

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 2, 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
S.B. 352 / BDR 32 - 929

City/County: City of Henderson Approved by: Mike Cathcart, Business Operations Manager Comment: No significant impact that can be calculated.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Las Vegas Approved by: Michelle Thackston, Administrative Assistant Comment: No Impact				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Reno Approved by: Tillery Williams , Management Analyst Comment: No anticipated fiscal impact to the City of Reno.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: City of Sparks Approved by: Jeff Cronk, Financial Services Director Comment: This will reduce City revenues compared to existing law, but the impact is expected to be not of a material nature.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: Carson City Approved by: Nancy Paulson, CFO Comment: We are unable to determine the financial impact this will have on Carson City, but we suspect that there will be a negative financial impact.				
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: Bill will provide a property tax break to a home owner whose primary residence was destroyed in a natural disaster as declared by the Governor. Section 2 of this Bill applies the requirements. 1. Must be Principle Residence of Owner, 2. Residence is on the Parcel where the residence was destroyed, 3. Building permit must be issued within 3 years of the disaster, 4. Floor area can't be more than 110% larger than original footprint.

Potential Fiscal impact (loss of revenue)is Indeterminable

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

City/County: **Churchill County**

Approved by: Eleanor Lockwood, County Manager

Comment: This Bill revises provisions governing the calculation of the property taxes imposed on a single-family residence that is replaced after a natural disaster declared by the Governor. This Bill will result in additional demands on both the Building Inspector and the Assessor's office and the resulting taxes may not compensate for this cost.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: **Douglas County**

Approved by: Douglas W. Sonnemann, Douglas County Assessor

Comment: We have very few properties that would be subject to a disaster and qualify for this tax relief. The properties with this legislation would be unlikely to have a net reduction in their taxes so the effect on county budgets would be minimal.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

City/County: **Esmeralda County**

Approved by: Ruth P. Lee, Assessor

Comment: Has Impact

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

City/County: **Washoe County**

Approved by: Jamie Rodriguez , Management Analyst

Comment: This bill could result in a loss of revenue going forward; however it is difficult to estimate without knowing how many people would apply or qualify with the requirements listed, in addition to factoring in the property tax abatement.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	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: It would have an impact but we can't quantify.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Clark County School District**

Approved by: Rodney Foutz, Budget Coordinator III

Comment: Does not appear to have a material impact on CCSD.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: **Douglas County School District**

Approved by: TWhite, Superintendent

Comment: We are unable to determine the impact of this bill because there is no way to determine how many applications there may be.

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

School District: **Lincoln County School District**

Approved by: Pam Teel, Superintendent

Comment: Any increase of decrease in tax impacts schools

Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Has Impact	\$0	\$0	\$0	\$0

School District: Nye County School District Approved by: Kelly Wood, Executive Secretary Comment: No fiscal impact for Nye County School District.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Pershing County School District Approved by: Russell D. Fecht, Superintendent Comment: No Impact				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: Washoe County School District Approved by: Lindsay E. Anderson, Director of Government Affairs Comment: No Impact				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
No Impact	\$0	\$0	\$0	\$0

School District: White Pine County School District Approved by: Paul Johnson, CFO Comment: Impact can not be reasonably measured at this time.				
Impact	FY 2016-17	FY 2017-18	FY 2018-19	Future Biennia
Cannot Be Determined	\$0	\$0	\$0	\$0

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