

**LOCAL GOVERNMENT
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: April 1, 2017

Agency Submitting: Local Government

| Items of Revenue or Expense, or Both | Fiscal Year 2016-17 | Fiscal Year 2017-18 | Fiscal Year 2018-19 | 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. 375 / BDR S - 473

| City/County: Carson City Approved by: Nancy Paulson, CFO Comment: No significant fiscal impact to Carson City. | | | | |
|---|-------------------|-------------------|-------------------|-----------------------|
| Impact | FY 2016-17 | FY 2017-18 | FY 2018-19 | Future Biennia |
| No Impact | \$0 | \$0 | \$0 | \$0 |

| City/County: Churchill County Approved by: Eleanor Lockwood, County Manager Comment: The Bill authorizes the board of county Commissioners, with voter approval to impose fees to collect revenues to pay for flood management projects. The Board may recommend the imposition of one or more of the following taxes: (1) an additional tax on the gross receipts from the rental of transient lodging in the county; (2) a supplemental governmental services tax for the privilege of operating a vehicle upon the public streets, roads and highways of the county; (3) an additional tax on the transfer of real property in the county; (4) an additional sales and use tax in the county; and (5) an additional property tax in the county. If the voters approved this measure the County would have additional funds to apply to flood mitigation measures but flood mitigation projects are generally very costly. | | | | |
|---|-------------------|-------------------|-------------------|-----------------------|
| Impact | FY 2016-17 | FY 2017-18 | FY 2018-19 | Future Biennia |
| Has Impact | \$0 | \$0 | \$0 | \$0 |

| City/County: Clark County Approved by: David Dobrzynski, Asst Director of Finance Comment: Allows the RFCD to create a "flood control project needs" committee to require the Clark BCC to submit a question to the November 2018 ballot asking which composition of taxes (room tax, sales tax, real property tax, GST or property taxes) should be imposed in the County to fund future flood projects. Property taxes would be exempt from abatement. The Clark County RFCD does not plan to pursue this option, thus no fiscal impact to Clark County. | | | | |
|---|-------------------|-------------------|-------------------|-----------------------|
| Impact | FY 2016-17 | FY 2017-18 | FY 2018-19 | Future Biennia |
| No Impact | \$0 | \$0 | \$0 | \$0 |

| City/County: Esmeralda County Approved by: Kelly Jo Eagan, Administrative Asst Comment: No Impact | | | | |
|--|-------------------|-------------------|-------------------|-----------------------|
| Impact | FY 2016-17 | FY 2017-18 | FY 2018-19 | Future Biennia |
| No Impact | \$0 | \$0 | \$0 | \$0 |

| City/County: Humboldt County Approved by: Gina Rackley, Comptroller Comment: No Impact | | | | |
|---|-------------------|-------------------|-------------------|-----------------------|
| Impact | FY 2016-17 | FY 2017-18 | FY 2018-19 | Future Biennia |
| No Impact | \$0 | \$0 | \$0 | \$0 |

| City/County: Mineral County Approved by: Christopher Nepper, Clerk-Treasurer Comment: Mineral County would have an added cost, If the question were to go the voters for an increase in property taxes we would see an influx of community members opposing the question. The cost of the publications and materials for the election would exceed our already thin budget. | | | | |
|--|-------------------|-------------------|-------------------|-----------------------|
| Impact | FY 2016-17 | FY 2017-18 | FY 2018-19 | Future Biennia |
| Cannot Be Determined | \$0 | \$0 | \$0 | \$0 |

| City/County: Pershing County Approved by: Karen Wesner, Admin. Assist. Comment: This could have an impact on local government. Unknown costs that can not be determined at this time. | | | | |
|--|-------------------|-------------------|-------------------|-----------------------|
| Impact | FY 2016-17 | FY 2017-18 | FY 2018-19 | Future Biennia |
| Cannot Be Determined | \$0 | \$0 | \$0 | \$0 |

| City/County: Washoe County Approved by: Jamie Rodriguez , Management Analyst Comment: The bill may have minimal impacts for tax implementation costs if the ballot measure is sucessful. The impact will be based on the taxes utilized to fund the flood project. There is not enough information to estimate the impact. | | | | |
|---|-------------------|-------------------|-------------------|-----------------------|
| Impact | FY 2016-17 | FY 2017-18 | FY 2018-19 | Future Biennia |
| Cannot Be Determined | \$0 | \$0 | \$0 | \$0 |

The following cities/counties did not provide a response: Douglas County, Eureka County, Elko County, Lincoln County, Lander County, Lyon County, Nye County, Storey County, and White Pine County.