to manage increase in penalty relief requests
- Costs related to increased transactions (estimated 82,000+ parcels in Washoe could qualify for 8 installment plan X 4 additional payments each year per parcel)
 - Banking fees cost per transaction
 - Staff to process increased transaction workload
 - Staff to handle increased inquiries (telephone and in-person)
 - Statutorily required advertising for each additional installment
 - Revise bill formats and provide additional payment stubs
 - More server space for additional lines of data per parcel

Revenue Impact

Category Typ	oe (check box):
⊠ Expense	
□Revenue	
⊠Both	

Category Type: Expense, Revenue or Both?

Туре	Items of Revenue or Expense or Both- ADD DESCRIPTION	FY 2014- 2015 (Insert \$ Amount)	FY 2015- 2016 (Insert \$ Amount)	FY 2016- 2017 (Insert \$ Amount)	Effect on Future Biennia (Insert \$ amount)
Expense	Expenses related to personnel, hardware, software and related costs for setup and administration of an additional payment timeline for property taxes. - One time costs - Ongoing costs	\$ 66,946	\$288,668	\$294,441	Assume a 2% increase per year
Revenue					
Both	Increased revenue/costs would result from additional penalties being levied, and resulting additional penalty waiver requests. Unable to determine amounts at this time.				

Exhibits?	Word	or Excel	Document?	(check	box):
⊠Yes					

□No